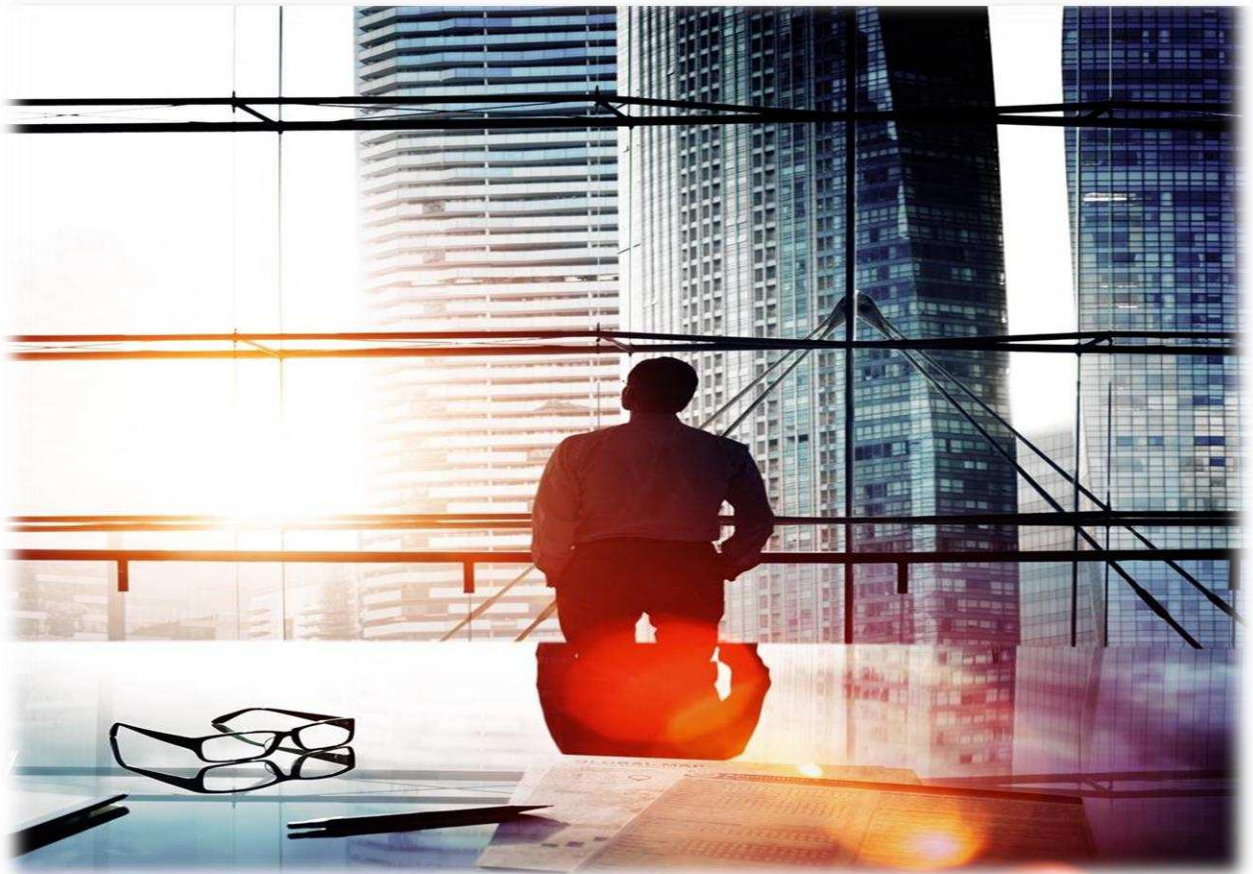


DA TAX UPDATE - INDIRECT TAX

An e-Tax update from **Darda Advisors LLP**

INDIRECT TAX FORTNIGHTLY DECEMBER 2020 UPDATE

Issue: 08



**M/s Hardcastle
Restaurants Pvt Ltd
[2020-TIOL-79-NAA-
GST]**

Not passing tax reduction in absence of methodology in the law is untenable and quashed by National Anti Profiteering Authority (NAA)

**M/s George Clinical
India Pvt Ltd [2020-
TIOL-2067-HC-KAR-
GST]**

Since the appellate tribunal is not constituted, no appeal cannot be filed

**M/s Supreme Motors
Pvt Ltd. [2020-TIOL-
2123-HC-DEL-ST]**

Designated Committee is

not at fault since the applicant's bank erred the payment under SVLDRS,2019

**Sahibabad Printers
[2020-TIOL-2164-HC-
ALL-GST]**

If SCN falls short of all the known principles of natural justice then no prudent man can give the reply to the kind of SCN which was served

**Notification 91/2020-
CT dated 14
December 2020**

Due dates for compliances and actions in respect of anti-profiteering measures under GST is extended till 31 March 2021

**M/s Exim
Incorporation [2020-
TIOL-2124-HC-MUM-
CUS]**

First there has to be seizure of the goods, only thereafter the goods can be detained

**Sourav Ganguly
[2020-TIOL-1687-
CESTAT-KOL]**

Demand could not have been confirmed under Business Auxiliary Service in the absence of any charge relating to this aspect in the SCN for Anchoring TV show/Fees for writing articles

**M/s Global Ace
Shipping Lines Inc
[2020-TIOL-2130-HC-
MUM-CUS]**

Fact that vessel is engaged in repeated offence would not come in the way of exercise of power u/s 110-A of the Customs Act, 1962. An evasive denial is no denial in the eye of law; it amounts to admission

**M/s Chandan Steel
Ltd [2020-TIOL-1679-
CESTAT-MUM]**

Confiscation of imported goods is unwarranted where no evidence exists to show that such goods were used for purposes other than for which they were imported or mis-declaration

**M/s Nadiadwala
Grandson Finvest Pvt
Ltd [2020-TIOL-1675-
CESTAT-MUM]**

Report of CAG cannot be legally recognized as having any evidentiary value for deciding an appeal against an assessee

**M/s Lotus Beauty
Care Products Pvt Ltd
[2020-TIOL-1664-
CESTAT-MUM]**

Confusion between numbers corresponding to claimed entry & eligible entry in respect of imported goods, cannot be construed as mis-declaration

**Circular No. 53/2020
dated 8 December
2020-Cus**

If the originating criteria of the goods is Wholly obtained, the Certificate of Origin issued in terms of Duty Free Tariff Preference Scheme for Least Developed Countries with third party commercial invoices may be accepted

**ECA Circular No.
36/2015-20 dated 7
December 2020**

No permission from Headquarters is required by RA for handing over the documents as asked by investigating agencies such as CBI, ED, DRI etc.,

About Darda Advisors LLP

At Darda Advisors LLP, we are dedicated to provide curated and client specific solutions through well-thought strategies in addition to helping them solve complex problems pertaining to tax and regulatory matters. Founded in 2019, by a crew of experts all of whom are former Big Four's professionals with extensive consulting experience in the field. We offer a wide range of services and cater clients spread across the globe. Our approach is to bring together global standards and practices, that are developed and customized to meet our client's needs by collaborating international business practices with India's market knowledge, laws, regulations and practices.

- Goods and Service Tax (GST) Services
- Other Indirect Tax Services
- SEZ/EOU set up and Compliance
- Foreign Trade Policy (FTP) Assistance
- Company Secretarial Services
- Due Diligence
- Incentives (Central and State) Assistance
- Valuation Services
- Virtual Tax Head Services
- Corporate Tax and International Tax Services
- Certification and Attestation

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Ping 'Hi' for regular updates on **+91 99529 26239**

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