

DA TAX UPDATE INDIRECT TAX

An E-Tax update from
Darda Advisors LLP

Fortnightly update- March 2021

Issue -16

Goods and Service Tax

Customs and Others

Goods and Service Tax

BA Continuum India Pvt Ltd [2021-TIOL-567-HC-MUM-GST]

When law requires that no application for refund shall be rejected without giving an opportunity of being heard, same cannot be substituted by telephonic conversations and exchange of e-mails

Western Enterprises [2021-TIOL-556-HC-AHM-GST]

Respondent has not given effect to the order only because of his misconception of law between bond and bank guarantee

Vehicle Factory Jabalpur [2021-TIOL-539-HC-MP-GST]

Apprehending that appellate authority may insist on pre-deposit, writ filed - Petitioner to file appeal and appellate

authority to decide without pre-deposit.

Deepak Print [2021-TIOL-591-HC-AHM-GST]

Rectification of form GSTR-3B allowed - Only on account of the technicalities raised by the respondents, the writ applicant shall not be saddled with the liability of payment of late fees.

Syed Jafar Abbas [2021-TIOL-543-HC-AHM-GST]

The assessee had no opportunity to present his case, before the order of cancellation of registration came to be passed - Hence the order cancelling the registration is quashed & set aside

Goods and Service Tax

Notification No. 05/2021 – Central Tax dated 8 March 2021

To implement e-invoicing for the taxpayers having aggregate turnover exceeding Rs. 50 Cr from 1 April 2021

Circular No. 147/03//2021- GST dated 12 March 2021

CBIC has issued various clarifications regarding refund of deemed export supply by recipient, extension of relaxation for filing refund claim in cases where zero-rated supplies has been wrongly declared in Table 3.1(a) and the manner of calculation of Adjusted Total Turnover under rule 89(4) of CGST Rules, 2017

Customs & Others

Canon India Pvt Ltd [2021-TIOL-123-SC-CUS-LB]

If Parliament intended that any proper officer could have exercised power u/s 28(4), it could have used the word 'any' - proceeding initiated by ADG, DRI by issuing SCNs are invalid

Eminence Container Lines And Another [2021-TIOL-536-HC-MUM-ST]

What is of essence under the SVLDRS is an admission of tax dues by the declarant before the cut-off date which need not be of the exact same figure upon determination by authorities post 30 June 2019

Avs Tech Building Solution India Pvt Ltd [2021-TIOL-537-HC-MAD-VAT]

CST Act - Benefit of concessional rate is not limited to only sellers but also available to dealers who

purchase High Speed Diesel from neighboring States by way of inter-state sales as per CST Act

Atlantic Shipping Pvt Ltd [2021-TIOL-582-HC-MUM-CUS]

Policy Circulars insofar as they seek to add and amend the provisions of FTP by inserting additional conditions to curtail rights/benefits claimed by petitioner as service provider are ultra vires the FTP

Iocee Exports Ltd [2021-TIOL-558-HC-MAD-CUS]

SION cannot be the sole basis for giving a cause of action for issuing SCN for determination of the wastage when there is no allegation of diversion made

Customs & Others

Instruction No.04/2021- Customs dated 17 March 2021 **Public Notice 43/2015-20 Dated 17 March 2021**

Show Cause Notice (SCN) dated 19 March 2019 issued by DRI against Sh. Anil Aggarwal and 11 others – Directions to keep SCN pending

The last date for applying for Rebate of State Levies (RoSL) claim under a scrip mechanism for Shipping bills prior to 1 October 2017 is notified

Instruction No.03/2021- Customs dated 10 March 2021

CBIC has issued instruction for testing of imported food products at FSSAI notified laboratories based on modification of FSSAI order

Public Notice 42/2015-20 Dated 17 March 2021

An agency has been listed under Appendix 2E of FTP for issuing Certificate of Origin (Non - Preferential)

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