



Lot of noise was heard over GST Compensation during this fortnight. Whether the Centre is constitutionally bound to compensate the revenue loss, even if the loss is majorly on account of the pandemic? Elsewhere in this newsletter there is also a detailed analysis of the subject.

It is only hoped that ultimately the common man is not asked to compensate for the revenue loss for the Centre and States..

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## GST CASE LAWS

### 1 George Jacob 2020-TIOL-221-AAR-GST

Renting of land by Municipality for fish farming is entitled for exemption.



**There is nothing fishy about it.**

### 2 Kanishka Matta 2020-TIOL-1445-HC-MP-GST

Documents, books or "things" can be seized under Sec. 67. Can cash be seized? MP HC says "cash" is "things" and can be seized.



**"Nothing" can escape.**

### 3 Venkateshwara Logistics 2020-TIOL-1400-HC-KAR-GST

Second time detention of the same consignment for the same violation is not proper.



**A journey not well begun would be detained twice.**

### 4 Eldeco infrastructure and properties ltd 2020-VIL-63-NAA

Penalty under Sec. 122 cannot be issued for anti-profiteering. Penal provisions for anti-profiteering came into effect only from 1/1/2020 under Sec. 171 (3A).



**"Not even a penalty of Re.1?"**





## NOTIFICATIONS & CIRCULARS

### CENTRAL TAX NOTIFICATIONS - 16.08.2020 to 31.08.2020

NO	DATE	GIST
62	20.08.2020	Aadhar Authentication for new GST Registration.
63	25.08.2020	Amendment to S.50, Interest on Net Liability w.e.f 01.09.2020
64	31.08.2020	Due date for filing GSTR-4 for the FY 2019-2020 extended to 31.10.2020





## GSTN Portal Updates

**Downloading document-wise details of Table 8A of Form GSTR-9.**

**Link:** <https://www.gst.gov.in/newsandupdates/read/393>

**Provision for Aadhar Authentication in GST Registration**

**Link:** <https://www.gst.gov.in/newsandupdates/read/394>

**ITC Statement Form GSTR-2B, made available on GST Portal for taxpayers.**

**Link:** <https://www.gst.gov.in/newsandupdates/read/396>

**Filing Form GSTR-4 Annual Return by Composition Taxpayers on GST Portal extended to 31<sup>st</sup> October 2020.**

**Link:** <https://www.gst.gov.in/newsandupdates/read/391>

**New functionalities made available for TCS and Composition taxpayers.**

**Link:** <https://www.gst.gov.in/newsandupdates/read/397>



**P&H HC prohibits use of saliva to affix fee stamps on Court documents amid COVID-19 pandemic.**



**GST Superintendent duped of Rs 1.91 lakh in KYC fraud in Mumbai**



**Time limit for compliance with anti profiteering provisions if falling between 20.03.2020 to 29.11.2020 has been extended till 30.11.2020 – Notification No. 65/2020 CT dt. 01.09.2020**



Two borrowing options to meet the GST Compensation requirement for 2020-21 consequent to the discussions in the 41<sup>st</sup> meeting of the GST Council held on 27<sup>th</sup> August, 2020 has been communicated to States

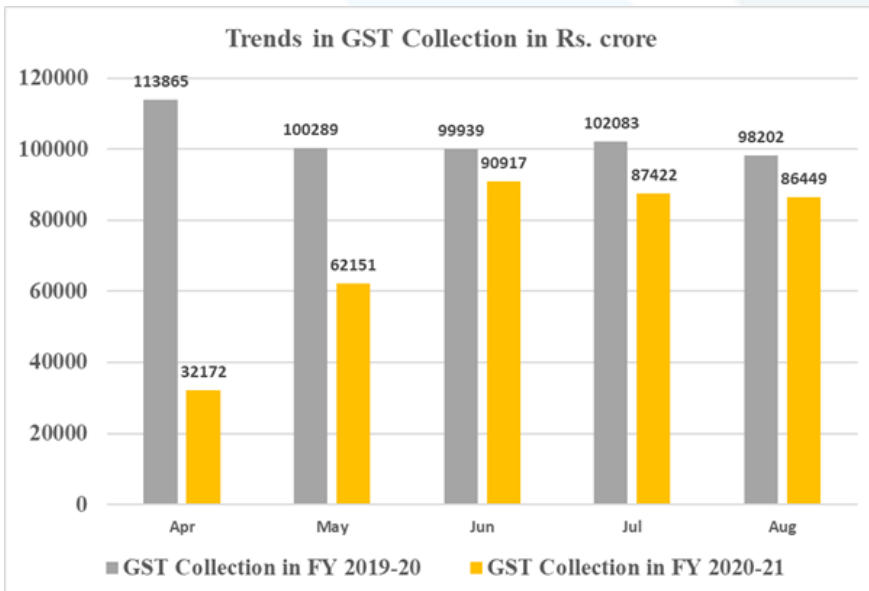


Press Release on Interest on delayed payment of GST @nsitharamanoffc @FinMinIndia @ianuragthakur



No recovery of Interest on gross liability for delayed payment of GST during the period 01.07.2017 to 31.08.2020.

**Rs. 86,449 crore of gross GST revenue collected in the month of August 2020.**



 Shows positive trend. But a matter of cheer.





# IMPORTANT CUSTOMS NOTIFICATIONS & CIRCULARS

## CUSTOMS CIRCULARS & INSTRUCTIONS- 16.08.2020 to 31.08.2020

NO	DATE	GIST
37	19.08.2020	Extension of Deferred payment of Customs duty benefits to 'Authorised Public Undertakings to expedite the Customs clearance of their imported goods at the Ports/Airports/ICDs.

## ANTI-DUMPING NOTIFICATIONS - 16.08.2020 to 31.08.2020

NO	DATE	GIST
26	21.08.2020	Seeks to impose anti-dumping duty on the imports of Phosphoric Acid of all grades and concentrations (excluding Agriculture or Fertilizer grade), originating in or exported from Korea RP for period of five years from the date of publication of this notification in the Official Gazette

## DGFT NOTIFICATIONS - 16.08.2020 to 31.08.2020

NO	DATE	GIST
29	25.08.2020	Amendment of the 2nd Schedule of the ITC (HS) Export Policy 2018 relating to Personal Protection Equipment/Masks





## IMPORTANT CUSTOMS NOTIFICATIONS & CIRCULARS

### CUSTOMS NON-TARIFF NOTIFICATIONS - 16.08.2020 to 31.08.2020

NO	DATE	GIST
75	17.08.2020	Manufacture and Other Operations in Special Warehouse Regulations, 2020 has been issued. The corresponding Circular No.36/2020 dated 17.08.2020 provides the procedure to be followed in cases of manufacturing or other operations undertaken in special warehouses under section 65 of the Customs Act.
81	21.08.2020	Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 has been issued. The corresponding Circular No. 38/2020 dated 21.08.2020 provides the CBIC notifies detailed guidelines on Customs Rules of Origin under FTAs







## CENTRAL EXCISE AND SERVICE TAX CASE LAWS

### 1 M/s THE WATER TREATMENT COMPANY 2020-TIOL-1244-CESTAT-KOL

Water Treatment Plant is immovable and hence no Excise duty payable on erection of the same.

### 2 CCE V. M/s CERA BOARDS AND DOORS, KANNUR KERALA ETC 2020-TIOL-137-SC-CX-LB

If evidence of undervaluation is available for a dealer, the same ratio of undervaluation can be applied for all the sales made to such dealer during the period and not to other dealers.



**Difference between preponderance of probability and wild guess.**

### 3 M/S. HICAL INDIA PRIVATE LIMITED 2020 (8) TMI 692 -CESTAT BANGALORE

Film rolls cleared along with the camera are accessories of camera and Cenvat Credit can be availed on purchase of such film rolls as Duty is paid on the value of camera which includes the value of film rolls also.



**An young lawyer's valid question. What is a film roll?**

### 4 PJB ENGINEERS PVT LTD 2020-TIOL-1233-CESTAT-BANG

Exclusion of Railways from the scope of commercial construction service is not qualified. Even private railway sidings are entitled for exemption.





## CENTRAL EXCISE AND SERVICE TAX CASE LAWS

**M/s Bharat Heavy Electricals Ltd. (Excise & Taxation Division) – Bhopal, EA No. 50081 of 2019**

Balance of Education Cess and Secondary Education Cess, which cannot be transitioned to GST, can be claimed as refund.





## FROM OUR KNOWLEDGE HOUSE

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

VIDEO LINK	
<b>'Madras to Pondicherry' by Mr. G. Natarajan Advocate and team.</b>	<a href="https://www.youtube.com/watch?v=O_Vj7HwmF9g&amp;t=48s">https://www.youtube.com/watch?v=O_Vj7HwmF9g&amp;t=48s</a>

ARTICLES	
<b>Compensation to States - The biggest compromise - by Mr. G. Natarajan Advocate</b>	<a href="https://gst.taxmann.com/topstories/10501000000018470/compensation-to-states-the-biggest-compromise-experts-opinion.aspx?Id=10501000000018470&amp;mode=home&amp;Page=CIRNO">https://gst.taxmann.com/topstories/10501000000018470/compensation-to-states-the-biggest-compromise-experts-opinion.aspx?Id=10501000000018470&amp;mode=home&amp;Page=CIRNO</a>
<b>Applicability of Margin Scheme to Sale of Repossessed Vehicle – by Adv. Sindhu Mangat</b>	<a href="https://www.taxscan.in/applicability-of-margin-scheme-to-sale-of-repossessed-vehicle/71990/">https://www.taxscan.in/applicability-of-margin-scheme-to-sale-of-repossessed-vehicle/71990/</a>





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