



This month is going to be very hectic for all taxpayers and professionals. On the one hand they have to prepare themselves for the new return formats and E-invoicing which is set to roll out from 1st April. On the other hand, the missives from the department for recovery of interest on gross tax liability wherever returns are filed belatedly and proposals for denial of credit wherever returns are filed beyond the due date for availing credit have to be tackled.

The much awaited new returns would really lead to ease of dealing with GST or is going to be just the old syrup (as wine is not covered under GST) in new bottle, remains to be seen.

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1 Nathalal Maganlal Chauhan 2020-TIOL-413-HC-AHM-GST

As there is only one Commissioner (State) for the entire State, delegation of authority by him to his subordinates cannot be faulted.



No Cadre restructuring in State Tax Departments? Lot to learn from Centre.

3 Zero Discharge Technologies (P) Ltd 2020-VIL-89-KER

Tax paid in pursuance of vehicle check to be allowed to be reduced from the regular tax liability of the assessee for the tax period, as tax in respect of detained consignment has been paid separately.



Why to demand tax during road check, if it is accounted movement?

2 National Plywood Industries Ltd. WP(C) 1059/2020

Gauhati HC directs the Commissioner to examine whether adjudication proceedings under GST law are not to be continued, if moratorium is granted by NCLT under section 14 of the IBC.



Consign it to “Call book”.

4 M/s Prince Spintex Pvt. Ltd Civil Application No. 20756 of 2018 HC - Gujarat

IGST exemption against EPCG authorizations, extended retrospectively.



5 M/S GUJARAT CO-OPERATIVE MILK MARKETING FEDERATION LTD 2020-TIOL-456-HC-AHM-GST

Chilling and packing of raw milk is exempted from payment of GST.



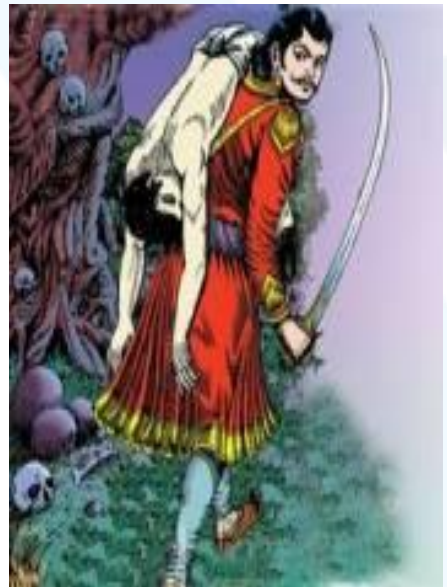
Gujarat shows the milky way.

6 Siddarth Enterprises Vs Nodal Officer 2020-TIOL-454-HC-AHM-GST

Review Petition filed by the Department against the relief granted to file TRAN 1 – dismissed.

7 Adfert Technologies (P) Ltd. SLP No.4408/2020 - SC

Supreme Court dismisses department's appeal against the decision of HC of P&H for reopening of FORM GST TRAN-1 & TRAN-2 dismissed.





NOTIFICATIONS & CIRCULARS

CENTRAL TAX (Rate) NOTIFICATIONS - 16.02.2020 to 29.02.2020

NO	DATE	GIST
01 of 2020	21.02.2020	28% GST to be levied on lotteries from March 1, 2020.



Madhya Pradesh Govt. exempts Film 'Thappad' SGST Free for a period of three months.



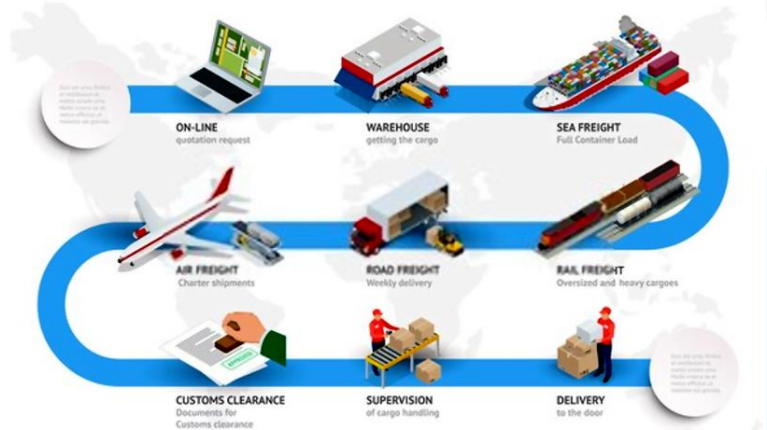
What about CGST?
A "thappad" on co-operative federalism?



CGST wing detects Input Tax Credit fraud of more than Rs. 214 crores in Delhi, 1 held.



CBIC starts capturing district-wise data on origin of export goods.





STRAIGHT FROM GST PORTAL

Changes and enhancement to GST Helpdesk:



New (Toll-free) number of GST Portal Help Desk: 1800-103-4786 from 26th Feb 2020.

The existing no. 0120-4888999 will be discontinued.

@theicai



Advisory on Opting-in Composition Scheme for 2020-21 by filing FORM GST CMP-02.

Last date to opt for composition scheme for the FY 2020 – 2021 is 31.03.2020.

Link:

<https://tutorial.gst.gov.in/userguide/compositionpoc/index.htm>



GST Return filing webcast-MyGov Samvaad-Fifth webinar

Link:

https://www.youtube.com/watch?v=Pk82QPxJWmc&list=RDCMUCbzIbBmMvtvH7d6Zo_ZEHDA&start_radio=1&t=6





CENTRAL EXCISE, SERVICE TAX & VAT CASE LAWS

1 M/s MGF EVENT 2020-TIOL-345-CESTAT-DEL

Parking fee collected from visitors to mall is the consideration for the services provided to mall owners for maintenance of the parking area.



Parking in NO Parking area attracts penalty. Parking in parking area attracts tax.

2 SRI STEELS 2020-TIOL-452-MADRAS HIGH COURT-CUSTOMS

High Court chides Tribunal for being "trigger-happy" to dismiss appeal on technical grounds. Being a final fact finding body Tribunals have far greater duty.

3 DAVINCI LEATHER PVT. LTD 2020-TIOL-464-HC-MAD

Inadvertent omission to click "YES" in the online portal, to claim export benefit is not a fatal error. Madras HC



Best example of "Pain of doing business".

4 M/s SHRIRAM RAYONS 2020-TIOL-305-CESTAT-DEL

Cenvat credit on transportation of sludge, as per the directions of the Pollution Control Board is eligible.



Wealth from waste.

5 M/s LYKIS LTD 2020-TIOL-348-CESTAT-AHM

Conversion of drawback shipping bills to DFIA shipping bills - No time limit under the Act - Time limit prescribed under Circular is only procedural





SA had its internal brainstorming on New Returns and E- invoicing at Chennai on 29.02.2020.



Founder's Trophy being Awarded to Mr. R. Renugan





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