

Harmony - The GST/TDS Note

Streamlining the Give & Take of GST in India's Experiential Industry



The objective of this initiative is simple - Taming the GST conundrum in India's experiential industry.

The tax came into effect from 1st July 2017 through the implementation of the One Hundred and First Amendment to the Constitution of India by the Government of India. 1 July is celebrated as GST Day, but ever since GST has been implemented, we in India's experiential industry have encountered, every day, innumerable cases of non-compliance. The din turned into a racket and we at EEMA & AMAI have decided to address the problem with a solution crafted by a GST Task Force, steered by the EEMA Artiste Committee.

We are sure this initiative, Harmony - The GST Note, will further harmonize the relationship between different stakeholders in India's experiential industry.

EEMA - Leading the Transformation



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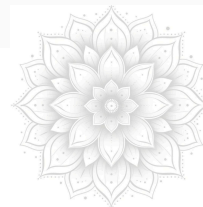


“EEMA welcomes this initiative as a step toward greater ease of doing business, advocating for fair, timely, and effective resolutions that empower our industry to flourish.”

Samit Garg
President, EEMA



NEC Leadership 2024- 2026



Samit Garg



President - EEMA

PVN Vidyasagar



Executive VP - EEMA

Ankur Kalra



General Secretary - EEMA

Taranbir Sahni



Secretary - EEMA

Jagmohan Singh



Treasurer - EEMA

Ruchin Kohli



VP North - EEMA

Sonu Nanda



VP East - EEMA

Harshal Kothari



VP West - EEMA

DV Vinod



VP South - EEMA



EEMA Artiste Committee



Gitikka Ganju Dhar



Chair
EEMA Artiste Committee

Nanni Singh



Co-Chair
EEMA Artiste Committee

Dhruv Davar



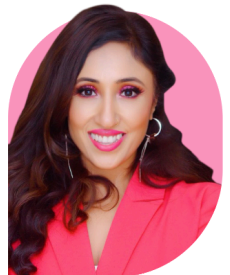
Member
EEMA Artiste Committee

Raj Bhanushali



Member
EEMA Artiste Committee

Sanchalli Arora



Member
EEMA Artiste Committee





*The GST / TDS resolution framework is a joint effort of the **EEMA Artiste Committee** and **AMAI** and has been created after much deliberation and efforts from various industry professionals. We have been receiving various formal and informal complaints from artists as well as agencies relating to GST & TDS issues. The team has studied relevant technical and legal aspects of this issue and put together a well thought out and detailed document with annexures to streamline and resolve issues. I am absolutely certain that if all stakeholders of the industry carefully go through this and adhere to its guidelines we will be able to resolve most of the outstanding issues in this area. EEMA believes in creating value for all its members as well as the experiential ecosystem and this is the first of many initiatives towards delivering the same.*

Ankur Kalra General Secretary, EEMA
Guided the EEMA GST Task Force





"I believe this is *THE* initiative that the artiste-event managers-talent managers ecosystem has been thirsting for. Its impact will streamline this business process and hold the system accountable for non-compliance. This is the kind of value EEMA aims to deliver for our members."

Gitikka Ganju Dhar
Chair, EEMA Artist Committee & Member GST Task Force



Our goal is simple: To protect our member's interests, minimise instances of revenue loss due to GST/ TDS defaults by counterparties and create a level playing field.

Raj Bhanushali
Member GST Task Force & Member EEMA Artiste Committee



We hope that these guidelines assist our members to create standard SOPs to safeguard their interests and this initiative acts as a deterrent for defaulters.

Jignesh Shah, Chairman Grievances, AMAI



GST & TDS RESOLUTION TASK FORCE BETWEEN ARTISTES & AGENCIES

The apex body of India's experiential industry EEMA - The Event and Entertainment Management Association of India, and AMAI - The Artist Managers Welfare Association of India, have come together to present this initiative for the benefit of Artistes, Talent Management Agencies and Event Organizers and to help resolve issues between them specifically related to GST & TDS.

Listed below are details about both the organizations that have come together to form this process -

About EEMA

[EEMA](#) - The Event and Entertainment Management Association is an autonomous and non-profit registered body of companies, institutions and professionals operating within the Event and Experiential Marketing industry in India. This Industry has grown exponentially over the last two decades with over 5000 entities operating in this space, in various segments and levels across 100+ cities in India. EEMA is the first and only body of its kind, which seeks to bring together the country's leading Event Management, Sports Management and Brand Activation companies, MICE and Wedding Planners, Experiential Marketers, Entertainment Professionals and Artist Management companies on the same platform.

EEMA is setting Industry Standards that guide its members and has prescribed a Code of Conduct for its members and their employees. Over the years, EEMA has also been instrumental in organizing the coming together of industry stakeholders at its annual convention [EEMAGINE](#) and has instituted [EEMAX GLOBAL AWARDS](#), the industry's premier Award Ceremony to recognise excellence in the event and experiential marketing space.



Since its incorporation in 2008, EEMA has rapidly grown in membership to include all significant organised players across the length and breadth of the country, and it is estimated that close to 80% of the organized revenue in this space, is represented through EEMA members.

Please visit the following social links to get to know more about EEMA and its initiatives -

[Linkedin](#) [Facebook](#) [Instagram](#)

About AMAI

AMAI is a professional body that supports and represents talent management agencies and artistes in India. By setting industry standards, providing resources and advocating for fair practices, AMAI plays a crucial role in ensuring the success and growth of the artist management industry. The association also helps to navigate legal and tax challenges, such as those related to GST and TDS, and is actively working to create a more professional, transparent, and dispute-free environment for all parties involved in the entertainment sector.

Overview of the Initiative

In recent times we have seen that there are disputes that arise between artistes / talent management agencies and event organizers with respect to GST & TDS deduction, filing and compliance. Very often one of the two parties insist on either taking this amount upfront or holding on to it and then not filing the same, in the format prescribed by the tax authorities, in time, resulting in these disputes.

The objective of this document is to reduce friction, provide a smooth and streamlined process, standardised formats and in the unfortunate scenario of a dispute – provide an objective recommendation for resolving it.

We have tried to create a concise and clear document and given all the relevant annexures / formats as part of it. Any aggrieved party (artiste/agency) is requested to carefully go through this entire document and provide relevant information, in the specified format, so that we can study it and provide an



objective resolution. Any complaints received without the proper formats and guidelines will not be entertained.

We have also provided best practices as well as contract formats as annexures in this document. All artistes/agencies are requested to kindly take out time to go through them in detail in order to reduce the chances of getting into a conflict situation later.

However should there be a conflict, the following expert committee has been formed to resolve it amicably for all parties involved. We hope that you find this document useful, for any feedback please reach out to us at dispute.resolution@eemaindia.com



The GST Task Force, steered by the EEMA Artiste Committee was formed for resolution of disputes relating to TDS / GST.



Core Focus

Strengthen industry compliance, reduce revenue loss, and create a sustainable future for all stakeholders in the live event industry.



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Listed below is a summary of the elements that form this document -

- Simplified Process Flow for the GST / TDS Resolution.
- Prerequisites for Eligibility of Complaints and Eligibility for Adjudication.
- Detailed Process Note on how to use the document and resolve disputes.
- Annexure I - Sample Contract between Talent & Agencies.
- Annexure II - Best Practices for Agencies and Talent.
- Annexure III - Terms containing best practices between agencies and talent management bodies.
- Annexure IV - Details to be filled in while filing a complaint.



Simplified Process Flow & Prerequisites for Eligibility of Complaints and Eligibility for Adjudication.

1. Always insist on a written agreement between talent and agencies.
2. Keep communication on email rather than verbal or on WhatsApp/text messages.
3. Be professional in your conduct and stick to all commitments made.
4. Follow up for payment, if any, should also be documented, preferably on email.
5. In case there is a default post 60 days of due date, please escalate to us, on email.
6. **The person / Organization making the complaint must be a member of EEMA or AMAI.**
7. The GST-TDS Resolution Committee will take up only technical commercial disputes and not qualitative or service delivery breaches.

This Committee will consist of -

- **Member of the EEMA NEC** (as suggested by the EEMA NEC)
 - **Chair of EEMA Artiste Committee** (in absence of the Chair, the Chair will nominate a member of the Artiste Committee to take her/his place for the case).
 - **Chairman, Grievances, AMAI**
 - **EEMA Suggested Chartered Accountant/Expert on GST**
8. Committee to attempt to resolve within 3 months of escalation and try to reach out through official channels.
 9. In case it is convinced that one of the parties is in fact, at fault, it will issue a show cause notice in writing and names of defaulters will be circulated on the EEMA website.
 10. Beyond these actions, this Committee does not have any legal jurisdiction.



Detailed Process Note

A detailed step by step flow is given below to ensure seamless execution of the GST & TDS conflict resolution process -

1. The complainant/aggrieved party must be a standing member of EEMA or AMAI. It must be able to produce the proof of written correspondence regarding follow-ups with the defaulting party, for at least 30 days from the GST/ TDS returns filing due date thereby allowing a reasonable time frame or notice for the defaulting party to comply. The defaulting party can be an EEMA or AMAI member or a non-member.
2. Only if the accused defaulter does not respond or provide a satisfactory response and resolution, despite repeated follow ups, even after 30 days from the due date, can the aggrieved party lodge the complaint with the EEMA GST/ TDS Grievance Redressal Cell. It is pertinent to note that the filing of GST returns is monthly in most cases & is quarterly in case of companies/ individual/artistes whose turnover is below a certain slab. Therefore, while establishing a GST compliance default case, the GST filing due date of the complaineer needs to be considered, accordingly.
3. EEMA encourages and urges all artistes, talent management agencies & event organisers to sign a work contract at the time of engagement. The work contract can be as detailed as decided between the parties but must include the following heads:
 - Mutually Agreed Upon Scope of Work.
 - Work Timings including Rehearsals/Dry Runs.
 - Commercials Agreed Upon.
 - Payment Terms including Deduction of TDS / Payment of GST.



If the above mentioned points are included at the time of engagement the chances of default are lesser and dispute resolution, if any, becomes easier. We have given a sample agreement below in [ANNEXURE 1](#). However both parties may make amendments as required as long as the above mentioned four points are covered.

4. If the given contract seems too complex, a simpler Term Sheet can be created between the talent / talent manager and Booking agencies as long as all key points are covered. We have created some Guidelines for drafting a term sheet in [ANNEXURE II](#) below.
5. EEMA recommends that each member follow certain best practices for GST & TDS compliance to avoid causing inconvenience and potential loss of revenue to their counterparties. We have laid out a set of suggested best practices that should be followed by both artistes and agencies, especially members of EEMA & AMAI below in [ANNEXURE III](#).
6. **Complaint Process:** The taskforce will take complaints in writing ONLY related to GST & TDS related disputes between Artistes (or Talent Managers) and Event Agencies on matters that have occurred on or after 1st January, 2025. Complainants must be members of either EEMA or AMAI in order to take part in the dispute resolution process. A small amount would be payable to EEMA as an administrative cost in order to raise a complaint along with the relevant paperwork. The slabs are as follows -
 - If the GST/TDS amount under dispute is below ₹50,000, then the fee payable to EEMA will be ₹2100.
 - If the GST/TDS amount under dispute is between ₹50,000 to ₹1.5 L, then the fee payable to EEMA will be ₹5100.



- If the GST/TDS amount under dispute is above Rs. 1.5 L, then this fee will be Rs. 11000, payable to EEMA.

Some of the prerequisites that need to be provided while filing the complaint are detailed in **ANNEXURE IV**.

The GST-TDS Resolution Committee will duly verify the eligibility of the complaint based on the documents & information submitted by the complainant. If certain information or document is missing, it shall communicate to the complainant regarding the same and shall give them a maximum of 15 days to submit the missing documents/ information.

The Task Force to hear both sides and come to a conclusion within a maximum time of 3 months from the date of the complaint. If the Task Force finds that any of the party has erred, they will communicate their decision to the erring party, in writing, and give them a time of 1 month to rectify the same.

At the end of one month if the issue is still not rectified, the name and details of the erring party would be posted on the EEMA website as well as whatsapp groups and the other party would have all right to take appropriate legal action against them. Written Complaints may be forwarded to **The GST-TDS Resolution Committee** at dispute.resolution@eemaindia.com



7. In case there is no satisfactory response from the defendant within the stipulated time frame or if after hearing & going through the submitted information & proofs from both sides, **The GST-TDS Resolution Committee** adjudicates it as a case of default by the accused defaulter, and if in such cases, the accused doesn't rectify the GST/ TDS return within 1 month or pay the amount to the complainer, their name will be published in the list of defaulters on EEMA website and other EEMA/AMAI platforms such as WhatsApp groups etc.
8. The purpose of this exercise is for EEMA/AMAI to warn its members to be careful while dealing with the proven defaulters in the ecosystem. Apart from adding the name to the EEMA live web page listing the GST/TDS defaulters, the defaulters list shall also be published periodically via email and on various EEMA/ AMAI platforms.
9. **Exclusions:** Potentially, some of these complaints could turn out to be disputes or contentions between the two parties related to the delivery of services. In cases where, after hearing both parties, there seems to be reasonable doubt that it's a dispute related to service delivery, due to which the GST or TDS has not been deposited, they shall communicate to the complainant that the complaint falls outside its purview, providing the reason for their decision.



ANNEXURE 1 - SAMPLE AGREEMENT

Terms of Reference for Talent Booking

(On Letterhead of the Event Agency)

Dear *(Talent Or Talent manager name)*,

We are pleased to confirm *(Talent name)* as per the following details:

- **Talent Name:**
- **Performance format:** *(e.g. Guest speaker or Master of Ceremony or Singing performance with band)*
- **Event date:** *(e.g. 13th August 2021)*
- **Venue:** *(e.g. Hotel Sheraton, Bangalore)*
- **Indoor/Outdoor:**
- **End Client:** *(e.g. IBM)*
- **Event Description:** *(e.g. IBM Channel Partners meet)*
- **Audience size:** *(e.g. Approx 600 pax)*
- **Session Timing:** *(e.g. 6PM to 7PM)*
- **Call Time:** *(e.g. 5PM)*
- **Duration of the session/ performance:** *(e.g. 60 /90/120 mins)*.....
- **Consideration amount:** ₹ _____ + 18% GST
- **Entourage cost included / not included *:**

****If it is not included then it should be detailed out as below***

Make up	:	₹15000
Hair styling	:	₹10000
Costume	:	₹15000



Expected Deliverables from the Talent:

(For example):

- *Moderator led talk (Q&A format) with - Approx. 60 mins (The questions/ script shall be shared beforehand with the Talent by the Client).*
- *Performance time of 60/90 mins.*
- *A pre-event briefing call on Zoom a few days prior to the session between the Client and the Talent. The date & timing for the same will be mutually discussed.*
- *Social media post on all 3 social media handles by the talent - Instagram, Facebook and Twitter (The creative will be shared by the Client and approved by the Talent).*
- *Shout out video by the Talent which will be posted by the Client/Brand on their handles (the script will be shared by the Client).*
- *Talent will have to sign 5 mementos at the time of the talk which will be given as giveaways to the winners of the super-fan contest **OR** Talent will need to be a part of the group photo session at the end of the event **OR** Talent will allow 2 personal photos to be taken with the Client.*



Additional requirements to be borne by the Client:

(For example):

- **Travel** - 1 Business class + 1 Economy ticket Ex Mumbai.
- **Stay** - 1 luxury suite + 1 single room in a 5-star hotel.
- **F&B and other expenses:** All expenses including but not limited to room service, internet, laundry, shall be borne by the Client. Expenses if any towards consumption of cigarettes, alcohol, phone calls, spa services shall be borne & paid directly by the Talent & his / her team.
- **Ground transportation:** A luxury car, like Mercedes 7 series, BMW or equivalent for the main Talent and Innova Crystas for the team, shall be provided by the client to the Talent, at disposal, during his/her stay in the city for the purpose of this event.
- **Onsite:** A clean green room, backstage, with basic facilities like table, chair, mirror, bottled water, refreshments, washrooms, house-keeping etc.



Payment terms: (For example):

- 50% advance to be paid upon confirmation within 2 working days of receipt of valid invoice as booking and confirmation fee.
- Entourage cost to be paid directly one day prior to the event.
- Balance 50% including **GST amount** to be paid latest by: (Date to be mentioned).

Other terms:

(Please note that the following are purely suggestions of terms to cover. The important aspect however is that the term sheet needs to be created on a case-to-case basis as per the terms that are relevant and as per mutual agreement between both parties).

i) Any part of the content created during the Event ("Content"), including such parts which involve attributes of _____ ("Talent"), and all creatives created for the purposes of promoting the event shall not be used for any purpose or in any manner other than as pre-agreed/pre-approved by the Talent, or in any manner that results in violation of the moral rights of the Talent.

ii) The Talent shall ensure their timely presence at the venue as per the timings specified. In the event the Talent for any reason whatsoever, except for force majeure, is unable to render the services as agreed upon or any part thereof or terminates the agreement before the happening of the event or commits breach of any clause set out in the agreement, then and in such case, the Talent shall refund all amounts received from(event agency name) or on their behalf, within three business days.



iii) Force Majeure: Notwithstanding any other provision of this Agreement, in the event that the performance of any obligation under this Agreement by a party is prevented due to acts of God, exchange controls, export or import controls, or any other government restriction, wars, hostilities, blockades, civil disturbances, revolutions, strikes, terrorist attacks, lockouts, or any other cause beyond the reasonable control of a party, such party shall not be responsible to the other parties for failure or delay in performance of its obligations under this Agreement. Each party shall promptly notify the other parties of such force majeure conditions. All Parties agree to make a good faith effort to reschedule the event. All Parties agree to discuss rescheduling the event within 6 months of the original event date. Any such future date will occur within a reasonable time frame that is agreeable to all parties. If the event is rescheduled, the Talent agrees to extend the monies paid to the future date.

Request you to please sign and send a copy of this letter as a mark of your acceptance to all the above mentioned terms and conditions.

Signed

Name & Designation

Booking Agency

Signed

Name & Designation

Talent / Talent Manager



ANNEXURE II**General Guidelines to keep in mind while drafting a Term sheet for Talent booking:**

Since it may not be practical & necessary to get into a lengthy and extensive contract for Talent Bookings for every event, below is what EEMA suggests, as the minimum points to be covered in the work contract between the Event agency and Talent / Talent Manager. Ideally it should be captured in a document which is physically signed by both parties and exchanged at least as a scanned copy with respective signatures. However, another alternative can be either a digital contract (like docusign) OR at least covering these points through email communication however the details/ terms must be acknowledged by both parties in any case.

1. Event date:
2. Event Description including End client details: (*e.g. Annual Dealers meet for Ultratech/ Wedding for Gupta family*).
3. Talent Name:
4. Role/ Type of performance:
5. Scope of work/ Deliverables expected from the Talent including duration of performance. Mention about previous day rehearsals if applicable, mention about the number of entries if the performance or the session is being divided into more than one entry.
6. Call timings + Rehearsal/ Sound check timings + Event timings + Talent's performance timing.
7. Tech rider + Hospitality rider should be shared in advance by the Talent & should be annexed to the Contract or "Terms of Reference" document.
8. Consideration amount clarifying GST break, ie Plus GST 18% or in a rare case if it's inclusive.
9. Break up of Entourage cost (if applicable) like Make up artist, Hair stylist, Costume/ styling etc to be borne by the client or included in the fees & the payment terms for the entourage cost if excluded in the fees.
10. Additional requirements to be borne by the client: Travel, Stay, F & B, Ground transport, visa etc.



11. Payment terms including clarity on when GST will be paid , as per what has been mutually agree
12. Other relevant terms that are necessary ie Force Majeure, approval of creatives featuring the Talent etc.
13. It is important to have this document signed by both parties. If the document is being signed by the Talent's Manager then the letter needs to be revised accordingly. In such cases the letter should clearly state that the payments shall be made to "XYZ" company.

ANNEXURE III

Best Practices Advisory for GST and TDS Compliances for Artistes

1. **Service Agreement:** Should be signed between Event Companies and Artistes/Talent containing all important details related to the deliverables of both sides, agreed consideration, payment terms, technical and hospitality riders etc. In the absence of a Service Agreement, a Term Sheet should be prepared and signed by the parties.
2. **Addition in the services:** In case of any addition in the delivery of services, an addendum to the Service Agreement/ Term Sheet should be signed between the parties.
3. **Issuance of Debit/Credit Note:** Any shortage/shortcoming in the delivery of services should be settled by issuance of Debit/Credit Note by the Event Companies and Artistes.
4. **Requirement of KYC documents:** Event Companies should have the practice of asking for KYC of the Artist. The KYC documents should comprise of the following:
 - . GST Registration Certificate
 - . Certificate of Incorporation/Partnership deed, if billing is done through an entity other than Proprietorship.
 - . PAN
 - . Aadhar (in case of Individual/Proprietorship)
 - . Copy of cancelled cheque
 - . Email id of the authorized person of the Artiste



- . Mobile no. of the authorized person of the Artiste
 - . MSME registration certificate, if available
5. **Issuance of Valid Tax Invoice:** Artistes should raise a valid tax invoice with complete and correct details of the Event Company with proper SAC codes, break-up of the GST, in the Invoice, and bank details etc.
6. **Timely Processing of payment:** Event Companies should process the Tax Invoice as per the agreed payment terms.
7. **Issuance of payment advice:** A payment advice of the payment so processed with details of the Invoice no., TDS deduction, if any, and net amount paid should be sent through email to the Artiste's authorised person immediately after processing of payment.
8. **Artiste should ensure that:**
- . The tax invoice so raised is duly shown in the GSTR1 for the relevant month.
 - . GST liability is paid on time without any delay and default.
 - . Once an invoice is uploaded on the GST portal it should not be cancelled without the consent of the Event Company.
 - . If the Artiste has opted for the quarterly return filing, it should opt for the QRMP scheme (https://tutorial.gst.gov.in/userguide/returns/FAQs_change_profile.htm) so that the input credit is available to the Event Company, in the subsequent month.
 - . The debit/credit note issued should be updated in the GSTR1 return of the subsequent month.
 - . If the Artist has issued the Proforma Invoice earlier, it should issue the Tax Invoice to the Event Company so that the input tax credit is available to such Event Company.



9. Event Company should ensure that:

- Payment is processed as per the agreed terms.
- Deduction, if any done on account of deficiency in services should be intimated to the Artiste in writing. It would be best if a debit note is obtained to avoid any dispute in future.
- Details of payment are provided to the Artiste through payment advice.
- Periodic reconciliation is done for the transactions that took place in the period.
- In case it is mutually agreed between the parties that the GST amount shall be paid once it reflects in the GSTR2B of the Event Company, the Event Company should ensure that the Payment of GST amount is done within 72 hours of the input credit being reflected in the GSTR2B, without any reminders.
- Event Company should deduct the TDS under the appropriate section prescribed under the income tax provisions.
- The TDS deducted by the Event Company should be deposited with the tax authorities as per the prescribed timelines.
- The quarterly TDS return with complete and accurate details should be filed with the Tax Authorities in time and the TDS certificate of TDS deduction should be issued to the Artiste within the prescribed period.



ANNEXURE IV

When a member files a complaint with the GST / TDS resolution committee they must do it in writing over email to the following ID dispute.resolution@eemaindia.com

The following details must be provided and given clearly:

1. Details of Complaining party - including GST / TDS number, registered address and contact details.
2. Details of Event / Assignment that the complaint is pertaining to.
3. Complete details of the defendant against whom the complaint is filed including TDS / GST No., registered address, correct company name, contact person email ID and mobile number.
4. Details and proof of contract / agreement between complainant and defendant.
5. What were the agreed terms of the agreement between the two parties.
6. What is the nature of the default and how long has it been pending.
7. Proof of reminders given in writing to the defendant and responses thereof, if any.
8. Screenshots from the respective government portals substantiating the claim.

Upon receiving this, the committee will study and revert with further questions if any within 15 days.

We hope that you find the above document useful - if there are any inputs or suggestions about it please do write to us at stars@eemaindia.com

Warm Regards,

**EEMA Artiste Committee
Event & Entertainment Management Association of India**



EEMA For You

eema
Event & Entertainment
Management Association

Thank You



EEMA Artiste Committee Initiative

EEMA
artiste
COMMITTEE
The Transformation
Task Force