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Case laws

Top Picks



- Pre-deposit under Section 35F of Central Excise Act, cannot be made through Electronic Credit Ledger maintained under GST Act - **JOHNSON MATTHEY CHEMICAL INDIA PVT. LTD.- 2022 (9) TMI 44 - CESTAT ALLAHABAD.**
- Detention of goods and imposition of penalty for procedural mistake in the bill to ship to model, which is rectifiable, is not warranted when there is no evasion of duty. Further, the jurisdictional assessing officers alone are empowered to decide the valuation disputes, if any- **MACMET ENGINEERING LIMITED - 2022 (9) TMI 210 - MADRAS HIGH COURT.**

Case laws

GST



- Refund of accumulated input tax credit on account of inverted structure - The Circular dated 06.07.2022, being clarificatory in nature, it would have the effect from the date when the original Circular dated 31.03.2020 came into effect.- **MICRO SYSTEMS AND SERVICES – 2022(9) TMI 420 – TELANGANA HC.**
- Goods cannot be seized for non-filing of part-B of the E-way bill due to technical glitches.- **CITY KART RETAIL PVT. LTD. 2022 (9) TMI 374 – ALLAHABAD HIGH COURT.**

Case laws

GST



- It appears that an order running into 60 pages could not have been passed after receiving the explanation in the afternoon of that day. The explanation given are not adequately answered and hence the case is remanded back to AC (State Tax) Hindupur Circle as it has been passed in gross violation of principles of natural justice.- **SL AP PVT LTD – WP NO. 25419/2022.**
- Unless the taxpayer files the Returns and a debit entry towards tax liability is made in the Electronic Cash ledgers for the tax liability for the relevant tax period, it cannot be considered as tax payment made and hence interest is payable on the cash liability.- **INDIA YAMAHA MOTOR PRIVATE LIMITED-2022 (9) TMI 118 - MADRAS HIGH COURT.**

Customs



1. Delhi High Court holds that the recovery of dues cannot be made, while the appeal of the petitioner is pending for consideration before the Tribunal and directs the Revenue to return the money obtained by encashing Bank Guarantees - **M/s CANDEX FILAMENT PVT LTD VS PRINCIPAL COMMISSIONER OF CUSTOMS - 2022-TIOL-1162-HC-DEL-CUS**

2. Bombay High Court allows the Writ Appeal filed by the revenue and sets aside the order of the Tribunal allowing provisional release of goods for the importer on the grounds that as per Section 110A of the Customs Act, goods can be permitted to be released only in favour of an owner and since the Respondent had failed to prove ownership over the goods in question, the order passed by Tribunal for provisional release of goods is unsustainable.- **COMMISSIONER OF CUSTOMS (IMPORT) , MUMBAI VS DINESH BHABOOTMAL SALECHA- 2022 (9) TMI 447 - BOMBAY HIGH COURT**

Notifications

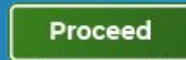
06

GST

Circulars

Sl.No	Circular No. and Date	Gist of changes
1	Circular No.180/12/2022-GST dt.09.09.2022	Guidelines for filing/ revising TRAN-1/TRAN-2 in terms of order dated 22.07.2022 & 02.09.2022 of Hon'ble Supreme Court in the case of Union of India vs. Filco Trade Centre Pvt.Ltd.

Sl.No	Instruction No. and Date	Gist of changes
1	Instruction No. 04/2022-23 GST-Investigation dt.01.09.2022	Guidelines for launching of prosecution under the CGST Act, 2017.



Customs

Circulars

Sl.No	Notification No. and Date	Gist of changes
1	Notification No. 49/2022- Customs dt.08.09.2022	Second Schedule to the Customs Tariff Act amended to prescribe export duty on specified Rice products with effect from 09.09.2022.
2	Notification No. 74/2022- Cus(N.T) dt.09.09.2022	Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022 superseding the existing Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017.



Notifications

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Customs

Circulars

Sl.No	Circular No. and Date	Gist of changes
1	Circular No. 16/2022- Customs dt.29.08.2022	Faceless Assessment – Standard Examination Orders through RMS - Phase 1, Part 1.
2	Circular No. 17/2022- Customs dt.09.09.2022.	Customs procedure for export of cargo in closed containers from ICDs to Bangladesh using Inland Waterways.
3	Circular No. 18/2022- Customs dt.10.09.2022	Clarification on Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022 notified vide Notification 74/2022 dated 9th September, 2022.



Notifications

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Customs

Circulars

Sl.No	Instruction No. and Date	Gist of changes
1	Instruction No. 22/2022-Customs(N.T.) dt.06.09.2022.	Clarification on Instruction No.27/2021-Customs dated 03.12.2021 prescribing new procedure for disposal of seized/ confiscated gold (other than ornament/ jewellery/ articles).
2	Instruction No. 23/2022-Customs(N.T.) dt.06.09.2022	Clarification regarding FSSAI's requirement of AGMARK certification in case of imported food products.



Notifications

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DGFT

Circulars

Sl.No	Trade No. and Date	Gist of changes
1	Trade Notice No. 16/2022-23 dt.06.09.2022	Uploading of e-BRC for shipping bills on which RoSCTL scrip has been availed from DGFT RAs extended upto 30.09.2022.





cookies

The changes notified in Table 4 of Form GSTR-3B vide Notification No. 14/22 CT dt.05.07.2022 have been enabled in the GST Portal from 01.09.2022.

GoM constituted for deciding GST rate on games is at the crossroads. Seeks legal opinion to distinguish between games of chance and games of skill. – *Any bet whether it's a Chance or Skill?*

Madras HC acquits man who mistook heroin for wheat flour, eight years after the case was detected.



cookies

Tata Play (Tata Sky), has been found guilty by NAA of allegedly profiteering Rs 450 crore by not passing on input tax credit (ITC) benefits to its subscribers. – *Serial Offender?*

E-Way Bill for Gold is in the offing - *Mackenna may need a consultant!*

New Foreign Trade Policy likely to come up with riders on incentives for Export of Services.

Before parting...



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