



GST is now three years old. Ever since its birth on 1st July 2017, which was preceded by lot of expectations, awe, happiness pessimism and optimism, the baby has been constantly engaging our attention.

A relook at the last three years, though fulfilling on many aspects, still has lot of gaps to be filled and three years is pretty reasonable period for any new reform to settle in.

The unusual admancy of the Government in not accepting various Court verdicts on allowing transitional credits upto 30.06.2020 is a serious cause of concern.

The restriction on availing input tax credit on account of suppliers not filing their returns is causing huge loss of credit for no fault of purchasers. The technical systems in this regard have to be made more robust to ensure free flow of credit as in the case of Income Tax TDS.

The constant glitches faced while filing the returns should become a thing of the past, at least in the ensuing year.

If at all there is any provision in GST law, which is completely in lack of sync with the concept of GST is Section 17 (5) and why at all there should be any restriction on input tax credit?

The dual control over the assesseees is the relic of the past and deserves to be disdained.

Let us hope that the coming years would saw healthy growth of the baby and bring all round happiness.

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निर्मला सीतारमण
वित्त एवं कार्पोरेट कार्य मंत्री
भारत सरकार



Nirmala Sitharaman
Minister of Finance and Corporate Affairs
Government of India

Message of Hon'ble FM on GST Day

This government brought in GST as a historic reform of the indirect taxation system in the country effective from 1st July 2017. Since then, we have come a long way in simplifying the GST tax administration based on feedback from taxpayers, experts and other stakeholders. We have strived to make return filing process easy and simple for small taxpayers by introducing features like SMS based filing for nil return. However, more efforts are required to ease tax compliances further for the taxpayers, specially MSMEs. The government is committed to continue these reforms in future as well to facilitate taxpayers.

The country is facing COVID-19 Pandemic. This has led to some disruptions in the economic activities in the country. Congratulations to CBIC and its officers for the commendable job done by them during these testing times. They went above and beyond their call of duty to help and handhold taxpayers, small and large, during this crucial time. Happy to note that the officers of CBIC disbursed record amount of refunds to ease cash flow of taxpayers during this period.

Going forward, we must focus on the clarion call by Hon'ble Prime Minister for an "Atmanirbhar Bharat". For this motto of self-reliance, Tax administration, especially the GST tax administration, will have a large role to play. We must foresee the issues faced by our business community and proactively address the same to enable them to compete on a global scale. Only by this proactivity can we ensure much needed economic growth in near future. We must strive to make the tax administration so simple that the taxpayers find it easy to comply with all their tax obligations. This is the true essence of "ease of doing business" as far as tax administration is concerned.

Heartiest greetings to all the officers of CBIC on the occasion of GST Day for being part of this transformational journey.



GST CASE LAWS

1 SAFESSET AGENCIES 2020-TIOL-34-AAAR-GST

Rule 32 (5) - Margin scheme is applicable even for antique items, paintings, etc.

2 STERLITE TECHNOLOGIES 2020-TIOL-124-AAR-GST

Sale of goods from outside India, to another place outside India is liable to GST.



GST - the tax with no barrier.

3 SHREE SAWAI MANOHORLAL 2020-TIOL-130-AAR

For computing threshold limit for registration, interest income also should be taken into account.

4 NAVBHARAT LPG BOTTLING COMPANY 2020-TIOL-139-AAR-GST

Sale of LPG by private companies to domestic customers would attract 18 % GST up to 24.01.2018 and after the amendment only 5% GST is applicable.

5 SHREE MOHIT RAMESHPAL GUPTA 2020-TIOL-140-AAR-GST

Changeover switch for changing the fuel mode from Petrol to LNG/LPG and other accessories are classifiable under 8708 as parts of motor vehicles.

6 TARUN BASSI 2020-TIOL-1028-HC-P&H-GST

Criminal prosecution under GST has constitutional sanction? HC stays the trial.





GST CASE LAWS

7 JAY JALRAM ENTERPRISES 2020-TIOL-132-AAR-GST

Popcorn is not classifiable as maize under Chapter 10 but as prepared food under Chapter 19.



9 POONAM ANAND KISHORE VACHHANI 2020-TIOL-1047- HC-KAR-GST

GST default by tenant and the building sealed. Owner of the building cannot seek unsealing.



GST compliance is an important KYC norm.

8 DIPESH ANIL KUMAR NAIK 2020-TIOL-134-AAR-GST

Undertaking plot development and sale of developed plot by owner is liable to GST.



GST can reach where even corona cannot reach.





NOTIFICATIONS & CIRCULARS

CENTRAL TAX NOTIFICATIONS - 16.06.2020 to 30.06.2020

NO	DATE	GIST
49	24.06.2020	Sec 118, 125, 129,130 of the Finance Act, 2020 (12 of 2020), made effective from 30.06.2020.
50	24.06.2020	Rule 7, pertaining to Composition Scheme substituted.
51 to 54	24.06.2020	The due dates/relief in filing GSTR-1 and 3B returns notified. A detailed noted on this notification is provided in the link: https://bit.ly/3bOldWo
55	27.06.2020	Due date of compliance which falls during the period from "20.03.2020 to 30.08.2020" extended till 31.08.2020.
56	27.06.2020	Extension to pass refund order in terms of Sec 54(7). Wherever the time limit for issuance of order under section 54(7) falls during 20.03.2020 to 30.08.2020, the said time limit to issue the order is extended to 15 days after the receipt of reply or 31.08.2020 whichever is later.
57	30.06.2020	Late Fee for Form GSTR 3B has been capped at Rs. 500 for tax period July 2017 to July 2020 subject to returns being filed before 30th September 2020.





NOTIFICATIONS & CIRCULARS

Removal of Difficulty Order - 16.06.2020 to 30.06.2020

NO	DATE	GIST
1	25.06.2020	For registration cancellation orders passed up to 12.06.2020, 30 days for filing revocation will be calculated from date of service of order or 31.08.2020 whichever is later.

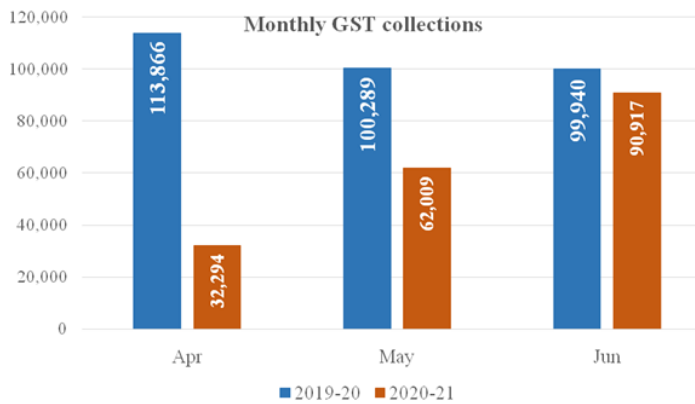
No extension of time for payments under Sabka Vishwas Scheme





REVENUE AND STATISTICS

Table: State-wise GST collection for June 2020^[1]



Rs. 90,917 crore gross GST revenue collected in the month of June 2020.



The gross GST revenue collected in the month of June, 2020 is **Rs. 90,917 crore** of which CGST is **Rs. 18,980 crore**, SGST is **Rs. 23,970 crore**, IGST is **Rs. 40,302 crore** (including **Rs. 15,709 crore** collected on import of goods) and Cess is **Rs. 7,665 crore** (including **Rs. 607 crore** collected on import of goods).

State	Jun-19	Jun-20	Growth
Jammu and Kashmir	322	325	1%
Himachal Pradesh	697	619	-11%
Punjab	1248	1323	6%
Chandigarh	158	159	0%
Uttarakhand	1232	895	-27%
Haryana	4889	3697	-24%
Delhi	3595	3249	-10%
Rajasthan	2683	2774	3%
Uttar Pradesh	5366	5194	-3%
Bihar	1003	1162	16%
Sikkim	193	346	79%
Arunachal Pradesh	48	49	3%
Nagaland	20	32	63%
Manipur	25	29	14%
Mizoram	24	24	1%
Tripura	58	65	11%
Meghalaya	124	116	-7%
Assam	798	966	21%
West Bengal	3514	3128	-11%
Jharkhand	1811	1643	-9%
Odisha	2923	2694	-8%
Chattisgarh	2093	2549	22%
Madhya Pradesh	2212	2742	24%
Gujarat	6424	6025	-6%
Daman and Diu	87	73	-16%
Dadra and Nagar Haveli	165	119	-28%
Maharashtra	15143	14987	-1%
Karnataka	6659	6710	1%
Goa	338	324	-4%
Lakshadweep	1	1	49%
Kerala	1568	1530	-2%
Tamil Nadu	5881	4976	-15%
Puducherry	135	141	4%
Andaman and Nicobar Islands	21	54	160%
Telangana	3166	3276	3%
Andhra Pradesh	2232	2367	6%
Ladakh	0	7	
Other Territory	166	173	4%
Center Jurisdiction	61	59	-2%
Grand Total	77083	74602	-3%

^[1] Does not include GST on import of goods



Statutory due dates with respect to Central Excise Act, Customs Act, Customs Tariff Act, and Chapter V of Finance Act, which falls between the period 20th March 2020 to 29th September 2020, the due date is extended till 30th September 2020.

No extension of time for making SVLDRS payments.

↳ Ministry of Finance Retweeted



The change in late fee amount made vide notification no. 57/2020 dated 30-06-2020 has been incorporated on the GST portal. Late fee paid in excess than prescribed in the notification shall be re-credited in due course.

cbic.gov.in/resources//htd...

4:45 PM · 01 Jul 20 · Twitter Web App

↳ CBIC Retweeted



PIB India  @PIB_India · 3d

To initiate SMS facility, taxpayers who wish to file Nil statement in their FORM GSTR-1 are to send SMS to 14409 as
NIL<space>R1<space>GSTIN
number<space>Tax period (MMYYYY)

Example: NIL R1 09XXXXXXXXXXXXZC
042020 (for monthly return of April 2020)

(2/2)

pib.gov.in/PressReleaseDet...

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CBIC issued instruction to all Principal/Chief Commissioners on defending various Writ Petitions filed in various HC's related to TRAN 1.

LINK: <https://bit.ly/2YPYG8o>





IMPORTANT CUSTOMS NOTIFICATIONS & CIRCULARS

CUSTOMS CIRCULARS & INSTRUCTIONS- 16.06.2020 to 30.06.2020

NO	DATE	GIST
30/2020	22/06/2020	Paperless Customs - Electronic Communication of PDF Based Copies of Shipping Bill & e-gate pass to Custom Brokers/Exporters

ANTI-DUMPING NOTIFICATIONS - 16.06.2020 to 30.06.2020

NO	DATE	GIST
16/2020	23/06/2020	Imposition of Anti-Dumping Duty on import of Flat rolled product of steel, plated or coated with alloy of Aluminum and Zinc originating in, or exported from China PR, Vietnam and Korea RP.

DGFT NOTIFICATIONS - 16.06.2020 to 30.06.2020

NO	DATE	GIST
13/2015-2020	18/06/2020	Export Policy of Hydroxychloroquine API and its Formulations amended from "prohibited" to "free".
14/2015-2020	22/06/2020	List of PPE items placed under prohibited category for Exports





CENTRAL EXCISE AND SERVICE TAX CASE LAWS

1 M/s. Moti Talkies Chandani Chowk 2020-TIOL-922-CESTAT-DEL

Agreement between movie distributors and Theatre owners on revenue sharing model does not amount to “renting of immovable property service” by theatre owners.

2 M/s. Freudenberg Nok Pvt Ltd 2020-TIOL-914-CESTAT-CHD

Service Tax paid on renting of guest house for foreign technicians visiting the factory is entitled for cenvat credit.

3 M/s. Balajee Steel Industries 2020-TIOL-907-CESTAT-DEL

Allegation of clandestine removal & shortage merely on the basis of loose sheets recovered from the assessee’s premises, is not sustainable in the absence of examination of the author of loose sheets and other corroborative evidences.





CENTRAL EXCISE AND SERVICE TAX CASE LAWS

4 M/s. Penta Software Pvt Ltd & QL2 Software India Pvt Ltd 2020-TIOL-876-CESTAT-CHD

Relevant date to claim refund - Date of receipt of foreign exchange or end of the quarter? If the Notification prescribes contrary dates, the benefit must go to the assessee.

5 Team HR Services Pvt Ltd 2020-TIOL-1026-HC-DEL-ST

Department lands itself in trouble, by not refunding pre deposit despite the directions of the High Court. Ordered to refund with interest. Contempt proceedings also initiated and cost imposed.





FROM OUR KNOWLEDGE HOUSE

Link to important Webinars Participated by Swamy Associates

VIDEO LINK

Post Covid Issues in GST - Webinar at ICCI-Coimbatore by Adv. S.Jaikumar and Team.	https://youtu.be/KA9yCKVS1yU
'3 years of GST - GST day special' – Madras Tax Bar	https://youtu.be/ZoTkYhx-xjo

TAXLAWSCOPE

Future of Cryptocurrencies in India by Sai Makarandh P	https://www.swamyassociates.com/downloads/2020/taxlawscope_issue_3.pdf
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ARTICLE – GUEST CORNER

GSTR-3B Late fee waiver July-2017 to Jan-2020 - Emerging Issues. (B. Venkateswaran IRS Asst Commissioner CGST (Retired)	https://bit.ly/2AipNzC
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