



With the lockdown restrictions being lifted in phased manner and the Courts and Tribunals resuming hearings, with more listings and sittings, normalcy is slowly returning. Though the situation at some places like Chennai, Mumbai, etc. are still alarming in terms of high number of positive cases being reported everyday, the way rest of the country has combatted Covid 19 gives lot of hope. With proper adherence to social distancing norms, following hygiene practices and immunity boosting measure, we can surely get over the crisis.

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## GST CASE LAWS

### 1 M/s. G K enterprises 2020-TIOL-102-AAR-GST

Concessional rate of GST for Construction of Roads, cannot be claimed for the work of shifting and relocating electrical cables and poles, during expansion of four lane highway.



**Broad roads. Narrow interpretations.**

### 2 Dolphine Die Cast (P) Ltd. 2020-TIOL-106-AAR-GST

Manufacture of Dies for foreign customer and retaining them for further use - Shall be intra-state supply and will not qualify as export.

### 3 Mahalakshmi Mahila Sangha TS-323-AAR-2020-NT

Catering Service to Educational Institutions is exempt and hence there is no need to deduct TDS.



**Is it so tedious to understand?**

### 4 Binty Vs UOI 2020-VIL-218-DEL

PIL seeking transfer of Rs.5 Crores to Safdarjang Hospital for Covid related work, from the amount lying in Consumer Welfare Fund – Rejected.



**Covid is the cause of action for many sordid PILs.**



**5** VENBAKKAM COMMANDUR  
JANARDHANAN 2020-VIL-  
120-AAR

Supply of electronic version of The Law Weekly times in DVDs/CDs with dongle and grant of access to online database in website for case search does not fall within the definition of e-books.

 **It is Law book and not E book.**

**6** BARBEQUE NATION  
HOSPITALITY LTD 2020-VIL-  
42-NAA

National Anti Profiteering Authority directs DGAP to re-compute the amount of profiteering, as the method adopted is not correct.



**7** M/s MAARQ SPACES PVT LTD  
2020-TIOL-28-AAAR-GST

Joint development of land into residential plot on revenue sharing basis is liable to GST.





## NOTIFICATIONS & CIRCULARS

### CENTRAL TAX NOTIFICATIONS - 16.05.2020 to 31.05.2020

NO	DATE	GIST
43	16.05.2020	Section 128 of Finance Act, 2020 in order to bring amendment in Section 140 of CGST Act w.e.f. 01.07.2017 has been notified to take effect from 18.05.2020. The said amendment empowers the Government to prescribe time limit for availing transitional credit.



Centre gives Rs. 15, 340 crores as GST compensation to states. In 2019-20, the Centre had released Rs 1,20,498 crores GST compensation to states while it had collected only about Rs 95,000 crore in the form of compensation cess.



Corona cess on liquor to stay for now in Delhi. HC refused to stay 70% special corona fee on the MRP of liquor.



The TN State Government has promulgated the Tamil Nadu Goods and Services Tax (Amendment) Ordinance, 2020 amending the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) to extend due dates for various compliances due to Coronavirus pandemic.



## CUSTOMS DUTY EXEMPTION FOR COVID-19 MEDICAL EQUIPMENTS

To fight COVID pandemic, Customs Duty and Health Cess on medical equipments, namely ventilators, face or surgical masks, personal protection equipment (PPE), COVID testing kits and inputs for manufacturing such items were exempted. Inputs thus made available at lower cost would also boost domestic manufacturing of such medical equipments.

#AatmaNirbharApnaBharat

Mechanism for transfer of ITC in case of obtaining separate new registration within the same State and UT now available.



Centre considers market borrowings for GST Compensation to States

FM: No Plans to impose COVID Cess on GST





## CENTRAL EXCISE AND SERVICE TAX CASE LAWS

### 1 M/s GEETA FIBRES PVT LTD 2020-TIOL-935-HC-AHM-CUS

SCN issued in 2000. Reply filed in 2001. Hearing granted in 2017. Proceedings quashed on the ground of inordinate delay.

### 2 M/s ANIL GADODIA 2020- TIOL-749-CESTAT-DEL

If cross examination is not allowed, the Statement of the witness cannot be relied upon. Sec. 138 B of the Customs Act.



### 3 M/s MAJOR KALSHI CLASSES PVT LTD 2020-TIOL-774- CESTAT-ALL

Sale of book cannot be bundled along with coaching and training service. The books are standard books and available for sale to anybody. Hostel facility also cannot be bundled with coaching service as it is not a general practice to provide such hostel facility.



**You can pass an exam even without reading books but only guides!**

### 4 M/s RR DONNELLEY INDIA OUTSOURCE PVT LTD

Membership fee paid to NASSCOM and training programmes for employees are entitled for CENVAT Credit.





## THE LEGACY

### 5 UNITED RAIL ROAD CONSULTANTS PVT LTD 2020- TIOL\_798-CESTAT HYD

Service Tax exemption for "railways" is available for laying private railway siding for industries also.

### 6 DLF UTILITIES LTD 2020- TIOL\_965-MAD HC

Procurement of HSD Oil by SEZ unit from IOCL - demand of Central Excise duties set-aside.

### 7 DELHI DUTY FREE SERVICES PVT LTD 2020-TIOL-775- CESTAT DEL

Com (A) Cannot travel beyond the scope of the show cause notice.



**Sorry. Went a little beyond as it is "duty free"**

### 8 KRUPA TRADING COMPANY VS CCE & ST 2020-TIOL-741- CESTAT-AHM

Following the precedent in assessee's own case, Credit held to be eligible even if S.No. in the invoice is handwritten.



**Has the handwriting improved over a period of time?**







## FROM OUR KNOWLEDGE HOUSE

Link to important Webinars conducted by Madras Tax Bar during this fortnight

VIDEO LINK	
Panel discussion on 'Tribunalisation' Hon'ble Justice Mr Rajiv Shakhder, Delhi High Court and Hon'ble Justice Mr M Sundar, Madras High Court.	<a href="https://www.youtube.com/watch?v=uDzRboleftE">https://www.youtube.com/watch?v=uDzRboleftE</a>
Effective Control of Delegated Legislations in India by - Hon'ble Justice Mr. A.K.Jayasankaran Nambiar, Kerala High Court	<a href="https://www.youtube.com/watch?v=7NBxQ9XERQ&amp;t=312s">https://www.youtube.com/watch?v=7NBxQ9XERQ&amp;t=312s</a>

**List of 50 webinars conducted by Madras Tax Bar – Link to the Webinars - <https://bit.ly/3bOldWo>**





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