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Introduction Recent media reports suggest that two giant FMCG companies have paid a substantial amount of GST on account of 'Cross-charge'. Controversial Advance rulings have also generated a good amount of traction for this topic. GST authorities have issued show cause notices to taxpayers demanding GST on account of cross-charge and very soon the matter will come up for judicial scrutiny. An attempt has been made in this article to understand the nuances of Cross-charge. Related Legal provisions The term 'Cross-charge' has not been defined in the iAct. However, one can trace the genesis of cross-charge to Section 7(1)(c) of the Act. In terms of Section 7(1)(c) of the Act, the activities specified in Schedule I made or agreed to be made without consideration shall be treated as supply. Entry No. 2 to Schedule