

# DHAMI AND ASSOCIATES

## 💡 3. Indirect Taxation

- **GST Advisory & Compliance:** Registration, filings, and impact analysis.
- **Customs, Excise, and VAT:** Legacy matters and litigation.
- **Litigation & Appeals:** Before appellate and statutory bodies.

## 💡 Indirect Taxation Services

In the dynamic field of indirect taxation, compliance, planning, and litigation support have become essential for businesses to operate seamlessly. With the introduction of the **Goods and Services Tax (GST)** and the phasing out of legacy laws such as **Central Excise, Service Tax, and VAT**, the indirect tax environment in India has transformed substantially. Our firm provides end-to-end **Indirect Taxation services** that cover GST implementation, strategic advisory, legacy law compliance, and expert litigation support.

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### 📄 GST Advisory & Compliance

The Goods and Services Tax (GST) is a comprehensive, multi-stage, destination-based tax system that has replaced many indirect taxes in India. Our GST services go beyond simple compliance; we offer **strategic, procedural, and technology-driven support** to help businesses align with the constantly evolving regulatory landscape.

#### Our GST services include:

- **GST Registration** (Regular, Composition Scheme, Casual Taxpayer, Non-Resident, TDS/TCS)
- **Monthly/Quarterly GST Return Filings** – GSTR-1, GSTR-3B, GSTR-9, GSTR-9C, and GSTR-7
- **Input Tax Credit (ITC) Reconciliation** – Matching with GSTR-2B and resolving mismatches
- **E-invoicing and E-way Bill compliance**
- **GST Refund Assistance** – Exporters, inverted duty structure, excess cash balance
- **GST Health Checks and Risk Reviews** – Identifying non-compliances, ITC errors, and procedural gaps
- **Impact Assessment & Transaction Structuring** – Analysing tax cost, credit eligibility, and operational restructuring

We also advise on **classification of goods and services, rate applicability, reverse charge mechanism (RCM), place of supply, and cross-border GST implications**. Our professionals

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work closely with clients from industries such as manufacturing, trading, real estate, pharmaceuticals, IT/ITES, and exports to ensure GST compliance is robust, error-free, and efficient.

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## **Customs, Excise, and VAT – Legacy Law Matters**

Even though GST has replaced multiple indirect taxes, issues under the **legacy regimes** such as **Customs, Central Excise, Service Tax**, and **State VAT laws** continue to surface in the form of audits, assessments, and litigation. Our firm helps clients manage these legacy matters by:

- **Responding to audit objections and show cause notices** under Central Excise or Service Tax
- **Handling assessment proceedings and appeals under VAT/CST laws** (state-specific)
- **Filing refund/rebate claims under Excise, CENVAT, and Service Tax**
- **Assisting in customs valuation disputes and classification matters**
- **Helping with pre-GST transition credits and legacy liability disclosures**

Many businesses still face demands and scrutiny for the pre-GST period (especially 2014–2017). Our team has extensive experience in reconciling excise/service tax returns, CENVAT credit records, and VAT audit reports, and we work with authorities to resolve these cases effectively.

We also support importers and exporters on **Customs Law** matters, including:

- Import/export compliance
- Valuation disputes
- EPCG/Advance Authorization matters
- FTP (Foreign Trade Policy) advisory
- SEZ compliance and duty drawback claims

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## **Litigation & Appeals (Indirect Tax)**

Indirect tax disputes can result in significant financial exposure and operational disruption. Our firm provides **representation and litigation support** at all levels of the adjudication hierarchy, including:

- **GST Departmental Audits and Investigations**
- **Show Cause Notice (SCN) replies and personal hearings**

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- **Adjudication and Review proceedings before tax officers**
- **Appeals before the Appellate Authority and Appellate Tribunal**
- **Advance Ruling Applications and Representations**
- **Writ petitions and appeals before High Courts in collaboration with legal counsel**

We prepare strong case files, supported by **legal precedents, circulars, advance rulings, and factual documentation**, to ensure our clients are well-defended during litigation. We also assist with **recovery stay applications, rectification of orders, and representation during summons or departmental investigations**.

Whether the dispute is related to GST mismatch, classification, export refunds, transitional credit disallowances, or valuation — our litigation team brings deep expertise, clarity of law, and strategic handling.

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## ✓ Why Clients Choose Us for Indirect Taxation

-  **In-depth GST Knowledge:** Continuous updates on GST Council decisions, notifications, and circulars
-  **Legacy Expertise:** Hands-on experience in handling Central Excise, VAT, and Service Tax for over a decade
-  **Comprehensive Support:** Advisory, compliance, audits, litigation — all under one roof
-  **Strategic Representation:** Strong legal understanding and case preparation for effective litigation outcomes
-  **Tech-Enabled Services:** Return filing and reconciliation using automation tools and ERP integration