

# **Post – Budget Memorandum 2022 – 23**

## **Indirect Taxes – GST**



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**AMCHAM Post-Budget Memorandum  
Recommendations post Union Budget 2022 – 23**

**Goods and Services Tax (GST) Indirect Tax**

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## Input Tax Credit

SL. No	Area of Challenge	Issue	Recommendation
A.1	<p>Additional restrictions for availment of input tax credit to the recipient, along with prescribing terms and conditions for detailing inward supplies and credit to the recipient by way of an auto-generated statement.</p> <p>[Section 16 and 38 of Central Goods and Services Tax Act, 2017 ('CGST Act') vide clause 99 and 103 of the Finance Bill 2022]</p>	<ul style="list-style-type: none"> <li>New restrictions have been introduced vide amendment in Section 16 and substitution of Section 38 of the CGST Act for availing input tax credit by a taxpayer. Taxpayer can claim input tax credit basis the auto generated statement containing the details of input tax credit available to the recipient and details of input tax credit which cannot be availed wholly or partially for the following reasons: <ul style="list-style-type: none"> <li>Supplier has not disclosed excess outward tax liability in GSTR-1 vis-à-vis GSTR-3B</li> <li>Supplier has availed excess input tax credit than the amount that can be claimed as per the auto generated statement</li> <li>Restriction on availing input tax credit on account of supplies received from a newly registered taxpayer.</li> <li>Supplier has not made continued default in payment of tax for prescribed period.</li> <li>Supplier has not defaulted in discharging his outward tax liability in proportion to the permitted limit through Electronic credit ledger</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>It is recommended to allow availment of input tax credit based on GSTR-2B and not to restrict credit due to the conditions laid under the proposed Section 38 of the CGST Act.</li> <li>Notwithstanding the above, it is requested that prior to implementation of these provisions which would lead to identification of ineligible credits, industry consultations are done for providing information on how the ineligible credits would be identified under Section 38 once implemented.</li> <li>In this regard, it is recommended that: <ul style="list-style-type: none"> <li>instead of denying input tax credit to the recipient at the time of monthly compliances, adequate time and functionality should be given to the recipient</li> </ul> </li> </ul>

		<ul style="list-style-type: none"> <li>– By such other class of persons as may be prescribed</li> <li>• Once the recipient has paid the invoice value including taxes charged thereon to the supplier, the benefit of input tax credit of same should not be denied to the recipient for reasons beyond its control. The aforesaid conditions make the process of availment of input tax credit cumbersome for the taxpayers.</li> </ul>	<p>to identify the defaulting suppliers</p> <ul style="list-style-type: none"> <li>– the supplier should be given an opportunity to explain any discrepancy and only thereafter if the explanations are not satisfactory the restrictions should be applied. In the absence of the same, there could be instances where there is sufficient justification for non-compliance of the provision contained in Section 38 but input tax credit would be restricted on account of implementation of system derived restrictions causing undue hardship on the bona-fide recipients of the supplies</li> <li>– compliance of the said amended provisions should be assessed on a year-till basis and not on a monthly basis.</li> </ul>
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SL. No	Area of Challenge	Issue	Recommendation
A.2	<p>Clarification regarding extension of time limit for availing input tax credit</p> <p>[Section 16 of CGST Act vide clause 99 of the Finance Bill 2022]</p>	<ul style="list-style-type: none"> <li>As per Section 16(4) of the CGST Act, credit for a Financial Year cannot be claimed beyond September of the subsequent Financial Year. The said timeline has been proposed to be extended to 'the thirtieth day of November'.</li> <li>The proposed amendment seeks to increase the time limit for availing of input tax credit to November 30 from September 30 of the subsequent Financial Year in which the underlying supply is made. However, the proposed amendment by replacing the words 'September' with 'thirtieth day of November' is leading to an ambiguity in interpretation of Section 16(4) of the CGST Act.</li> </ul>	<ul style="list-style-type: none"> <li>It is recommended that the term 'the thirtieth day of November' should be amended to 'due date for furnishing return for the month of November' to remove the ambiguity on the time limit for availing of input tax credit and allow the extension for two months.</li> </ul>

SL. No	Area of Challenge	Issue	Recommendation
A.3	<p>Reversal of input tax credit with interest, where corresponding supplier has defaulted</p> <p>[Section 41 of CGST Act vide clause 105 of the Finance Bill 2022]</p>	<ul style="list-style-type: none"> <li>As per the substituted Section 41(2) of the CGST Act, where a supplier has not paid the amount of tax then input tax credit so availed by the recipient is required to be reversed along with interest.</li> <li>This amendment has shifted the liability on recipient for the default of supplier. Hence, this requirement is draconian in nature, and is against the Government's principle of ease of doing business.</li> </ul>	<ul style="list-style-type: none"> <li>It is recommended that further clarity is provided to ensure that a recipient is not required to pay interest in cases where the supplier has paid the tax amount with interest.</li> <li>In case the recipient is required to pay interest, corresponding provision should be made to allow refund of the interest paid by such</li> </ul>

		<ul style="list-style-type: none"> <li>• Further, it is unclear whether the recipient is liable to pay interest in case where the supplier has defaulted the payment of tax in one month but has deposited the said liability in the subsequent month along with interest. In short, Government would be earning interest two times in the instant scenario, one from supplier on short payment of taxes and other by recipient on reversal of credit.</li> <li>• It is pertinent to note that the intent of Government should not be to collect double tax on a single transaction. Accordingly, wherein interest is discharged on the said liability by supplier, it is unclear whether it would result in payment of interest by the recipient also.</li> <li>• Pertinent to note that there is no corresponding provision under the law to claim the refund of the interest at the time of re-availment of credit.</li> </ul>	<p>recipient at the time of reclaim of input tax credit, once the tax liability is discharged by the supplier along with interest.</p> <ul style="list-style-type: none"> <li>• Notwithstanding the above, it is recommended that the proposed provision is aligned with the amendment under Section 50(3) of the CGST Act, ie, the levy of interest should only pertain to input tax credit which has been availed <b>and</b> utilized by the recipient.</li> <li>• It is further recommended that appropriate clarification is provided regarding the mechanism of re-availment of such credit and restrictions on re-availment if any.</li> </ul>
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SL. No	Area of Challenge	Issue	Recommendation
A.4	<ul style="list-style-type: none"> <li>• Facility of transfer of input tax credit of Central GST (CGST) &amp; Integrated GST (IGST) from one GST Identification Number (GSTIN) to another GSTIN of same PAN</li> </ul>	<ul style="list-style-type: none"> <li>• As per the proposed amendment in Section 49(10) of the CGST Act, any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger of a particular registration can now be transferred across GST registrations of distinct person(s), ie, between branch offices and/or head offices with separate GST registrations.</li> </ul>	<ul style="list-style-type: none"> <li>• It is recommended that a similar provision is introduced for transfer of accumulated and unutilized input tax credit of CGST and IGST from one GSTIN to another GSTIN registered under same PAN.</li> </ul>

		<ul style="list-style-type: none"> <li>• However, currently there is no such provision for transfer of accumulated input tax credit belonging to one GSTIN to another GSTIN, even if both the GSTINs are under the same PAN.</li> <li>• Owing to the above, there are instances wherein input tax credit accumulates under one GSTIN for the company, and in another GSTIN the same company pays taxes through cash. This has an adverse impact on the working capital of the company.</li> <li>• The taxpayers do not have the liberty to optimize their tax and credit balances across the business.</li> <li>• It is understood that the credit balances of a particular State (State GST/ SGST) can still be considered to be specific to the operations of that State, however, the credit balances of central taxes (i.e. CGST and IGST) should be allowed to be fungible across all registrations of an entity at a PAN level.</li> </ul>	<ul style="list-style-type: none"> <li>• The same will provide a significant relief to the businesses to manage their working capital much more optimally.</li> </ul>
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SL. No	Area of Challenge	Issue	Recommendation
A.5	<p>Levy of interest on input tax credit wrongly availed and utilized – retrospective amendment</p> <p>[Section 50(3) of CGST Act vide clause 110 of the Finance Bill 2022]</p>	<ul style="list-style-type: none"> <li>• Section 50(3) of the CGST Act provides for levy of interest on undue or excess claim of input tax credit, which has been proposed in the Finance Bill 2022 to be retrospectively amended to only levy interest on the amount of input tax credit that is wrongfully availed <b>and</b> utilized.</li> </ul>	<ul style="list-style-type: none"> <li>• It is recommended that corresponding amendments are made to Section 73, 74 and 122 of the CGST Act to retrospectively provide for adverse action to be taken against a taxpayer only in</li> </ul>



		<ul style="list-style-type: none"> <li>However, corresponding amendments are not made to Sections 73, 74 and 122 of the CGST Act, which provide for issuance of notice and levy of penalty in case of wrongful availment <b>or</b> utilization of input tax credit.</li> </ul>	case of wrongful availment and utilization of input tax credit.
SL. No	Area of Challenge	Issue	Recommendation
A.6	Amendment in Section 50 of the CGST Act to provide for no interest exposure even in case of previous period liability paid through input credit ledger	<ul style="list-style-type: none"> <li>As per Section 50 of the CGST Act, in case the monthly return in Form GSTR-3B for a particular period is not filed within the prescribed time limit, the interest on GST liability due for that period will be levied only on the GST liability that is payable via the electronic cash ledger. In other words, no interest will be payable for the GST liability declared in the said return and paid via the electronic credit ledger.</li> <li>While the intent of the law is to not levy interest on late payment of GST in cases where such GST is paid/ payable by utilizing the input tax credit, the benefit is practically extended only in such cases where the GST liability pertains to a particular period and GSTR-3B of the said period is filed after the due date.</li> <li>The said benefit is not extended in cases where the GST liability is pertaining to a previous period, but is disclosed in the Form GSTR-3B of subsequent tax periods and discharged through utilization of input tax credit.</li> </ul>	<ul style="list-style-type: none"> <li>It is recommended that a clarification is provided in the proviso to Section 50(1) of the CGST Act to waive the interest liability in all cases of delayed payment of GST, where the input tax credit equivalent to the said liability was available in the electronic credit ledger at the time and for the period when the said liability became due for payment.</li> <li>This will be in line with the intent of the Government to not penalize the assessee for delayed payment of GST liability in case where the said liability could have been discharged by utilizing the credit available.</li> </ul>

		<ul style="list-style-type: none"> <li>• This creates disparity even though the intent of the amendment approved by the GST Council was to provide relaxation by levying interest only on the liability payable through cash.</li> </ul>	
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SL. No	Area of Challenge	Issue	Recommendation
A.7	<p>Restrictions on use of amount available in electronic credit ledger for discharge of output tax liability by prescribed registered person or a class of registered persons</p> <p>[Section 49 of CGST Act vide clause 109 of the Finance Bill 2022]</p>	<ul style="list-style-type: none"> <li>• As per clause 109 of the Finance Bill 2022, Section 49 has been proposed to be amended to introduce a sub-section 12, specifying the maximum proportion of output tax liability that can be discharged through the electronic credit ledger of such registered persons or class of registered persons as may be prescribed.</li> <li>• The above amendment is in line with the Rule 86B of the CGST Rules, 2017 ('CGST Rules'), which mandates a minimum of 1 percent tax liability to be discharged in cash by specified registered persons, in order to discharge the remaining tax liability by way of input tax credit.</li> <li>• However, in practice, the tax officials are applying this rule on every registered taxpayer without completely following the guidelines provided under the aforesaid Rule 86B, and as a result suspending the registrations of genuine taxpayers.</li> </ul>	<ul style="list-style-type: none"> <li>• It is recommended that the ground level tax officials are sensitized and are made aware to only apply the proposed Section 49(12) of the CGST Act to registered persons that fall under the prescribed specifications given under Rule 86B of the CGST Rules, and not apply the same to all registered taxpayers.</li> </ul>

## **Return filling requirements**

SL. No	Area of Challenge	Issue	Recommendation
B1	<p>Amendment in the due date of filing monthly returns in Form GSTR-5A by non-residents supplying Online Information Database Access and Retrieval ('OIDAR') services</p> <p>[Section 39 of CGST Act vide clause 104 of the Finance Bill 2022]</p>	<ul style="list-style-type: none"> <li>As per Section 39(5) of the CGST Act, an OIDAR service provider is required to furnish its monthly returns in Form GSTR-5A by the 20<sup>th</sup> day of the following month. However, the said date is proposed to be amended to 13<sup>th</sup> day of the following month.</li> <li>The above proposal to change the due date to furnish GSTR-5A by non-residents supplying OIDAR services is not aligned with the global practices and will put unwarranted pressure on the non-resident taxable persons in undertaking compliances.</li> <li>Further, this will create a disparity with respect to tax payment due date vis a vis the domestically registered taxpayers who are allowed to furnish GSTR-3B returns by 20<sup>th</sup> of the following month.</li> </ul>	<ul style="list-style-type: none"> <li>It is recommended that the proposal to amend the due date is reconsidered and the original due date of filing monthly GSTR-5A by 20<sup>th</sup> of the following month is reinstated.</li> <li>This will also put non-resident taxpayers at par with other resident taxpayers in terms of compliance with India GST laws.</li> </ul>

SL. No	Area of Challenge	Issue	Recommendation
B2	<p>Clarification regarding extension of time limit for amendment in GSTR-1 for the Financial Year</p> <p>[Section 37 of CGST Act vide clause 102 of the Finance Bill 2022]</p>	<ul style="list-style-type: none"> <li>In terms of Section 37(3) of the CGST Act, the last date to make any edit in the details furnished in GSTR-1 pertaining to a Financial Year is October 11 of the subsequent Financial Year. The said timeline has been proposed to be extended to November 30.</li> <li>The proposed amendment seeks to increase the time limit for amendment in GSTR-1 from return filing date of September to November 30 of the subsequent Financial Year in which the underlying supply is made.</li> <li>However, the proposed amendment by replacing the words 'September' with 'thirtieth day of November' is leading to an ambiguity in interpretation of Section 37(3) of the CGST Act.</li> </ul>	<ul style="list-style-type: none"> <li>It is recommended that the term 'the thirtieth day of November' should be amended to 'furnishing of the return under section 39 for the month of November" to remove the ambiguity on the time limit for amendment in GSTR-1 of a Financial Year and allow the extension for two months.</li> </ul>

## **Refund**

SL. No	Area of Challenge	Issue	Recommendation
C1	<p>Refund of Tax Deducted at Source ('TDS')/ Tax Collected at Source ('TCS') deposited in electronic cash ledger under the provisions of section 51/52 of the CGST Act, as excess balance in cash ledger</p>	<ul style="list-style-type: none"> <li>The Government, vide Circular No. 166/22/2021-GST dated November 17, 2021, clarified that the amount deducted/collected as TDS/TCS and credited to electronic cash ledger of the registered person, is equivalent to cash deposited in electronic cash ledger.</li> </ul>	<ul style="list-style-type: none"> <li>It is recommended that field formations are sensitized about the amendment so that taxpayers need not undergo unwarranted scrutiny while claiming refund of balances from cash ledger.</li> </ul>

	[Section 54 of CGST Act vide clause 112 of the Finance Bill 2022]	<ul style="list-style-type: none"> <li>Accordingly, it has been proposed that any amount that remains unutilized in electronic cash ledger, after discharging all tax liabilities, can be claimed as refund as per the amended Section 54(1) of the CGST Act.</li> <li>However, practically, on ground the taxpayers were still facing unwarranted and rigorous scrutiny while claiming aforesaid refunds from cash ledger.</li> <li>In line with the above circular, the Finance Bill 2022, vide clause 112 has made requisite amendment to Section 54(1) to include TCS and TDS refund from cash ledger, in order to put an end to the disputes around TDS/TCS refunds from cash ledger. However, the on-ground reality and rigours from the tax officials may still not change, even after the said amendment.</li> </ul>	<ul style="list-style-type: none"> <li>Also, it is recommended that this process is automated where in a pre-defined time-limit, the refund is automatically granted to the taxpayer's bank account linked with the GST portal.</li> </ul>
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## **Registration requirements**

SL. No	Area of Challenge	Issue	Recommendation
D1	<p>Cancellation of registration on failure to file returns for a continuous tax period as may be prescribed</p> <p>[Section 29 of CGST Act vide clause 100 of the Finance Bill 2022]</p>	<ul style="list-style-type: none"> <li>As per Section 29(2)(c) of the CGST Act, a proper officer may cancel the registration of a person (other than persons paying tax under composition scheme), in case the said person has not furnished returns for a for a continuous period of six months.</li> </ul>	<ul style="list-style-type: none"> <li>It is recommended that the overall powers of suspension of registration is relooked at, and an 'opportunity of being heard' should be mandatorily granted before any adverse action is taken.</li> </ul>

		<ul style="list-style-type: none"> <li>• The above provision is proposed to be amended to cancel the registration in case of failure to file returns for a continuous tax period that the tax authorities may prescribe (instead of the already prescribed six months).</li> <li>• We understand that the rationale for this amendment is to provide flexibility to tax authorities to change the period of default for cancellation of registration. However, this can lead to serious implications on the business, as cancellation of registration leads to a complete halt on a taxpayer's business and the taxpayer needs to be involved in litigation to get the registration restored.</li> </ul>	<ul style="list-style-type: none"> <li>• Further, there is a critical requirement of standard procedures relating to suspension and cancellation of registrations across India so that trade as well as tax authorities have clarity, and there is no misuse of powers.</li> </ul>
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## **Rate rationalization**

SL. No	Area of Challenge	Issue	Recommendation
E.1	GST rate on subservient and allied products or accessories being higher than the primary product	<ul style="list-style-type: none"> <li>• Contact lenses and surgical equipment are taxed at 12 percent GST under Chapter Headings 9001 and 901850 respectively, however, Lenscare and accessories to surgical equipment are taxed at 18 percent GST under Chapter Headings 3307 and 903300 respectively.</li> <li>• Lenscare is a lens disinfectant which is used regularly by the patients and is a mandatory requirement for wearing contact lenses. However, currently it is taxed at 18 percent GST as 'Cosmetics', even though it neither fits</li> </ul>	<ul style="list-style-type: none"> <li>• It is recommended that Lenscare and/or accessories of surgical equipment which are ancillary to the usage of their primary products are taxed at the same rate as the respective primary product.</li> <li>• Hence, Lenscare and accessories of surgical equipment should be brought under the 12 percent tax net of GST and relevant</li> </ul>

		<p>into the category of cosmetics, nor has any cosmetic purpose.</p> <ul style="list-style-type: none"> <li>• Similarly, accessories of surgical equipment, which are used for making use of the respective surgical equipment are currently taxed at 18 percent GST.</li> <li>• Since usage of Lencare and/or accessories of surgical equipment is ancillary to the usage of their primary products, there is no case of taxing these at a higher GST rate.</li> <li>• Further, GST on various spare parts of other medical equipment is also currently charged at a higher rate than the equipment itself, leading to increase in cost for the medical industry.</li> </ul>	<p>amendment should be undertaken in the Notification No.1/2017-Central Tax (Rate) dated June 28, 2017 so that level playing field can be provided to contact lenses with spectacle lenses.</p> <ul style="list-style-type: none"> <li>• Further, GST on spare parts of other medical equipment should also be streamlined to ensure the same are not charged at a higher GST rate than the main equipment itself.</li> </ul>
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SL. No	Area of Challenge	Issue	Recommendation
E.2	Reduction of GST rate on medical equipment and devices	<ul style="list-style-type: none"> <li>• The current GST rate of medical equipment, medical cold chain, devices and instruments is 12 percent (<i>refer Sl. No. 218 of Schedule II of Notification No. 01/2017-Central Tax (Rate) dated June 28, 2017</i>).</li> <li>• Given the global pandemic, the healthcare industry of India and the expansion of the same should be promoted through reduced costs improving patient accessibility and overall share of healthcare industry in the national GDP.</li> </ul>	<ul style="list-style-type: none"> <li>• It is recommended that medical equipment, devices and instruments should be brought at par with other preferential products and taxed at preferential GST rate of 5 percent.</li> <li>• This will reduce cost and provide a boost to the healthcare industry in India.</li> </ul>

## **Credit Notes**

SL. No	Area of Challenge	Issue	Recommendation
F.1	<p>Extension of time limit for Issuance and reporting of credit notes</p> <p>[Section 34 of CGST Act vide clause 101 of the Finance Bill 2022]</p>	<ul style="list-style-type: none"> <li>As per Section 34(2) of the CGST Act, the last date to issue and report a credit note pertaining to a Financial Year is September of the following year. The said timeline has been proposed to be extended till November 30 of the following year.</li> <li>The proposed amendment seeks to increase the time limit to issue credit note to November 30 from September 30 of subsequent Financial Year in which the underlying supply is made. However, the proposed amendment by replacing the words 'September' with 'thirtieth day of November' is leading to an ambiguity in interpretation of Section 34(2) of the CGST Act.</li> </ul>	<ul style="list-style-type: none"> <li>To remove any ambiguity in interpretation of Section 34(2) of the CGST Act, it is recommended that the word 'September' is replaced with 'November' instead of 'thirtieth day of November' so that the extension is allowed for two months.</li> </ul>

## **Miscellaneous**

SL. No	Area of Challenge	Issue	Recommendation
G.1	<p>GST on healthcare services – to be made from exempt to zero-rated</p>	<ul style="list-style-type: none"> <li>Healthcare services are exempt from GST under the Notification No. 12/2017-Central Tax (Rate) dated June 28, 2017 and Notification No. 9/2017-Integrated Tax (Rate) dated June 28, 2017.</li> </ul>	<ul style="list-style-type: none"> <li>It is recommended that healthcare services should be placed under the category of 'zero-rated services' under Section 16 of the Integrated GST Act, 2017.</li> </ul>



		<ul style="list-style-type: none"> <li>• Accordingly, input tax credit of GST paid on inputs and input services is not available on such services, and hence becomes a cost for the industry.</li> <li>• Given the global pandemic, the healthcare industry of India should be motivated and made as cheap as possible for general public, and hence, any additional cost should be avoided.</li> </ul>	<ul style="list-style-type: none"> <li>• This will enable the industry to claim rebate of the GST paid on inputs and/ or input services used for the provision of output healthcare services, thereby decreasing the cost of the overall healthcare services.</li> </ul>
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# **Post – Budget Memorandum 2022 – 23**

## **Indirect Taxes – Customs**



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**Customs – Indirect Tax**

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## Classifications and duty rates

SL No	Area of concern	Issues	Justification/ Recommendation
A.1	Amendment in the Health cess <i>ad valorem</i> imposition	<ul style="list-style-type: none"> <li>Health Cess at 5 percent is imposed on import of specified medical devices on the assessable value (as per Section 141 of the Finance Act, 2020), which only adds to the increased cost of such devices and equipment, thereby making the treatment more inaccessible to the general public.</li> <li>Though it is called health cess, the levy is imposed not on the customs duty amount but on the value of goods imported.</li> <li>This is making the medical devices more expensive, leading to making quality healthcare more unavailable to the poorer sections of the population.</li> <li>While the domestic medical devices industry has been requesting for eradication of such health cess entirely, the imposition of the same <i>ad valorem</i> is draconian, especially in the wake of Covid-19.</li> </ul>	<ul style="list-style-type: none"> <li>It is recommended that if health cess is not completely eliminated by the Government, the same should at least be made applicable on the Basic Customs Duty (BCD) amount, instead of <i>ad valorem</i>.</li> <li>This will relieve the pressure on the medical devices industry and make healthcare services cheaper.</li> </ul>

SL No	Area of concern	Issues	Justification/ Recommendation
A.2	Streamlining of Customs duty on spare parts and critical components of medical equipment	<ul style="list-style-type: none"> <li>Currently, the spare parts of various medical equipment are subject to a higher BCD than the main equipment itself.</li> </ul>	<ul style="list-style-type: none"> <li>Customs duty on spare parts of other medical equipment should also be streamlined to ensure the same are not</li> </ul>

		<ul style="list-style-type: none"> <li>Due to higher customs duty on spare parts of medical equipment, the main equipment and the usage of the same becomes costlier, resulting in an overall increase in cost for the medical industry.</li> </ul>	charged at a higher BCD rate than the main equipment itself.
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SL No	Area of concern	Issues	Justification/ Recommendation
A.3	Reduction in BCD rate on mobile phones	<ul style="list-style-type: none"> <li>As stated above, the Government, in its mission of 'Make in India' has currently not provided for BCD exemption/ concession on cellular mobile phones, thereby making the import of final product, ie, cellular mobile phones very expensive.</li> <li>The high BCD rate on cellular mobile phones leads to duty arbitrage which helps the operations of illegal importation in the grey market and results in loss to the exchequer.</li> </ul>	<ul style="list-style-type: none"> <li>It is recommended that BCD on high-end cellular mobile phones should be rationalized, and appropriate duty exemption/ concession should be provided on the BCD rate of cellular mobile phones.</li> <li>This will result into a cleaner market environment and will also keep a check on the grey market operations.</li> </ul>