



With the lockdown extended up to May 3rd, the community of those associated with tax throughout the country are busy in connecting with their peers and enriching their knowledge. Webinars are aplenty and knowledge sharing is at its peak. On its part, the CBIC has been very pro-active during these times and came out with several circulars to succour the taxpayers in this turbulent times and kudos to them.

Let the ensuing May herald new life to all with renewed hope.

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GST CASE LAWS

1 RAJEEV BANSAL & SUDERSHAN MITTAL TS-213-AAR-2020-NT

Transfer of business as a "going concern" is exempt from GST.



Phew! Its not gone.

3 ULTRA TECH CEMENT LTD 2020-TIOL-760-Rajasthan High Court

Supremacy and sanctity of IBC proceedings, reiterated emphatically.



Nemo est supra legis.

2 VISHNU AROMA POUCHING PVT LTD 2020-VIL-164-GUJ

The return filed for Aug 2017 has not reflected any payment of tax, due to no fault of the assessee and subsequently assessee paid the tax in Sep 2019. HC grants relief from payment of interest for the delay.



Suppress the mischief and advance the remedy.

4 M/s LATEST DEVELOPERS ADVISORY LTD 2020-TIOL-66-AAR-GST

RWA cannot collect water charges separately, so as to keep the monthly contribution below exemption limit.



Apartments are the first place, where the professionals living therein invent and implement various tax saving measures!



5 UOI VS LC INFRA PROJECTS PVT LTD 2020-VIL-170-KAR

Issuance of SCN is must for demanding interest under Sec. 50



It is axiomatic that it is not automatic.

6 CLAY CRAFT INDIA PVT. LTD. 2020-TIOL-64-AAR-GST

Directors' remuneration is liable to GST in the hands of the company under RCM.



The most talked about judgement of the fortnight. Click here for a video talk:

<https://www.youtube.com/watch?v=CT328vKQ4QE&t=17s>

7 M/s SRI KANAKADURGA RICE AND FLOUR MILL 2020-VIL-16-GSTAA

Value of by products retained by the Job Worker shall form part of the consideration

8 JS FUSION INDUSTRIES PVT LTD 2020-TIOL-788-HC-KERALA-GST

If return is not filed within 30 days from best judgment assessment, no remedy lies.



If the "best judgment assessment" is better than the "self assessment" no one would complain!

9 CHOE JAE WON 2020-TIOL-819-HC-MAD-GST

The system of viewing disputed sites through ***"Whatsapp Video Call or any other Application through Video mode"*** can be implemented in cases pertaining to encroachments etc.





NOTIFICATIONS & CIRCULARS

CENTRAL TAX NOTIFICATIONS - 01.04.2020 to 15.04.2020

NO	DATE	GIST
30	03-04-2020	Extending time limit for tax payers to opt composition scheme for FY 2020-21 till 30/06/2020. Cumulative application of ITC availment allowed under rule 36(4) up to Aug 2020
31 - 34	03-04-2020	Date Extensions, conditional lowering and waiving of interest and late fee for delay in filing GST returns due to COVID - 19
35	03-04-2020	Extends the due date of compliance which falls during the period 20.03.2020 to 29.06.2020 till 30.06.2020.
36	03-04-2020	Extends the due date for filing of GSTR-3B for the period of May 2020

For detailed explanation of Notification

Article: <http://shorturl.at/iDGMQ>

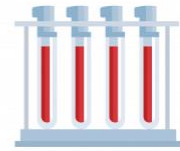
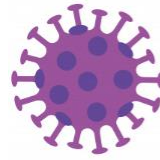
Video: <https://www.youtube.com/watch?v=lp-JahymESY&t=171s>

CSGT CIRCULARS - 01.04.2020 to 15.04.2020

NO	DATE	GIST
136	03-04-2020	Clarification on various reliefs provided by the Government due to Covid-19
137	13-04-2020	Clarifying issues in respect of challenges faced by registered persons in implementation of various provisions of GST.



Basic Customs Duty and Health Cess Exempted on import of ventilators, PPE and other items in response to the COVID-19 situation.



CBIC implements “Special Refund and Drawback Disposal Drive” in this month for providing immediate relief to business entities, specially MSMEs, in these difficult times.

Link:

<http://cbic.gov.in/resources//htdocscbec/customs/csinstructions/cs-instructions-2020/cs-ins-03-2020.pdf>

CBIC launches e-delivery of pdf gate pass and Final Bill of Entry to Custom Brokers and Importers.

Link:

<http://cbic.gov.in/resources//htdocscbec/customs/cscirculars/cs-circulars-2020/Circular-No-19-2020.pdf>

Option to submit an undertaking in lieu of bond during lock down period, to ensure that there are no delays or disruption in EXIM trade

Link::

<http://cbic.gov.in/resources//htdocs-cbec/customs/cs-circulars/cs-circulars-2020/Circular-No-17-2020.pdf>





CENTRAL EXCISE AND SERVICE TAX CASE LAWS

1 M/s LEOTRONICS SCALES PVT LTD 2020-TIOL-532-CESTAT-CHD

While constructing weigh bridge, approach roads were also conducted. No Service Tax can be demanded on construction of road portion. Demand of Rs.67,238 set aside.



The road to justice is strenuous.

2 M/s KRITI INDUSTRIES INDIA LTD 2020-TIOL-535-CESTAT-DEL

Provisions of Rule 6 (3A) of CCR,2004 as to reversal of credit not applicable for sale of empty bags, used plastic drums, kachara waste, etc.



Department's attempt to create "wealth out of waste" foiled.

3 SALGAOGAR MINING INDUSTRIES PVT LTD 2020-TIOL-538-CESTAT-BANG

The vessel used for transshipment of goods from Port to main vessel berthed in high sea are "foreign going vessels" and supply of stores to them is exempted.



4 M/s SAHARA INDIA TV NETWORK 2020-TIOL-543-CESTAT-MUM

Cenvat Credit can be used to pay RCM liabilities till 01.07.2012



Use Headlight even while in reverse gear also.





5 M/s AVTEC LTD 2020-TIOL-541-CESTAT-DEL

Insurance and canteen services provided to all employees, are eligible input services and it cannot be said to be used for "personal consumption"

6 RAMCO CEMENTS MADRAS W.A. Nos. 3403, 3413/ 2019

GST Assesseees can also procure petroleum products at concessional duty against Form C



Does it apply for purchase of alcoholic liquor also? Cheers!





ARTICLES

SVLDRS Extensions

<https://www.swamyassociates.com/downloads/2020/5.%20SVLDRS%20DUE%20DATE%20EXTENSIONS.pdf>

VIDEO LINK

A video talk with Adv. G. Natarajan on AAR decision – “GST on remuneration paid to Directors”

<https://www.youtube.com/watch?v=CT328vKQ4QE&t=17s>

Returns Due Date Extensions By Adv. M. Nitin Chopra

<https://www.youtube.com/watch?v=lp-JahymESY>

PRESENTATION

Exports & Export benefits under GST

<https://www.swamyassociates.com/presentations.htm>





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