

Payal Shah

GST challenges in cross-border transactions of Softwares and Designs Introduction The taxation of software and designs at the point of import is one of the most litigated and misunderstood areas of indirect tax in India. The central difficulty is a classification question that sounds deceptively simple: is what is being imported a good or a service? The answer to this question determines which Statute applies, which levy is triggered, what the valuation base is, and most critically whether the same transaction ends up being taxed twice. Prior to GST, the overlap between Service Tax and Customs Duty created persistent disputes. In the era of VAT and Service Tax, the goods-service divide generated the largest volume of litigation in Indian indirect tax history. Under GST, the issue has not vanished, it has become more nuanced, as GST has introduced the concept of composite and mixe.....