

DA TAX UPDATE INDIRECT TAX

An E-Tax update from
Darda Advisors LLP

Fortnightly update - April 2021

Issue -19

Goods and Service Tax

Customs and Others

Goods and Service Tax

Union Of India & Anr Vs. The Quarry Owners Association & Ors [2021-TIOL-166-SC-GST]

Whether Explanation (a) of Rule 89(5) of CGST Rules is contrary to the provisions of section 54(3) of the CGST Act - contrary views by High Courts - SLPs listed on 28 April 2021

New Tirupur Area Development Corporation Ltd [2021-TIOL-116-AAR-GST]

Cheque Bouncing Charges being charges received for 'Agreeing to tolerate an act' classifiable under SAC 999794 is taxable @18% as per Sl.No . 35 of Notification No. 11/2017- C.T.(Rate): AAR

M/s Shri Nandhi Dhall Mills India Pvt Ltd [2021-TIOL-539-HC-MP-GST]

Merely because an assessee has, under the stress of investigation, signed a statement admitting tax liability and has also made a few payments as per the statement, cannot lead to self-assessment or self-ascertainment under section 74(5) of CGST Act

M/s Ahmedabad Municipal Transport Service [2021-TIOL-117-AAR-GST]

Service recipients of AMTS are required to pay GST under reverse charge mechanism on advertisement service - AMTS is required to be registered as a deductor under GST as per the provision of Section 24 of the CGST Act: AAR

Goods and Service Tax

M/s Aristo Bullion Pvt Ltd
[2021-TIOL-118-AAR-GST]

Applicant cannot use the ITC balance available in the Electronic Credit Ledger legitimately earned on the inputs/raw materials/inward supplies (meant for outward supply of Bullions) towards the GST liability on 'Castor Oil Seed' which were procured from agriculturists and subsequently meant for onward supply

Customs & Others

Oriental Carbon And Chemicals Ltd [2021-TIOL-786-HC-AHM-CUS]

It would be extremely unfair and unjust not to extend the benefits of MEIS to the writ applicant on the ground that it had exported goods from a non-EDI port

M/S Sapphire Enterprises [2021-TIOL-777-HC-KAR-VAT]

Levy of penalty is not automatic, but is discretionary in nature.

M/s Tallam Apparels [2021-TIOL-779-HC-KAR-VAT]

The burden rests with an assessee to establish the genuineness of a transaction when claiming ITC & such ITC cannot be denied where the assessee discharge such onus

M/s Suresh Industries [2021-TIOL-840-HC-MAD-VAT]

Bill of Entry cannot be regarded as title to the goods as per provisions of the Customs Act. But bill of lading can be as it contains the name of the ultimate buyer

M/s SRF Ltd [2021-TIOL-869-HC-MAD-CX]

Subsequent issuance of credit note is of little avail as the incidence of excise duty is deemed to have been passed on by the assessee to its buyer - Refund claim rightly rejected

M/s P S Zahoor Ahmed And Company [2021-TIOL-852-HC-MAD-VAT]

Assessment orders are unsustainable, where the Department is unable to conclusively establish that they had been served upon the assessee at its correct address

Customs & Others

Notification No. 26/2021 – Customs dated 8 April 2021

Notification issued to amend customs notifications to make changes consequential to enactment of Finance Act, 2021

Notification No. 44/2021- Customs (N.T.) dated 15 April 2021

Notification issued to further extend the date of Sea Cargo Manifest and Transhipment Regulations 2018

Public Notice 53/2015-20 dated 9 April 2021

Public notice has been issued to relax the late cut provisions of MEIS applications for FY 2019-20

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