

Indirect Tax | Key Highlights

Input Service Distributor

- Input tax credit on services meant for any offices of the same legal entity shall be required to be mandatorily distributed through the Input Service Distributor (ISD) mechanism by the office receiving the invoice.
- Such an office receiving invoices needs to take ISD registration.

Penalty on non-registration of machines: tobacco and tobacco-related products

- Penalty to be levied for failure to register packing machines used in the manufacture of tobacco and tobacco-related products as per the special procedure.
- Further, such machines can be seized and confiscated in certain cases and circumstances.

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ISD provisions
made mandatory

Penalty introduced
for non-registration
of machines -
tobacco tobacco
related
and products