



What is Corona?

"Corona is a luminous envelope of plasma that surrounds the Sun and other celestial bodies. It is extended to millions of kilometers into space and is commonly seen during a total solar eclipse. The intense temperature of the Sun's corona is due to the presence of highly ionized ions which give it a spectral feature."

So the word "corona" has other meanings also. Let us shun all negative news around "corona" and think more on its positive effects in various aspects and put to use the enormous time at our command as effectively as possible.

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GST CASE LAWS

1 KARDEX INDIA STORAGE SOLUTION (P) Ltd. TS-203-AAR-2020-NT

When goods are directly despatched from the Port of import in a different State, registration in such State is not required for further supply of such goods from the said Port.

 Registration is not “port”able.


3 DEPARTMENT OF PRINTING, STATIONERY AND PUBLICATIONS 2020 (3) TMI 1088

Service provided by one Govt. to another Govt. is exempted, but not when provided by one Dept. of a Govt to another Dept. of the same Govt., which is registered under GST.

 Printer’s devil?


2 WATER HEALTH INDIA PVT. LTD. TS-204-AAR-2020-NT

Supply of purified drinking water in unsealed containers, in pursuance of the MOU entered with Municipalities and Panchayats, not entitled for exemption.

 There is neither equity nor purity in tax!

4 TARUN REALTORS TS-197-AAAR-2020-NT

No ITC for installation of Chillers, Air conditioner’s, Escalators for construction of mall. AAR refuses to follow Odhisha HC decision in Safari Retreats as it is “sub judice” before Hon’ble SC.

 *Sub judice* is better than *Stare decisis*?



5 PATANJALI AYURVEDA LIMITED 2020-VIL-28-NAA

NAA finds Patanjali guilty of profiteering. Cash back schemes through “Swadesh Samridhi Cards” are normal sales promotion schemes and cannot help to overcome anti-profiteering.



6 M/s BHAWANI TEXTILES 2020-VIL-125-GUJ

If Central authority initiated investigation against a State controlled assessee, the investigation should continue to be done by Central authorities and simultaneous action by State authorities quashed.



But no respite from dual control.



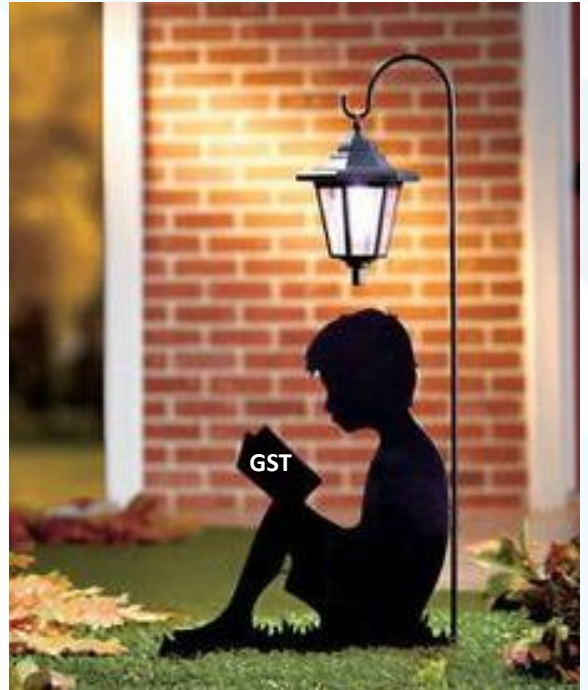
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7 AMAZONITE STEEL PVT. LTD. TS-207-HC-2020(CAL)-NT

Cost imposed on department for not lifting provisional attachment of bank account.

8 KARNATAKA STATE ELECTRONICS DEVELOPMENT CORPORATION LTD 2020-TIOL-51-AAR-GST

The contract for Supply, Installation, Operation and Maintenance of LED Street Lights is a composite contract wherein the principal supply is that of LED street lights and hence liable to GST.



swamy associates



NOTIFICATIONS & CIRCULARS

CENTRAL TAX NOTIFICATIONS - 16.03.2020 to 31.03.2020

NO	DATE	GIST
9	16-03-2020	Exempt foreign airlines from furnishing reconciliation Statement in FORM GSTR-9.
10	23-03-2020	Seeks to provide special procedure for taxpayers in Dadra and Nagar Haveli and Daman and Diu consequent to merger of the two UTs
11	23-03-2020	Special procedures prescribed for tax payers undergoing proceedings under Insolvency and Bankruptcy Code.
12	23-03-2020	Seeks to waive off the requirement for furnishing FORM GSTR-1 for 2019-20 for taxpayers who could not opt for availing the option of special composition scheme under notification No. 2/2019-Central Tax (Rate)
13	23-03-2020	Introduction of issue of E-invoice by a person having a turnover of more than Rs. 100 Crore, deferred to 01-10-2020.
14	23-03-2020	Introduction of QR code for B2C invoices issued by a person having a turnover of more than Rs. 500 Crore, deferred to 01-10-2020.
15	23-03-2020	Due date for filing GSTR 9 / 9C for 2018-19 extended upto 30-06-2020.





NOTIFICATIONS & CIRCULARS

CENTRAL TAX NOTIFICATIONS - 16.03.2020 to 31.03.2020

NO	DATE	GIST
16	23-03-2020	<p>(i) Consequential amendment in CGST Rules, regarding Aadhar identification and physical verification of premises for grant of registration.</p> <p>(ii) Amendment in Rule 43 of CGST Rules.</p> <p>(iii) Various amendments relating to refunds.</p> <p>Detailed Article in Link: https://www.swamyassociates.com/downloads/2020/Refund%20related%20amendments.pdf</p>
17	23-03-2020	Exemption from Aadhar identification for persons, other than those to whom it is made mandatory vide Notification 18 & 19/2020.
18	23-03-2020	Aadhar identification for obtaining registration, made mandatory from 01.04.2020 for individuals.
19	23-03-2020	Aadhar identification for obtaining registration, made mandatory from 01.04.2020 for certain category of persons (authorised signatories, Partners of partnership firms and Karta of HUF).
20	23-03-2020	Due date for filing GSTR 7 (TDS return), whose principal place of business is in the UT of J & K or Ladakh, for the period from July 2019 to February 2020 is extended upto 24.03.2020.





NOTIFICATIONS & CIRCULARS

CENTRAL TAX NOTIFICATIONS - 16.03.2020 to 31.03.2020

NO	DATE	GIST
21 - 26	23-03-2020	Due date for filing of GSTR-1 & GSTR-3B for various tax period extended for taxpayers having principal place of business in the erstwhile state of J & K.
27	23-03-2020	Prescribes due date for filing GSTR 1 (quarterly) by all taxpayers, having turnover upto Rs.1.5 Crores, as 31 st July 2020 for the quarter April to June 2020 and 31 st October for the quarter July to September 2020.
28	23-03-2020	Prescribes due date for filing GSTR 1 by all taxpayers, having turnover of more than Rs.1.5 Crores, as 11 th of the succeeding month for the period from April 2020 to September 2020.
29	23-03-2020	Prescribes due date for filing GSTR 3B returns for all tax payers for the period April 2020 to September 2020. Turnover more than 5cr- 20th of the succeeding month. Turnover up to 5cr- staggered manner 22nd and 24th of the succeeding month.





NOTIFICATIONS & CIRCULARS

CENTRAL TAX (RATE) NOTIFICATIONS - 16.03.2020 to 31.03.2020

NO	DATE	GIST
2	26-03-2020	Reduction in rate of tax from 18% to 5% (with ITC) on Maintenance, Repair and Overhaul (MRO) services for aircraft, aircraft engines and other aircraft components or parts w.e.f 01-04-2020
3	25-03-2020	Rate of tax on - (a) Handmade Matches - Semi & fully mechanised matches – rationalized @ 12%. (b) Mobile phones and parts of mobile phones – increased from 12 % to 18% w.e.f - 01-04-2020





NOTIFICATIONS & CIRCULARS

CSGT CIRCULARS - 16.03.2020 to 31.03.2020

NO	DATE	GIST
132	18-03-2020	Clarification in respect of time limit for filing appeal in Tribunal, due to non-constitution of Appellate Tribunal.
133	23-03-2020	Clarification in respect of apportionment of input tax credit (ITC) in cases of business reorganization (sale, merger, demerge, amalgamation, lease or transfer of business) under section 18 (3) of CGST Act read with rule 41(1) of CGST Rules.
134	23-03-2020	Clarification in respect of issues under GST law for companies under Insolvency and Bankruptcy Code, 2016.
135	31-03-2020	Various clarifications relating to refund (a) Claims pertaining to different FY can be bunched, (b) If rate of tax is reduced, for the old purchases at higher rate inverted tax refund cannot be claimed, (c) Other amendment in rules to prohibit undue encashment explained.



Finance Minister announces Rs 1.70 Lakh Crore relief package under Pradhan Mantri Garib Kalyan Yojana for the poor to help them fight the battle against Corona Virus.



Due date for filing Returns for the Return period March, April & May– 2020

Turnover	Relief
Below 5 Cr	Can file by 30 th June 2020 – No interest, late fee, and penalty to be charged.
5 Cr & above	Can file returns by 30 th June 2020 but the same would attract reduced rate of interest @9 % per annum after 15 days from the due date (current interest rate is 18 % per annum). No late fee and penalty to be charged, if filed before till 30th June 2020. * Let us wait for notifications for better clarity

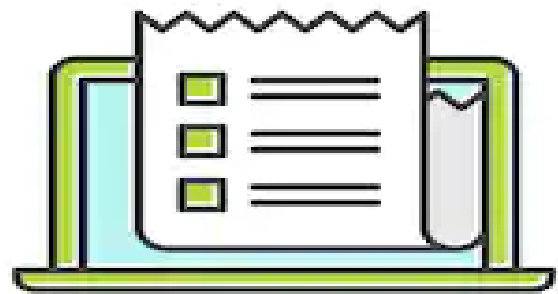
Date for opting for composition scheme extended till the last week of June, 2020. Last date for making payments and filing of GSTR-4 for 2019-20 extended till the last week of June, 2020.

Tracking GST Refund Application Status on the GST Portal and PFMS portal. By utilising this functionality, the taxpayers can know the stage at which the refund application is pending with the tax-officer/ taxpayer.

Link: <https://tutorial.gst.gov.in/downloads/news/Advisory%20on%20Refund%20Tracking.pdf>

Payment date under Sabka Vishwas Scheme shall be extended to 30th June, 2020. No interest for this period shall be charged.

Certain class of registered persons (insurance company, banking company, financial institution, non-banking financial institution, GTA, passenger transportation service etc.) to be exempted from issuing e-invoices or capturing dynamic QR code.



E-INVOICE

Exemption to Insurance Co., Banking Co., NBFC, GTA etc.

DGFT issues Help Desk number for COVID-19 w.r.t. Issues related to Export or Import.

DGFT Platform:
(http://rla.dgft.gov.in:8100/CRS_NEW/)

Email: dgftedi@nic.in

Toll-free number: 1800-111-550





CENTRAL EXCISE AND SERVICE TAX CASE LAWS

1 M/s BHAURAO CHAVAN SSK LTD 2020-TIOL-462-CESTAT-MUM

Tyred Bullock Carts given to farmers without bullocks & driver, not liable to Service Tax, as possession and effective control over them transferred to the farmers.



If the bullocks go berserk, no one will have effective control.

2 M/s KHAIRA AND ASSOCIATES 2020-TIOL-480-CESTAT-DEL

Penalty reduced from contract price for deficiency in service would only reduce the consideration and not liable to Service Tax.



Same logic can be pleaded under GST also for liquidated damages?

3 M/s INDIA YAMAHA MOTOR PVT LTD 2020-TIOL-495- CESTAT-MAD

Service Tax paid on renting of office premises - Credit denied as the said service was not "received in the factory premises". Tribunal allows credit as the said condition is only for inputs and not for input services.



Hope credit is not denied for security as he is just in the gate of the factory and never comes inside the factory.

4 TVS FINANCES AND SERVICES LTD 2020-TIOL-512-CESTAT- MAD

Charges for dishonour of cheques collected by banks and recovered by appellant from clients is a 'reimbursable expense' and not includible in gross value for levy of service tax.





5 M/s INDO RUBBER AND PLASTIC WORKS 2020-TIOL-485-CESTAT-DEL

Sales promotion and advertisement expenses incurred by the importer of "Li-ning" brand sports goods in India, not liable to be included in the value for levy of Customs duties, as it is neither a pre-condition imposed by the exporter nor the importer is bound to give any account of such expenses to brand owner.



Caught in the Customs net. But dropped.



6 SUO MOTU WRIT PETITION (CIVIL) No(s).3/2020 2020-TIOL-77-SC-MISC-LB

Limitation to file any appeals, reviews, etc. extended by Hon'ble SC until further orders, due to Covid 19 situation.



Should we file CO(VI)D Petitions?





FROM OUR KNOWLEDGE HOUSE

ARTICLES

Refund related amendments through CGST (Third Amendment) Rules, 2020

<https://www.swamyassociates.com/downloads/2020/Refund%20related%20amendments.pdf>

TAXLAWSCOPE

Role of Semicolon (;) in Interpreting Legislations

[https://www.swamyassociates.com/downloads/2020/Role%20of%20Semicolon\(;\) %20Interpreting%20Legislations.pdf](https://www.swamyassociates.com/downloads/2020/Role%20of%20Semicolon(;) %20Interpreting%20Legislations.pdf)

An Act of Parliament should be deemed to be "always speaking"

https://www.swamyassociates.com/downloads/2020/TAXLAWSCOPE_issue_2.pdf

VIDEO LINK

GST 2.0 - Workshop on New Returns & E- Invoicing

<https://www.youtube.com/watch?v=pvyhH-4vqgE>





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WE ARE ALSO FOUND IN

- Coimbatore
- Bengaluru
- Hyderabad
- New Delhi
- Pune

**DGFT extends validity of FTP 2015-20
upto 31.3.2021 and makes various
consequential amendments extending
validity periods, due dates, etc.
Notification No. 57/2015-2020 and
Public Notice No. 67/2015-2020 Dt.
31.3.2020**

