



The major news of last fortnight was about the decision of the Hon'ble High Court of Madras, holding that the balance of Education CESS and other CESSes, cannot be transitioned to GST regime.

As the due date for filing annual return for the year 2018-19 is fast approaching, hope everyone would be busy at it.

Happy Navaratri! Let Goddess Durga ensure the coming Rattris are not spent before laptop screens, reconciling the unreconcilable.

Table Of Content

1	GST Case Laws
2	Notifications & Circulars
3	NEWS
4	Customs
5	The Legacy
6	From our Knowledge House



GST CASE LAWS

1 ID fresh Food 2020-TIOL-57-AAAR-GST

AAR order on paratha classification goes for a toss. As pending investigation in this regard was not disclosed before AAR, order set aside.



2 Las Palmas 2020-VIL-59-AAAR

GST paid on lift installation cannot be availed as ITC, as lift becomes part of building and immovable.

3 Yulu Bikes 2020-TIOL-262-AAAR-GST

Renting of E Bikes and Cycles attract 18 % GST.

4 Sutherland Global Services Pvt Ltd. – 2020-TIOL-1739-HC-Madras

Balance of Education Cess and Secondary and Higher Education Cess as on 30.06.2017 "is a spoilt fruit" and cannot be carried forwarded to GST Regime.



5 Maninder Singh 2020-VIL-282-AAAR

Laying of pipelines in Bangladesh would not qualify as export of service as Service is provided to Indian recipient





6 Muhammad Kochukudiyil Ishabeevi Nadiya Timbers 2020-TIOL-1656-HC-KERALA- GST

To avail the benefit of reduced penalty under Sec. 74, tax and interest should be paid and having paid it, it cannot be contended as not payable.

7 Rising International Company 2020-TIOL-1688-HC-Madras

Officers who get their salaries on first of every month, may not know the cost of delay in business. Seized goods ordered to be released.





NOTIFICATIONS & CIRCULARS

CENTRAL TAX NOTIFICATIONS - 01.10.2020 to 15.10.2020

NO	DATE	GIST
73	01.10.2020	Regular invoices issued instead of e-invoice during October 2020 is deemed to be valid if IRN is obtained from the e-invoicing portal within 30 days from date of issue of invoice.
74	15.10.2020	Due date for furnishing GSTR-1 for quarterly filers October 2020 to December 2020 – 13 th Jan 2021 January 2021 to March 2021 – 13 th April 2021
75	15.10.2020	Due date for furnishing GSTR-1 for Monthly filers, for the months from October 2020 to March 2021 till the eleventh day of the month succeeding such month.
76	15.10.2020	Due dates for filing GSTR-3B returns for the tax period October 2020 to March 2021 notified.
77	15.10.2020	Filing of GSTR-9 Annual Returns for F.Y. 2019-20, made optional for small taxpayers whose aggregate turnover is less than Rs 2 crores and who have not filed the said return before the due date.
78	15.10.2020	HSN digits required on tax invoice. (a) Upto Rs.5 Crs. – 4 digits of HSN (b) More than Rs.5Crs – 6 digits of HSN
79	15.10.2020	Various amendments to the CGST Rules, regarding the filing of GSTR returns through SMS, Rule 13E (blocking of E-way bill due to non filing for GSTR-3B), FORM GSTR-2A etc.





NOTIFICATIONS & CIRCULARS

CGST CIRCULARS- 01.10.2020 to 15.10.2020

NO	DATE	GIST
142	09.10.2020	Clarification of issues relating to application of sub-rule (4) of rule 36 of the CGST Rules, 2017, cumulatively for the months of February 2020 to August 2020.



Information on GST returns to be included in FORM 26 AS - CBDT

Tamil Nadu gets permission to borrow additional amount of Rs. 9,627 crore under Option-1.

Link:

<https://pib.gov.in/PressReleasePage.aspx?PRID=1664365>

In GSTR-9, pertaining to 18-19, taxpayers are required to report only the values pertaining to Financial Year 2018-19 and the values pertaining to Financial Year 2017-18 which may have already been reported or adjusted are to be ignored.

Link:

<https://pib.gov.in/PressReleasePage.aspx?PRID=1663175>

E-Invoicing to replace e-way bill system soon, says Finance Secretary Ajay Bhushan Pandey





IMPORTANT CUSTOMS NOTIFICATIONS & CIRCULARS

CUSTOMS NOTIFICATIONS – TARIFF 01.10.2020 to 15.10.2020

NO	DATE	GIST
36	05/10/2020	Seeks to amend notification No.13/2020-Customs dated 14.02.2020 for extending the RoSCTL scheme validity from 31.03.2020 to 31.03.2021 or until such date the RoSCTL scheme is merged with RoDTEP scheme, whichever is earlier

CUSTOMS CIRCULARS & INSTRUCTIONS - 01.10.2020 to 15.10.2020

NO	DATE	GIST
18	06/10/2020	CBIC says Directorate General of Audit to be nodal agency for Customs Post-Clearance Audit.
44	08/10/2020	CBIC issues detailed procedure for inspection of ICDs, CFSs and AFSs.
45	12/10/2020	Faceless Assessment - CBIC calls for timely measures for assessment of BoEs and clarifies on defacement of physical documents.
46	15/10/2020	CBIC issues instruction on testing of samples by Revenue Labs.

CUSTOMS (CVD) NOTIFICATIONS - 01.10.2020 to 15.10.2020

NO	DATE	GIST
02	09/10/2020	Seeks to impose provisional countervailing duty on import of Flat rolled products of stainless steel, originating in, or exported from Indonesia.





IMPORTANT CUSTOMS NOTIFICATIONS & CIRCULARS

DGFT NOTIFICATIONS - 01.10.2020 to 15.10.2020

NO	DATE	GIST
35	01/10/2020	Deemed export Duty Drawback extended to supply of steel by steel manufacturers through their Service Centers/ Distributors/ Dealers/ Stock yards
37	06/10/2020	DGFT notifies provisions related to issue of scrips under Scheme for Rebate of State Levies
38	06/10/2020	Import of Tyres not permissible under DFIA
39	09/10/2020	Export of Bangalore Rose/Krishnapuram Onions of 10000 MT each allowed during the current year
40	15/10/2020	Export of Alcohol based Hand Sanitizers in containers with dispenser pumps made free
41	15/10/2020	Import of Air-conditioners with refrigerants prohibited



CUSTOMS – Case Laws

SAMYAK JEWELS PVT LTD 2020- TIOL-1646-HC-MUM-CUS

Provisional attachment of bank accounts cannot be made for a period beyond one year under Section 110(5).



Where is
the
Cash??





CENTRAL EXCISE AND SERVICE TAX CASE LAWS

1 CCE V. M/s. SOM SUGANDH INDUSTRIES 2020-TIOL-1499-CESTAT-CHD

Single Member bench has jurisdiction to consider cases involving only interest demand, irrespective of the amount of interest involved.

2 M/s RATTHA SOMERSET GREENWAYS CHENNAI PVT LTD - 2020-TIOL-1676-HC-MAD-VAT

If adjudication order lacks application of mind and solely based on investigation's reports, the same deserves to be set aside.

3 M/s KOMATSU INDIA PVT LTD 2020-TIOL-1477-CESTAT-MAD

Deputation of employees of parent company to group company in India would not amount to supply of manpower service.

4 M/s VARROC ENGINEERING LTD (PLANT VII) 2020-TIOL-1475-CESTAT-MUM

Cenvat credit admissible for outdoor catering services, as it reduces loss of man hours.

5 PVR Ltd. VS CTO W.A. Nos. 685, 694-697/2020 Madras High Court

Entertainment tax not leviable on online booking charges collected while booking cinema tickets.





ARTICLES

Vodafone Vs Common man - G. Natarajan.	https://www.swamyassociates.com/downloads/2020/Vodafone%20Vs%20Common%20man%20-%20G.%20Natarajan.pdf
When bread is not bread - Sindhu Mangat.	https://www.swamyassociates.com/downloads/2020/When%20Bread%20is%20not%20bread%20-%20Sindhu%20(Taxsutra).pdf
Education CESS - the spoilt fruit - G. Natarajan.	https://www.swamyassociates.com/downloads/2020/Education%20CESS%20-%20the%20spoilt%20fruit.pdf





CONTACT



#18, Rams Flats, Ashoka Avenue
Directors Colony , Kodambakkam
Chennai - 600024.



044-24811147



mail@swamyassociates.com

WE ARE ALSO FOUND IN

- Coimbatore
- Bengaluru
- Hyderabad
- New Delhi
- Pune

