



Every day dawns with a bombshell for those associated with GST and even after two and half years of its implementation, the woes are endless. A study is required to find out the time, energy, money and man-hours spent on GST compliance by taxpayers of this country, which is sure to bring out alarming results.

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1 REFEX INDUSTRIES LTD TS-89-HC-2020(MAD)-NT

Madras High Court stops the war on interest. Holds, proposed amendment to Sec. 50 of GST Act is clarificatory and hence retrospective and hence interest is payable only on net liability.



Hope the Government appreciates it and not appeal against it.

2 KUTTING FUSION HOSPITALITY LLP 2020-TIOL-28-AAR-GST

If the restaurant is connected to a Hotel charging more than Rs.7,500 per day room rent, restaurant is liable to pay GST @ 18 %



5 Star dining. But beware, some “Stars” may tweet!

3 LAS PALMAS CO-OPERATIVE HOUSING SOCIETY LIMITED 2020-TIOL-30-AAR-GST

ITC for erection, commissioning of lift is not entitled as lift is an immovable property. [But Plant and machinery is excluded from the ambit of immovable property, under Sec. 17 (5)?]



Use the stairs, not only during fire but also during taxing times.

4 NAGPUR INTEGRATED TOWNSHIP PVT LTD 2020-TIOL-11-AAAR-GST

Long term lease of apartments during construction stage is a works contract and attracts 18% GST



What about leasing after construction? Leasing for residential use exempted?



M/s SAMRAJYAA & COMPANY 2020-TIOL-381-HC-MAD-GST

(i) the era of GST is in a nascent stage and both the Department as well as assesseees are still learning the ropes

(ii) a rigid view should thus not be taken in matters involving procedural requirements such as avilment of credit;

(iii) it is common knowledge that assesseees pan India are facing difficulties in accessing the system and uploading Forms to seek transition of credit, and

(iv) three Division Benches have taken the view that the time lines set out for transition of credit cannot be very firmly enforced in so far as they are not mandatory. So assessee permitted to file TRAN 1.

 **Why the rider that it is not a precedent?**

M/S. PAPAKA HERBS & SPICES PRIVATE LTD. 2020 (2) TMI 32 AAR

Rice Husk Board is classifiable under 441193 and attracts 12% GST.

M/s. VAISHNAVI SPLENDOUR HOMEOWNERS WELFARE ASSOCIATION 2020-TIOL-10- AAAR-GST

Residential Welfare Association is liable to pay GST on contribution from its members, if it exceeds Rs.7,500 pm. SC ruling in Calcutta Club Ruling on mutuality not applicable under GST. But SC ruling in Dilip Kumar & Co applicable for strict interpretation of exemption.



**Rely if it suits me!
Deny if it is not.**

PARIDHI JAIN– 2020-TIOL- 341-HC- RAJASTHAN

Bail granted to Chartered Accountant arrested in pursuance of fake invoice scam, considering the fact that she was a lady of age 27 years and has been behind bars for more than a month.



**Painful by all means.
Whether guilty or not.**





NOTIFICATIONS & CIRCULARS

CENTRAL TAX NOTIFICATIONS – 01.02.2020 to 15.02.2020

NO	DATE	GIST
06/2020	03.02.2020	Due date for furnishing of GSTR-9 & 9C extended
07/2020	03.02.2020	Due dates notified for filing GSTR-3B in staggered manner.

CSGT ORDERS – 01.02.2020 to 15.02.2020

NO	DATE	GIST
01/2020	07.02.2020	Extension of time limit for filing FORM GST TRAN-1 in technical glitches cases as recommended by GST Council

The Gist of the amendments in GST and Customs law brought in the Union Budget prepared by SA is provided in the

Link: <http://bit.do/budget20-GST-amendment>
<http://bit.do/budget20-customs-amendment>





REVENUE AND STATISTICS

January 2020 stands second highest monthly collection since implementation of GST

The gross GST revenue collected in the month of January, 2020 is ₹ 1,10,828 crores of which CGST is ₹ 20,944 crores, SGST is ₹ 28,224 crores, IGST is ₹ 53,013 crores (including ₹ 23,481 crores collected on imports) and Cess is ₹ 8,637 crore (including ₹ 824 crore collected on imports).

The total number of GSTR 3B Returns filed for the month of December up to 31st January, 2020 is 83 lakhs.

GST Revenue Collections of top 5 States January 2020	
State	Amt in Crs.
Maharashtra	18,085
Karnataka	7,605
Gujarat	7,330
Tamil Nadu	6,703
Uttar Pradesh	5,698
Total	45,421



How much is the interest and late fee collected? How much ITC blocked?



RTI reveals that Government has collected GST late fee of Rs. 1898 Crore in GST April 2019 to December 2019.



(Source: RTI Application no. GSTCN/R/T/20/00009 dated 07/01/2020 under RTI Act, 2005)

Month	Total
April	1,13,56,44,318
May	1,44,97,64,140
Jun	1,72,08,20,601
July	1,95,14,44,491
August	2,10,10,70,969
September	2,01,13,54,741
October	1,91,45,49,738
November	3,24,75,50,266
December	3,44,83,77,366
Total	18,98,05,76,630

CBIC direct officers to recover the unpaid Interest on delayed payment of taxes u/s 50(1) of CGST Act which estimates to Rs. 46,000-cr. - F. No. CBEC-20/16/07/2020-GST dated February 10, 2020 and tweet.

https://twitter.com/cbic_india/status/1228396310333554689

Statistics reveal filing of GSTR-9&9C is successful.



Facts related to filing of Annual Return (GSTR-9 & 9C) for the year 2017-18. (Status as on 12th Feb 2020).
@theicai

Facts related to filing of Annual Return (GSTR-9 & 9C) for the year 2017-18
(Status as on 12th Feb 2020)

Category	No. of Taxpayers	%age
Taxpayers who are mandated to file GSTR-9	12.42 lakhs	--
Out of 12.42 lakhs, taxpayers who have filed GSTR-3B & GSTR 1	9.98 lakhs	80.3%
Out of 9.98 lakhs, taxpayers who filed GSTR-9	9.11 lakhs	91.3%
Out of 9.11 lakhs, taxpayers who filed GSTR-9C	8.42 lakhs	92.3%

Important to note:

- Those regular taxpayers who have aggregate turnover of more than Rs. 2 crore are mandated to file GSTR 9. For the rest, filing of GSTR-9 is optional.
- For filing of GSTR-9, filing of all due GSTR-1 and GSTR-3B is compulsory.
- Those who have not filed GSTR-9, will not be able to file GSTR-9C.
- Apart from above, 32.92 lakhs taxpayers who are not mandated to file GSTR 9, have filed it.
- Similarly, apart from above, 1.04 lakhs taxpayers who are not mandated to file GSTR 9C have filed the same.






STRAIGHT FROM GST PORTAL



E-way bill integrated with the Vahan System of Transport Department to check the correctness of the vehicle. FAQ issued.

 **VAHAN**
NR e-Services


Ministry of Road Transport & Highways
Government of India

Home Parivahan Know Your Vehicle Details Contact us Login

VEHICLE REGISTRATION STATUS

KNOW YOUR RC STATUS

Vehicle No:

Verification Code: 

Link:

https://docs.ewaybillgst.gov.in/Documents/FAQ_Vehicle.pdf



GSTN declared as 'protected systems' by the finance ministry, under the IT Act, hacking GST database can now lead to 10 year imprisonment.



Hope the portal is as hacker friendly, as it is user friendly.



The Goods and Service Tax network has enabled new column in GST portal to file an Intimation on account of refund not received.





CENTRAL EXCISE, SERVICE TAX & VAT CASE LAWS

1 VOLTAS LTD. 2020-TIOL-372-HC-MAD-CT

The benefit which flows from defective drafting of the Act cannot be denied based on the presumed intention of the legislature. Unless the law was amended, the benefit of such enactment cannot be denied.



Let the poor draftsman pay!

2 M/s PERNOD RICARD INDIA PVT LTD 2020-TIOL-278-CESTAT-CHD

Contract manufacture of alcoholic liquor. It is the bottler who is liable to pay Service Tax and not the brand owner.



Beer is thicker than water.

3 KUN MOTOR COMPANY PVT LTD 2020-TIOL-301-HC-MAD-VAT

Trade discount received from car manufacturer is not includible in the taxable turnover of the retailer, considering that the retailer's transaction with the manufacturer is separate from the retailer's transaction with the car buyer.



Attempt to drive the car in reverse gear stopped!

4 M/s KANCHAN INDIA LTD 2020-TIOL-258-CESTAT-DEL

Even if Capital goods are partially used in the manufacture of dutiable goods, credit eligible.



5 RELIANCE TELECOM 2020-TIOL-322-HC-MUM

Departmental appeal dismissed for non removal of defects. The panel counsel's action of not moving any motion justified as he was not at all paid for his work including expenses. HC warns the Government of similar dismissals in future.



Never default your payment to lawyers and doctors!

6 ORIENTAL INSURANCE CO. LTD. 2020-TIOL-293-CESTAT-DEL

When Service Tax was paid by mistake and there was no levy, refund claim is not him by time bar.



How can you retain bro, when it does not belong to thou.



ARTICLES

Taxpayers' Charter - A mirage – G. Natarajan	http://bit.do/Tax-paper-s-Charter-A-mirage
The War over Interest – G. Natarajan	https://www.taxscan.in/the-war-over-interest/49139/
Transitional credit - Reality or mirage? – S. G. Sanjana Sri	http://bit.do/Transitional-credit-Reality-or-mirage

GST ALERTS

GST Law Amendments - Union Budget 2020	http://bit.do/budget20-GST-amendment
Customs Law Amendments - Union Budget 2020	http://bit.do/budget20-customs-amendment





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