



DPNC GLOBAL LLP

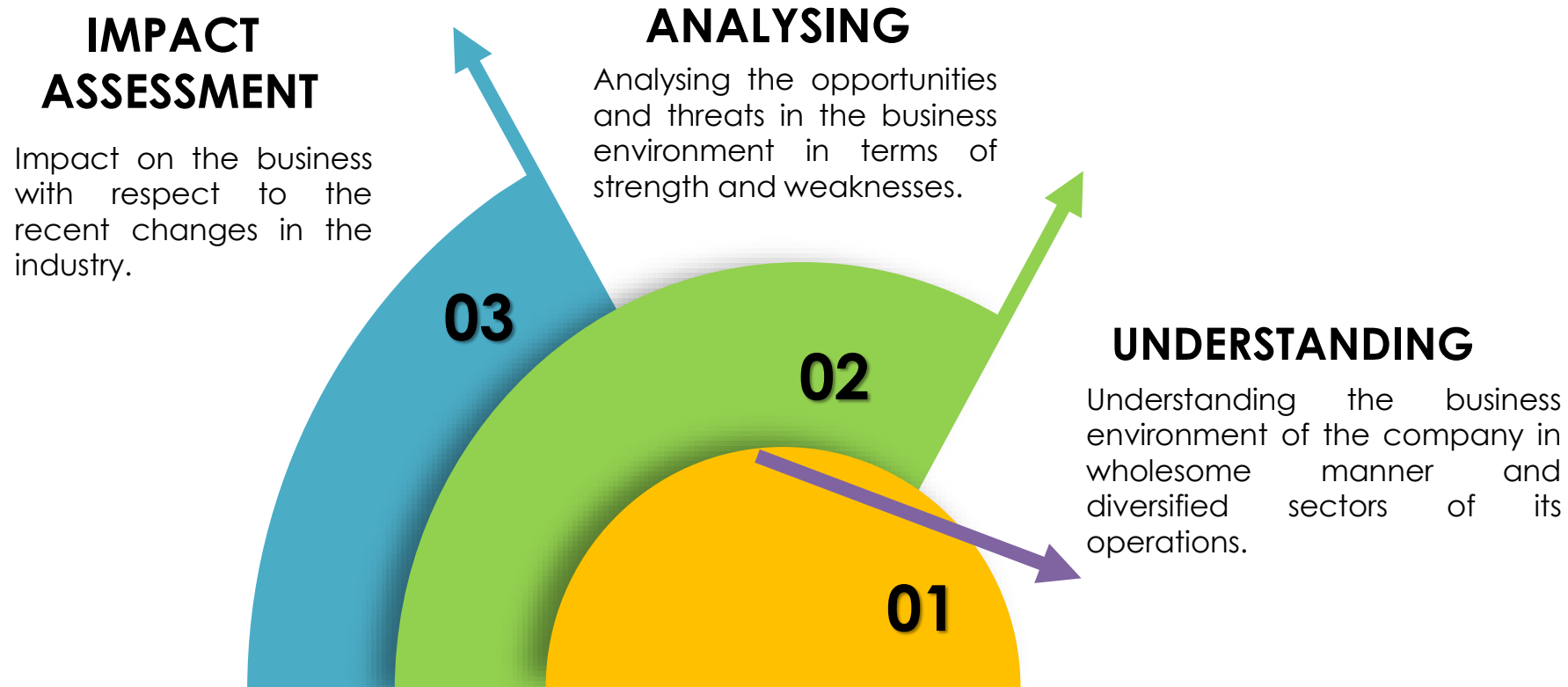
Indo-UAE Business Desk

Goods & Services Tax (GST) & Other Indirect Taxes (IDT) Services

Our GST Approach and Deliverables

Our Approach

- Our integrated and experienced multi-disciplinary team of professionals will utilize the approach developed from the experience in Goods & Services Tax and erstwhile indirect tax laws.
- Our macro level approach is presented diagrammatically below:



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DPNC Global

Key Services

- GST and Other Indirect Tax Services

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A person wearing a white shirt is seated at a desk, working. Their right hand is on a calculator, and their left hand is holding a crumpled piece of paper. The desk is cluttered with various papers and documents. The background is softly blurred, showing an office environment.

GST & Other Indirect Tax Inbound UAE→ India

Indirect Tax Services Overview

Our deep understanding & expertise in tax litigation allows DPNC to offer comprehensive and practical solution to specific issues in domestic & cross border transactions

UAE → India
(Inbound Services)
India GST & Customs

India → UAE
(Outbound Services)
UAE VAT and GCC VAT

Indirect Tax Services | UAE → India (India GST & Customs)

✓ Enabling UAE entities to establish and scale in India (UAE → India)

✓ **GST Registration & Compliance:**

- ❑ Obtaining GST registration for foreign entities (Liaison Office, Branch, or PE in India)
- ❑ Applicability assessment for OIDAR and cross-border service supplies.
- ❑ Providing compliance report along with observations and suggestive corrections.
- ❑ Providing certification services wherever required for compliances.
- ❑ Preparing standard operating procedure for GST Compliances.
- ❑ Proper advisory on compliances to reduce overall compliance cost and tax burden.
- ❑ Review of related party transactions to advise GST implications on such transactions.



✓ **Classification, Rate & Credit Advisory**

- ❑ HSN/SAC classification and GST rate determination for goods/services
- ❑ Analysis of bundled services or composite vs mixed supply
- ❑ Input Tax Credit (ITC) optimization and blocking provisions review
- ❑ Cross-border transaction structuring for tax efficiency

✓ **Transaction Structuring:-** Structuring transaction model to ensure that the same is in line with most tax efficient structure to achieve desired business objective.

✓ **Routine Advisory:-** Advising GST implications on day-to-day business transactions as well as on specific business activities/transactions in terms of rate, HSN, place of supply, etc.

Indirect Tax Services | UAE → India (India GST & Customs)

✓ **GST Returns, Reporting & Litigation Support:**

- ☐ End-to-end support for monthly/annual GST return filing, reconciliation, and dispute resolution.
- ☐ Assistance Periodic GST return preparation and filing (GSTR-1, 3B, 9, etc.)
- ☐ Review of GSTR-9 i.e., Annual Return with details furnished in periodic returns and data as per books of accounts.
- ☐ Review of GSTR-9C i.e., Reconciliation Statement with State level trial balances/accounts.
- ☐ Support and assistance in reconciliation of ITC as per GSTR-2B/2A with purchase registers, E-way bills, E-invoices
- ☐ GST refund applications for exports or inverted duty structure



✓ **Review (Health Check-up):**

- ☐ Transactions review & validation under GST law.
- ☐ Identifying potential tax exposure & suggesting roadmap for its payment if any.
- ☐ Conducting a review of applicable HSN codes & tax rates.
- ☐ Review of Outward & inward supplies with E-way bill details.
- ☐ Submission of Report along with our corrective suggestions to mitigate the risk and avoid the loss of any benefit.

✓ **Refunds:**

- ☐ Providing clarification on the eligibility of refund.
- ☐ Providing support in refund filing, reconciliation and representation services.
- ☐ Getting refund processed smoothly & in timely manner.

Indirect Tax Services | UAE → India (India GST & Customs)

✓ **Departmental Audit Support:**

- ❑ Supporting/handholding in the GST audit conducted by department to enable compliance in a timely and comprehensive manner.
- ❑ Support and assistance in reconciling details to be furnished with department with data furnished in returns and data as per accounting systems.

✓ **Litigation & litigation support:**

- ❑ Providing end to end drafting & pleading services for notices, queries, summons received from department.
- ❑ Providing representational services in assessment, appeals before authorities and tribunal.
- ❑ Supporting in approaching Constitution Court (High Court/Supreme Court) in high stake matters.

✓ **Tax Automation and Integration:**

- ❑ Providing support in tax process automation.
- ❑ Providing support in system integration with GSP or ASP.
- ❑ Assistance in development of tailor made compliance tools.



✓ **Due Diligence:**

- ❑ Identifying business impact of GST on each product and services.
- ❑ Validating supplier compliance in terms of GST or not.
- ❑ Supporting in determination of consideration for business for takeover / merger / amalgamation.
- ❑ Supporting in transfer of ITC to new business/entity.
- ❑ Submission of due diligence report along with our corrective suggestions to make informed business decision.

✓ **Custom & Foreign Trade Policy:**

- ❑ Advisory & representation for duty drawback, authorizations, IGST refunds before customs authorities.
- ❑ Advisory and compliances for incentives and benefits related to the establishment of SEZ / EOU / Export units and Deemed Exports, etc.
- ❑ Advisory and representation services before DGFT for authorizations, incentives, benefits under FTP.

✓ Business restructuring / Exit Strategy:

- ❑ Advising and providing GST compliance support for business restructuring such as Amalgamation, Merger and Demerger etc.
- ❑ Providing tax efficient strategy for surrender of GST registrations.
- ❑ Assistance in reconciliations and reply to GST authorities in case of any queries raised by department for surrender of GST registration.
- ❑ Filing of GSTR-10 i.e. Final Return for cancellation of GST registration.



Dispute Resolution & Representation

✓ Tailored solutions as per client's facts and requirements:

For UAE Businesses operating in India

- ❑ Drafting replies to GST Notices and Audit Support
- ❑ Representation before GST officers, appellate authorities, or AAR
- ❑ Assistance in anti-profiteering investigations (if applicable)



Customs Advisory & Import Planning

For UAE Businesses operating in India

- ❑ Import Valuation and classification under Indian Customs Tariff
- ❑ Customs duty impact analysis and exemption evaluation (FTP, SEZ, EPCG, etc.)
- ❑ Assessment of landed cost implications and indirect tax leakage.
- ❑ Coordination with freight forwarders, custom brokers and DGFT

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**GST & Other Indirect Tax
Outbound India → UAE**

Indirect Tax Services | India → UAE (India GST & Customs | UAE VAT)

Supporting Indian businesses expanding into or operating in UAE :

✓ **UAE VAT Registration & Compliance:**

- ❑ Assistance for Indian exporters or service providers in registering and staying compliant with UAE VAT laws.
- ❑ Assistance in Filing UAE VAT returns, ESR, and related declarations.
- ❑ Guidance on complying with UAE VAT bookkeeping requirements.

✓ **Free Zone vs Mainland VAT Advisory:**

- ❑ Strategic insights on structuring operations in UAE free zones vs the mainland for optimal VAT treatment.
- ❑ Structuring Free Zone-Mainland transactions to reduce VAT leakage.
- ❑ Advisory on Designated Zones and substance requirements.

✓ **Intra-GCC VAT Review:**

- ❑ Analysis of cross-border transactions across the GCC, covering VAT obligations and supply chain design.

✓ **Local VAT Agent Coordination:**

- ❑ Coordination with UAE-based VAT advisors and tax agents for ongoing compliance



Indirect Tax Services | India → UAE (India GST & Customs | UAE VAT)

Supporting Indian businesses expanding into or trading with the UAE market.

✓ Structuring of Cross-Border Contracts & Invoicing

- ❑ Review of Cross-border for UAE VAT liabilities
- ❑ Invoicing guidance for UAE and India tax compliance
- ❑ GST Impact on India-UAE service exports and Indian tax laws.

✓ Custom & Import Advisory

- ❑ Guidance on custom duties for India-UAE exports
- ❑ Assessment of Duty Benefits under India-UAE CEPA
- ❑ Assistance with HS code classification and customs documentation



✓ E-commerce & Digital Services VAT Compliance

- ❑ VAT registration and compliance for Indian digital services under UAE's non-resident VAT.
- ❑ Advisory on B2C vs B2B digital service VAT under UAE law.

✓ Reverse Charge Mechanism (RCM) Applicability

- ❑ Analysis of UAE RCM on services imported from India.
- ❑ Support in identifying VAT liabilities for UAE recipients.
- ❑ Evaluation of ESR obligations for Indian companies in UAE.
- ❑ Aligning pricing policies with Indian and UAE transfer pricing/ESR requirements.

Indirect Tax Services | India → UAE (India GST & Customs | UAE VAT)

Supporting Indian businesses expanding into or trading with the UAE market:



VAT Risk Advisory

For Indian Businesses operating in UAE

✓ VAT Health Check & Internal Controls

- ❑ Regular review of VAT filings, invoicing, and records under UAE VAT Law.
- ❑ Risk Assessment of potential penalties or non-compliance



Other Liaising Support

For Indian Businesses operating in UAE

✓ Liaison with UAE-Based Tax Agents

- ❑ Coordination with UAE tax agents and FTA Communication
- ❑ Support with documentation, appeals and audit representation

Contact Us

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