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Indian companies involved in the business activity of pharmaceutical products, food products and cosmetics with global business presence generally have to hire international consultants and professional services experts which obtain regulatory approvals and licenses for such companies in overseas markets which permits such Indian companies to sell in the overseas domestic markets. Even though the payments are made entirely in foreign currency and the services are rendered in a non- taxable territory, there is an upsurge in notices/ orders from the GST Department which alleges that GST ought to have been paid on such transactions as import services under the reverse charge mechanism. There are a number of quintessentials to be fulfilled for a transaction to be treated as an import and be taxable under the Goods and Services Tax (GST) statutes. Section 5 of the Integrated Goods and Services Tax (IGST) Act 2017, states that all inter- state supplies including imports shall be s.....