



Last fortnight saw some path breaking judgements of various High Courts under GST law, being stayed by the Hon'ble Supreme Court, causing anxiety among the stakeholders.

The Gujarat HC judgment, in the case of Shabnam Petrofils Pvt. Ltd. holding the provisions as to lapsing of credit balance, upon introduction of inverted rate structure refund are bad, has been stayed by the Hon'ble SC.

The Gujarat HC judgement, in the case of AAP and Co, to the effect that GSTR 3 B is not a return and hence ITC pertaining to 2017-18 till the filing of annual return for 2017-18, has also been stayed by the Hon'ble SC.

Notice has been ordered in the SLP filed against the decision of the Odhisa HC in Safari Retreats case, where ITC on construction materials and services has been held to be eligible for a service provider, constructing a building for renting it out.

It is hoped that these path breaking decisions would be upheld by the Hon'ble SC in due course.

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GST CASE LAWS

1 M/s. Tata Projects Limited 2019 (11) TMI 13650

Establishment of an Integrated Cryogenic Engine & Stage Test facility is a 'Works Contract' which is supply of services and hence concessional rate of GST is applicable.



TATA Propels!

2 Ecosan Services Foundation 2019-TIOL-91-AAR-GST

Spreading awareness regarding sanitation is an essential ingredient of preventive Health Care and hence entitled for exemption.



Swachhata ki aur ek kadam!

3 Tamil Nadu Co-Op. Silk Producers Federation Ltd TS-1087-AAR- 2019-NT

TDS provisions not applicable to Co-operative society.



No tedious TDS!

4 Kabeer Reality Private Ltd 2019 (12) TMI 48 – Madhya Pradesh High Court

Once GSTR-1 is filed but GSTR -3B not filed, Department can directly resort to recovery.



Lesson to be learnt!

5 Kay Pan Fragrance Pvt. Ltd. TS- 1082-SC-2019-NT

Supreme Court not happy with the High Court's releasing seized goods by interim order, bypassing the provisions of Section 67 of the Act.



Seizures will never Cease!



6 Switz Foods Pvt Ltd 2019-TIOL-494-AAR-GST

Baked food products containing more than 20% of meat would merit classification under chapter 1601 as preparations of meat rather than preparations of cereals or flour under chapter 19.



7 M/s Nestle India Ltd 2019-TIOL-70-NAA-GST

Nestle found to have not passed on the benefit of GST rate reduction.

Profiteering quantified at about Rs. 90 crores.



Two minutes for Noodles. Too reluctant to pass on GST benefit.

8 Kiran Global Chem Ltd TS-1122-Tribunal-2019-NT

After commencement of CIRP, the corporate debtor should be permitted to pay GST and file GST returns for the post CIRP period. Access to GSTN could not be blocked citing non payment of GST for the pre-CIRP period. IBC prevails over GST Law.



GST Inspector? Please join the queue.

9 M/S. Calicut Land Mark Builders and Developers India (P)

After repeal of the VAT Act, consequent to the introduction of GST, the said VAT Act cannot be amended. Attempt of the Kerala Government to enhance the limitation period from 5 years to 6 years, by amending the VAT Act in 2018, held not permissible.




Posthumous adornment is fine, but no posthumous amendment.





NOTIFICATIONS & CIRCULARS

CENTRAL TAX NOTIFICATIONS– 01.12.2019 to 15.12.2019

NO	DATE	GIST
63-67	13.12.2019	Due dates for filing of GSTR-1, 3B and 7 for taxpayers in UT of J&K and Ladakh further extended.
68	13.12.2019	Notifies the rules for issuing E-Invoicing. Sub-rule (4), (5), (6) are inserted to Rule 48 of CGST Rules.
69	13.12.2019	Ten portals for Issuing E-invoice notified. Which shall come into effect from 01.01.2020.  10 lane highway to ease traffic congestion!
70	13.12.2019	Notifies class of registered persons (whose aggregate turnover exceeds 100 Cr. in a FY) who are mandated to issue E-Invoice. w.e.f. 01.04.2020.
71&72	13.12.2019	Notifies the rules regarding the QR code in Tax Invoice. To be effective from 01.04.2020.

E-GST Hai. But Easy-GST Hai?



CGST CIRCULARS– 01.12.2019 to 15.12.2019

NO	DATE	GIST
127	04.12.2019	Major Confusion averted by withdrawal of Circular No. 107/26/2019-GST Dt. 18.07.2019. As per the original clarification ITeS provided by Indian call centers would be “intermediary services” and hence would not as qualify export of service.



Overwhelming response to Nationwide GST Stakeholder Feedback Diwas held on 07.12.2019 held at about 125 cities across the country where 7500+ trade associations/stakeholders participated in the programme.



GST Chennai North Commissionerate @gstchennaiorth · Dec 7
#GSTReturnsFeedbackDiwas Stakeholder's Feedback Diwas Some Photos of the event in Chennai North Commissionerate on 07.12.2019 @cbic_india



**GST network in local lingo:
GSTN CEO**

GST portal will be made available in many languages to ease all taxpayers to file their returns on their own.

So far, was it only a language problem?



Integration of E-Way bill System of GST with FASTag of NHA through VAHAN database



Link: <http://www.gstcouncil.gov.in/sites/default/files/RFID-EWay-Bill-Note.pdf>



Sushil Modi to head GoM on issues pertaining to IGST.

**Press Release
GST Council
10.12.2019**

Modification in constitution of GOM on IGST

New Delhi: With reference to some news being circulated in a section of social and other media about the change in the constitution of GOM on IGST, it is hereby clarified that subsequent to Union Finance Minister's meeting on 4th Dec 2019 with the Finance Ministers of Punjab, Madhya Pradesh, Rajasthan and Deputy Chief Ministers of Delhi and Puducherry and their request in the aforesaid meeting, a Group of Ministers (GoM) was constituted for discussing issues relating to IGST.

Inadvertently, Union Finance Minister was mentioned as Chairperson of the GoM. As the Union Finance Minister is also the Chairperson of the GST Council, she could not have headed the GoM since the report of the GoM is required to be submitted to her being the Chairperson of the GST Council. In view of this, a modification was made to the constitution of the GoM where Shri Sushil Modi, Deputy CM, Bihar was made Convener of the GoM.

The GOM will deliberate on IGST issues and submits its recommendations to the Union Finance Minister in her capacity of being the Chairperson of GST Council. This explains the reasons for change in the constitution of GOM.



Mother in law cannot be the bride too!

Since GST Tribunals not constituted, the due date for filing of appeal before the GST Tribunal is extended. Removal of Difficulty Order No. 9 Dt. 03.12.2019.



**Whose difficulty is sought to be removed?
Assessees' or Governments'?**

Revenue Secretary's presentation on major initiatives on Taxation.

Link: <http://bit.do/revenue-sec-ppts>

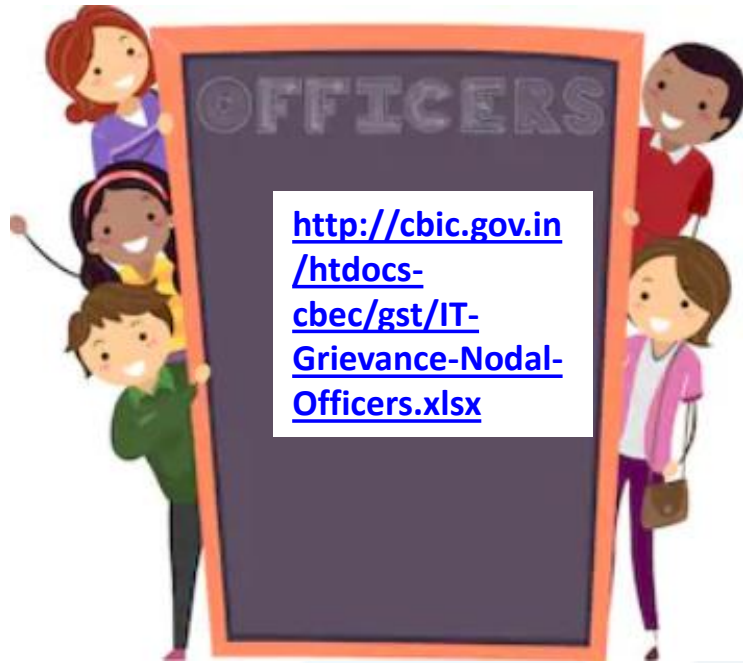




STRAIGHT FROM GST PORTAL



List of Nodal officers for IT Grievance Redressal



Blocking and unblocking of E-way bill generation facility in EWB portal-FAQ

Link:

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





SABKA VISHWAS

Notification No. 6/2019 Dt. 04.12.2019, extends the benefit of the Scheme to various allied enactments.

Circular No. 1074/2019 – CX Dt. 12.12.2019, has been issued clarifying various issues. Click the below link for detailed analysis of the circular.

Link: <https://www.swamyassociates.com/latest-news.htm>

SWAMY ASSOCIATES & SABKA VISHWAS

No. of Declarations Filed	Demand	Payable Under SVLDRS	Already Paid	Balance Payable
548	8,25,48,01,980/-	4,25,02,54,319/-	3,68,47,18,043/-	57,72,05,528/-

M.Karthikeyan Advocate of Swamy Associates raising a point before the Commissioner of GST during Sabka Vishwas Outreach programme held at Chennai recently.





CENTRAL EXCISE AND SERVICE TAX CASE LAWS

1 K Madheswari 2019-TIOL-2766- Madras HC

Property of bonafide purchaser cannot be attached for recovery of the seller's dues.

2 Harsh Constructions Pvt. Ltd 2019-TIOL-3549-CESTAT-MUM

Declaration in ST-3 is sufficient to claim Composition scheme. No separate application is required.

3 M/S HCL Learning Ltd. 2019-TIOL- 3545-CESTAT-ALL

Notice Pay recovery is not liable to service tax. It is nothing but recovery of salary already paid.



Simple solution for an universal problem.

4 M/s. Jayajothi Cements – SC (Represented by Swamy Associates)

Supreme Court dismisses a batch of departmental appeals, ruling out the applicability of Retail Sale Price based valuation, for cement sold to builders, holding them as institutional consumers.

5 M/S Integral Coach Factory 2019-TIOL-3571-CESTAT- MAD

Unjust enrichment is not applicable to Government undertakings.



His Highness can never be unjust!





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WE ARE ALSO FOUND IN

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