

THE CHAMBER OF Tax consultants

The chamber's OULT MONTHLY COMPANION ON TAX & ALLIED SUBJECTS

Vol. XIII No. 8 May 2025 Total Page: 132 Price ₹ 300/- per copy



Log on to The Chamber's website for Online Payment for Programmes



Contents



Disclaimer : Opinions, views, statements, results, replies, etc., published in the Journal are of the respective authors/contributors. *Neither The Chamber of Tax Consultants nor the authors/contributors* are responsible in any way whatsoever for any personal or professional liability arising out of the same.

Non-receipt of the Journal must be notified within one month from the date of publication, which is the 12th of every month.

No part of this publication may be reproduced or transmitted in any form or by any means without the permission in writing from The Chamber of Tax Consultants. No part of the contents of the Journal should be used as, or be regarded as a substitute for, professional advice.

Disclaimer for Audio version of articles : The audio podcast has been generated using the free version of Google's NotebookLM, an AI-powered audio overview tool. This audio file is generated for the ease of reference of the readers. Listeners may note that an AI-powered podcast is not perfect. The Chamber of Tax Consultant (CTC), the Editor, or the author does not take any responsibility for the output generated from NotebookLM. The listeners are advised to take due caution. This is an experiment, and based on the feedback, we shall improve it.

From	m the	Presid	lent			
_ \	∕ijay I	3hatt		 	 6	
	, ,					
-		F 114	(D			

From The Editor's Desk

Special Feature on Current Practical Issues in GST

Implications of amendment in Rule 96(10) of the CGST Rules, 2017 – Abhay Desai11
ISD Procedures and Compliances – Keval Shah19
Concepts and Issues in Input Service Distributor and Cross Charge – Sunil Gabhawalla29
Safari Retreat SC Ruling Impact & Amendment made thereafter in Law – V. Raghuraman & Suvrata Maheshwari
IMS - All about Invoice Management System in GST – Umang Talati45

May 2025

M&A Deals – Dealing with their GST implications	In - I
– Rohit Jain & Palak Shah55	Ca
Who Will Police the GST Officer	_
– Sujay Kantawala64	In
	GS
Principles of Classification of Goods :	_
Bringing Time-Tested Principles to GST	
– Charanya Lakshmikumaran71	Se
	_
Direct Taxes - Important Judgements	
Supreme Court	Co
– Keshav Bhujle80	Ca
	_
High Court	
 Jitendra Singh, Radha Halbe 	Ot
& Harsh Shah86	FE

Tribunal

– Nikhil Mutha, Viraj Mehta
& Kinjal Bhuta

International Taxation - Important Judgements Case Law Update – Dr. Sunil Moti Lala
Indirect Taxes - Important Judgements GST — Naresh Sheth & Jinesh Shah104
Service Tax — Rajiv Luthia & Keval Shah111
Corporate Laws - Important Judgements Case Law Update — Makarand Joshi116
Other Laws FEMA Updates & Analysis – Hardik Mehta & Tanvi Vora123
The Chamber News – Mehul Sheth & Neha Gada127



Scan QR code to share feedback

