



The severity of the second wave of Corona is more striking and everyday we come across messages of our known contacts, losing their battle against it. The helplessness in this regard is staring at and scaring us too. The only thing which we can do is praying for the departed souls and again praying for the welfare of the living ones. Needless to point out, all should follow all standard safety and preventive protocol, about which there is no dearth of information in public domain.

Courts throughout the country, including the Apex Court are vying with each other in monitoring the situation, issuing a slew of instructions to the executive and sometimes giving vent to their ire too, opening up the debates on pros and cons of judicial activism, once again. While appreciating the earnestness shown by the Courts, we should also take note of the fact that the executive machinery is also doing its best, despite exposing its own men to the vagaries of the pandemic.

## Table Of Content

1	GST Case Laws
2	Notifications and Circulars
3	GSTN Portal Updates
4	News
5	Customs
6	The Legacy





## GST CASE LAWS

### 1 UBER INDIA SYSTEMS PVT LTD 2021-TIOL-1049-HC-MAD-GST

Writ Petition filed by Uber on motor-cycle operations disposed off as CBIC has clarified it to be taxable.



### 2 MEHER TEX TS-219-HC(MAD)- 2021-GST

Refund claimed under 3 heads, viz., CGST, SGST and IGST. But all together auto populated as SGST and only SGST portion is sanctioned. HC directs sanction of entire refund as technical glitches cannot come in the way of otherwise eligible refund claim.

### 3 VIJAY METAL 2021-TIOL- 1084-HC-TELANGANA-GST

Department cannot impose a condition as to which goods have to be unloaded first, as it is for the transporter to decide the same. Detention order set aside.



### 4 BHAVESH KIRITBHAI KALANI 2021-TIOL-1054-HC-AHM- GST

Bank account of a third party cannot be attached under Sec. 83 on the ground that he had dealings with another person who is accused of tax evasion.





## GST CASE LAWS

### RAMAKRISHNAN MAHALINGAM 2021-TIOL- 1040-HC-MAD-GST

Refusing to restore the registration on the ground that wrongly availed ITC has to be reversed is like putting cart before the horse.

Proceedings for recovery of wrong credit to be taken separately under Section 73.



### HAZRATH VALIYAPARAMBIL AZEEZ 2021-VIL-223-AAR

Catering services to students of Government Industrial Training Institute (ITI) is eligible for exemption as the ITI qualification is equal to higher secondary.





## NOTIFICATIONS & CIRCULARS

### NOTIFICATION - 01.05.2021 to 15.05.2021

NO	DATE	GIST
08/2021-Central Tax	01.05.2021	Seeks to provide relief by lowering of interest rate for delayed payment of GST for the months of March and April, 2021
09/2021-Central Tax	01.05.2021	Seeks to amend Notification No. 76/2018-Central Tax in order to provide waiver of late fees for specified taxpayers and specified tax periods
10/2021-Central Tax	01.05.2021	Seeks to extend the due date for filing FORM GSTR-4 for financial year 2020-21 to 31.05.2021
11/2021-Central Tax	01.05.2021	Seeks to extend the due date for furnishing of FORM ITC-04 for the period Jan-March, 2021 till 31st May, 2021.
12/2021-Central Tax	01.05.2021	Seeks to extend the due date of furnishing FORM GSTR-1 for April, 2021
13/2021-Central Tax	01.05.2021	Seeks to make third amendment (2021) to CGST Rules.
14/2021-Central Tax	01.05.2021	Seeks to extend specified compliances falling between 15.04.2021 to 30.05.2021 till 31.05.2021 in exercise of powers under Section 168A of the CGST Act.





## NOTIFICATIONS & CIRCULARS

### NOTIFICATION - 01.05.2021 to 15.05.2021

NO	DATE	GIST
01/2021- Integrated Tax	01.05.2021	Seeks to provide relief by lowering of interest rates for the month of March and April, 2021
01/2021- Union Territory Tax	01.05.2021	Seeks to provide relief by lowering of interest rate for the month of March and April, 2021





## GSTN Portal Updates

- Waiver of interest and late fee to normal taxpayers (filing return on monthly or quarterly basis) and composition taxpayers, for the tax periods of March and April, 2021.

**LINK:** <https://www.gst.gov.in/newsandupdates/read/468>

- Extension in dates of various GST Compliances for GST Taxpayers.

**LINK:** <https://www.gst.gov.in/newsandupdates/read/469>

- Module wise new functionalities deployed on the GST Portal for taxpayers.

**LINK:** <https://www.gst.gov.in/newsandupdates/read/470>

- The due date for filing Revocation application of Cancellation has been extended. The timeline for filing the revocation application has been increased to 180 days from 90 days which will be valid upto 15.06.2021.

**LINK:** <https://www.gst.gov.in/newsandupdates/read/471>



- Govt extends GST, Income Tax compliance timelines amid COVID-19 crisis.

**LINK:** [https://www.business-standard.com/article/economy-policy/govt-extends-income-tax-gst-compliance-timelines-to-ease-covid-19-pain-121050200458\\_1.html](https://www.business-standard.com/article/economy-policy/govt-extends-income-tax-gst-compliance-timelines-to-ease-covid-19-pain-121050200458_1.html)

- E-way bills suggest May GST receipts could fall off after hitting a peak in April

**LINK:** <https://www.livemint.com/news/india/eway-bills-suggest-gst-receipts-could-fall-off-peak-in-may-11620033391739.html>

- Centre releases Rs. 8923.8 crore to Panchayats in 25 States.
- Release of grant advanced in view of COVID-19 pandemic.

**LINK:** <https://pib.gov.in/PressReleasePage.aspx?PRID=1717165>

- GST exemption on vaccines will lead to high prices: Finance Minister

**LINK:** [http://gstcouncil.gov.in/sites/default/files/gst-articles/10-05-2021\\_GST-exemption.pdf](http://gstcouncil.gov.in/sites/default/files/gst-articles/10-05-2021_GST-exemption.pdf)





GST council to meet on 28<sup>th</sup> May. Exemption for covid related items to top the agenda.

- IGST on oxygen concentrators cut to 12%

The government slashed Integrated GST rate on oxygen concentrators for personal use to 12 per cent, from 28 per cent earlier, for two months till June 30. "IGST on Import of Oxygen Concentrators for personal use has been reduced from 28 per cent to 12 per cent to bring IGST rate on such personal imports at par with commercial imports of the same, the Central Board of Indirect Taxes and Customs (CBIC) tweeted.

- Cut in GST can make vaccines cheaper, says an expert.

**LINK:**[http://gstcouncil.gov.in/sites/default/files/gst-articles/12-05-2021\\_Cut-in-GST.pdf](http://gstcouncil.gov.in/sites/default/files/gst-articles/12-05-2021_Cut-in-GST.pdf)

- GST Exemption For Covid Drugs Unsound

**LINK:**  
[http://gstcouncil.gov.in/sites/default/files/gst-articles/11-05-2021\\_GST-Exemption.pdf](http://gstcouncil.gov.in/sites/default/files/gst-articles/11-05-2021_GST-Exemption.pdf)



- Grant IGST exemptions for Covid relief material from abroad: Sisodia to FM

**LINK:**[http://gstcouncil.gov.in/sites/default/files/gst-articles/10-05-2021\\_IGST-exemptions.pdf](http://gstcouncil.gov.in/sites/default/files/gst-articles/10-05-2021_IGST-exemptions.pdf)

- State's financial health improving

**LINK:**  
[http://gstcouncil.gov.in/sites/default/files/gst-articles/07-05-2021\\_financial-health.pdf](http://gstcouncil.gov.in/sites/default/files/gst-articles/07-05-2021_financial-health.pdf)

- Centre to retain GST on concentrators

**LINK:**[http://gstcouncil.gov.in/sites/default/files/gst-articles/07-05-2021\\_GST-on-concentrators.pdf](http://gstcouncil.gov.in/sites/default/files/gst-articles/07-05-2021_GST-on-concentrators.pdf)

- O2 Concentrator Tax a Violation of Right

**LINK:**  
[http://gstcouncil.gov.in/sites/default/files/gst-articles/11-05-2021\\_Concentrator-Tax.pdf](http://gstcouncil.gov.in/sites/default/files/gst-articles/11-05-2021_Concentrator-Tax.pdf)





# CUSTOMS

## CASE LAWS

### 1 SHRI VIKRAM JAIN @ VEERCHAND JAIN 2021 (5) TMI 220 - MADRAS HIGH COURT

By virtue of Circular No.1053/2/2017-CX dated 10.03.2017 no coercive action shall be taken for recovery of any balance of disputed dues and confiscated goods shall not be disposed, once mandatory pre-deposit is made and appeal is pending.

### 2 YSI AUTOMOTIVE INDIA PVT. LTD 2021 (5) TMI 222 - MADRAS HIGH COURT

Non-mention of EPCG number in the Shipping bill is not fatal, and in terms of Sec 149 an opportunity has to be extended to establish the claim with supporting materials.

### 3 KURIAN ABRAHAM PVT LTD 2021-TIOL-1011-HC-MAD-CUS

SAD refund under Notification 102/2007-Cus cannot be denied merely on account of deemed manufacturing activity undertaken before sale of imported goods.

### 4 P MURALI 2021-TIOL-1060-HC-MAD-CUS

The process of investigation of the petitioners be video graphed and the data must be stored till completion of the proceedings, since the need for comprehensive videography and the installation of CCTV cameras in all investigating agencies has been recognized and directions were issued as early as in 2018, and that appears to be a work in progress.





# CUSTOMS

## CASE LAWS

**ERICSSON INDIA GLOBAL SERVICES PVT LTD BEFORE THE DELHI HIGH COURT IN W.P.(C) 13249/2019 & CM APPL. 53883/2019**

Telecom Service Providers are not entitled to SEIS benefit but not input service providers to such telecom service providers and accordingly, the instructions dated 22.5.2019 issued by DGFT is held ultra vires the FTP.

**AADIL MAJEED BANDAY 2021 (5) TMI 282 - CESTAT CHANDIGARH**

Initial burden of reasonable belief that the goods are smuggled goods is on the revenue while invoking Sec 123 especially when the gold is seized from a passenger in a domestic flight.

**SHRI R. RAVICHANDRAN, DIRECTOR, M/S. BLESSINGS CARGO CARE PRIVATE LIMITED 2021 (5) TMI 209 - CESTAT CHENNAI**

Order served on the old address of the importer despite the fact that new address has been communicated to the Department and therefore there is no actual service of the order and the date on which the importer came to know of such order is the relevant date for computing the period of limitation.





## IMPORTANT CUSTOMS NOTIFICATIONS & CIRCULARS

### CUSTOMS NOTIFICATION – TARIFF 01.05.2021 to 15.05.2021

NO	DATE	GIST
30/2021	01.05.2021	IGST on import of Oxygen Concentrators for personal use reduced from 28% to 12% till 30.06.2021.

### AD HOC EXEMPTION ORDER - 01.05.2021 to 15.05.2021

NO	DATE	GIST
04/2021-Customs	03.05.2021	IGST exempted on goods mentioned in Notification Nos. 27 & 28/2021-Cus till 30.06.2021, when imported free of cost for free distribution for COVID relief.

### CIRCULAR/INSTRUCTION - 01.05.2021 to 15.05.2021

NO	DATE	GIST
Instruction No.09/2021	03.05.2021	CBIC instructs field formation to expeditiously clear the goods imported as COVID-19 relief .
Instruction F.No. K-43022/7/2020-SEZ	07.05.2021	Relaxation on compliances to be met by SEZ industry till 30.6.2021.
Circular No.09/2021	08.05.2021	Facilitation measure during lockdown - LUT would be accepted by customs instead of bond till 30.06.2021.





## IMPORTANT CUSTOMS NOTIFICATIONS & CIRCULARS

### ANTI DUMPING DUTY - 01.05.2021 to 15.05.2021

NO	DATE	GIST
29/2021	07.05.2021	Levy of ADD on Seamless tubes/pipes of iron/steel from China vide Notification 07/2017 Cus (ADD) extended till 31.10.2021.

### DGFT NOTIFICATION - 01.05.2021 to 15.05.2021

NO	DATE	GIST
05/2015-2020	10.05.2021	Import of Electronic integrated circuits such as Processors and controllers, memories, amplifiers, etc. and parts falling under 8542 is free subject to compulsory registration under CHIMS.

### DGFT TRADE NOTICE- 01.05.2021 to 15.05.2021

NO	DATE	GIST
03/2021-22	10.05.2021	Application for issuance/amendment/re-validation of export authorization for restricted item to be made online from 17.05.2021.
04/2021-22	10.05.2021	Valid RCMC will not be insisted till 30.09.2021 where it has expired on or before 31.03.2021.





## CENTRAL EXCISE AND SERVICE TAX CASE LAWS

### 1 SEW INFRASTRUCTURE LTD 2021-TIOL-1085-HC- TELANGANA-ST

Income tax refund cannot be adjusted against Service Tax dues. Attachment order quashed and refund ordered.

### 2 AB TOOLS PVT. LTD 2021 (5) TMI 281 - CESTAT CHANDIGARH

Limitation period of one year prescribed under Section 11B(1) of the Central Excise Act, 1944 is not applicable to the refund of cenvat credit reversed under protest at the time of audit.

### 3 HARDCASTLE PETROFER PVT LTD AND 3 ANOTHER 2021 (5) TMI 28 - CESTAT CHANDIGARH

When the adjudicating authorities are having a divergent view, the extended period of limitation cannot be invoked.

### 4 UNLIMITED INNOVATIONS [INDIA] PVT. LTD. 2021 (5) TMI 15 - CESTAT CHENNAI

In case of re-submission of refund claims, the date on which the refund claims has been originally submitted is the relevant date that has to be reckoned for computing the limitation of one year.

### 5 BALLAVPUR PAPER MFG LTD 2021-TIOL-276-CESTAT-KOL

In the absence of issue of Consignment note, transporter cannot be considered as Goods Transport Agency. Bills / invoices are not consignment note as envisaged in rule 4B of ST Rules.





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