

Indirect Taxation

SCK provides end-to-end GST and indirect-tax services covering compliance, advisory, transaction structuring, refunds, input-tax-credit, audit, due diligence and representation. We work closely with businesses to identify tax opportunities, manage compliance risks and address complex indirect-tax matters.

GST Registration

We assist businesses with GST registration, amendments, cancellation and revocation. Our services cover documentation, application filing and coordination with the authorities to facilitate a smooth registration process.

Due Diligence

We undertake GST due diligence to identify historical tax exposures, compliance gaps, ITC risks and potential liabilities. Our review helps businesses assess indirect-tax risks before transactions, investments or business decisions.

Transaction Advisory

We advise on the GST implications of business transactions, including classification, valuation, place of supply, rates, exemptions, ITC and cross-border transactions. Our approach combines tax requirements with the underlying commercial arrangements.

Project Structuring

We assist businesses in evaluating the indirect-tax implications of new projects, contracts and business models before implementation. The objective is to develop commercially practical and tax-efficient structures while addressing potential compliance risks.

Refund Claims

We assist with end-to-end GST refund claims relating to exports, accumulated ITC, inverted-duty structures and excess tax payments. Our services cover documentation, reconciliation, filing, follow-up and representation, as required.

Periodic Compliance

We provide ongoing GST compliance support covering GSTR-1, GSTR-3B, quarterly returns and annual GSTR-9/GSTR-9C. Our services focus on accurate reporting, timely compliance and effective reconciliation of tax data.

Internal Audit

We conduct GST internal reviews to assess transaction-level compliance, ITC eligibility, return accuracy, reconciliations and internal controls. The objective is to identify and address potential issues before they develop into departmental exposures.

Health & Credit Review

We review ITC positions, accumulated credits, blocked credits, vendor mismatches and credit utilisation. Our review helps businesses identify credit-related risks and opportunities for better utilisation and tax efficiency.

Credit Management

We help businesses effectively manage their GST credit position by reviewing ITC accumulation, utilisation, reversals and refund opportunities. Our approach aims to improve credit visibility, tax efficiency and cash-flow management.

Assessment and Litigation

We provide end-to-end support in GST, Customs and indirect tax disputes, including SCN replies, departmental notices, departmental audits, adjudication, appeals, proceedings, investigations, disputed tax liabilities and representation before adjudicating and appellate authorities.

We provide responsive support for day-to-day GST queries, emerging transactions and regulatory developments. Businesses can access timely tax inputs based on their specific facts, commercial arrangements and applicable provisions.

GST COMPLIANCE

Registrations, returns, reconciliations and recurring GST obligations.

TRANSACTION ADVISORY

Classification, valuation, place of supply, rates, exemptions and ITC.

ASSESSMENT AND LITIGATION

Notices, audits, adjudication, appeals, investigations and representation.