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# **GST THIS WEEK**

**TOP FOUR GST NEWS UPDATES THAT YOU MUST KNOW**

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## **Software consulting services provided to Indian company's foreign client liable to GST: AAR**

The Tamil Nadu AAR has held that firms providing Information Technology software related services to overseas client of an Indian Company would be liable to pay 18% GST

[Source: Economic Times](#)



## **Only T&D exempt, transactions between power utilities may attract GST: AAR**

The Tamil Nadu AAR has held that only distribution and transmission segments of the electricity sector are exempt from GST and any transaction between the two utilities could come under the indirect tax depending on its nature

[Source: Business Standard](#)

## Govt. moves SC against Bharti Airtel in INR 923 cr. GST refund case

The Govt. has moved the Supreme Court challenging a Delhi High Court order that allowed Bharti Airtel to claim GST refund worth INR 923 cr. in the case pertaining to under-reporting of ITC in the GSTR-3B, between July and September 2017 because of the absence of GSTR-2A

[Source: Business Standard](#)





## **GST compensation period: States likely to push for five-year extension**

The States are likely to request the Centre for an extension in the GST compensation period, by up to five years beyond FY22 due to the severe shortfall in revenue owing to disruption in economic activity

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