

DA TAX UPDATE INDIRECT TAX

An E-Tax update from
Darda Advisors LLP

Fortnightly update - May 2021

Issue -20

Goods and Service Tax

Customs and Others

Goods and Service Tax

**Hazrath Valiyaparambil
Azeez Vs AAR Kerala
[2021 127-taxmann.com
184]**

Catering services to students of ITI under State Government scheme is eligible for exemption under serial no 66 of notification no 12/2017.

**Unique Aqua Systems Vs
AAR Tamil Nadu [2021
127 Taxmann.com 163]**

Supplying service of RO plant and operation and management to corporation ,not a pure service, thus not eligible for exemption under notification no 12/2017- Central Tax dated 28 June 2017.

**Amit Kumar Shukla vs
Union of India and Ors
[2021-TIOL-1067-HC-
MUM-GST]**

Petition for bail is rejected as applicant has fraudulently availed ITC only on the basis of mere documents without receipt of any goods

**M/s Chennai Metro Rail
Ltd Vs AAAR Tamil
Nadu [2021-TIOL-16-
AAAR-GST]**

Agreeing to grant rights for shared access of the pathway is an "act of agreeing to tolerate an act" and is classifiable under SAC 999794' and is taxable to 9% each as per SI.No.35 of Notification 11/2017 CT(Rate) dated 28 June 2017

Goods and Service Tax

Sri Puttahalagaiah Gh Vs AAR Karnataka [2021- TIOL-132-AAR-GST]

Pure service of renting of building to Backward Classes Welfare Department, Government of Karnataka for the purpose of an activity in relation to a function entrusted to a Panchayat under article 243G of the Constitution – Exempted

M/s Hadi Power Systems Vs AAR Karnataka [2021-TIOL- 133-AAR-GST]

The composite supplies of services not covered under entry no. 3(iii) or 3(vi) or 3(ix) of the Notification No. 11/2017-Central Tax (Rate) dated 28 June 2017 as amended would be taxable @ 9%.

M/s Analytica Chemie Inc. vs AAR Karnataka [2021-TIOL-134-AAR- GST]

Import or supply of prepared Laboratory Reagents/ Pharmaceuticals Reference Standards taxable at 12% under Entry No. 80 of Schedule-II to Notification No.1/2017 Integrated Tax (Rate), dated 28 June, 2017 .

Customs & Others

**Aadil Majeed Bandy vs
CESTAT Chandigarh
[2021-TIOL-272-
CESTAT-CHD]**

It is on the revenue to establish initial burden of Smuggled goods which is borne to contravention of section 123 of Customs Act, 1962

**Dish TV India Ltd Vs
Mchinsey Knowledge
Centre India Pvt Ltd
[2021-TIOL-184-SC-CUS-
LB]**

The deposit of 7.5% or 10% (as the case may be) of the duty assessed is a mandate given in statue- Thus, there is no further waiver of the amount, which is required to be deposited

**Kaamdaa Impex vs
Commissioner of Customs
[W.P. No. 24269 of 2019]**

The period of furnishing the documents seized by DRI shall stand excluded for filing and processing the refund claims under Notification No.102/2007-Cus dated 14 September 2007 as amended by Notification No.93/2008-Cus dated 01 August 2008

**Circular No 09/2021-
Customs dated 8 May
2021**

Letter of Undertaking would be accepted by customs instead of bond till 30 June 21.

Customs & Others

**Instruction No 10/2021-
Customs dated 13 May
2021**

Implementation of Special Drive (Refund & Drawback Disposal Drive) from 15 May 2021 to 31 May 2021 for disposal of all pending claims as on 14 May 2021

**Notification No. 05/2015-
2020 dated 10 May 2021**

Import of Electronic Integrated circuits such as processors, controllers, memories , Amplifiers and parts falling under the HS code of 8542 would be free subject to compulsory registration under CHIMS.-the facility of online Registration for CHIMS will be available with effect from 01 August 2021.

**Trade Notice No 03/2021-
22-DGFT**

Application for issuance/ amendment/re-validation of export authorization for restricted item to be made online from 17 May 21

**Trade Notice No.04/2021-
2022**

Valid RCMC will not be insisted till 30 September 21, incase RCMC has expired on or before 31 March 21

Darda Advisors LLP offers a wide range of services in the tax and regulatory space to clients in India with professionals having extensive consulting experience. Our approach is to provide customized and client-specific services. We provide well-thought-out strategies and solutions to complex problems in tax and regulatory matters. Our service offerings are:

Invest India Services

- Invest India Study
- Inception And Incorporation Relate
- Incentives, Subsidies and Grant Service
- Start-Up India and MSME Services



Indirect Tax Services

- GST Services
- Representation and Litigation Support
- Corporate Training
- SEZ/EOU/STP Services
- Customs and International Trade
- GCC VAT

Other Services

- Corporate Secretarial Services
- Corporate & International Tax Services
- Certification & Attestation Services
- Financial Advisory Services
- Accounting Advisory Services
- RBI Services



www.dardaadvisors.com



da@dardaadvisors.com

Our Locations

Hyderabad

6-3-1086, 5th Floor, Vista Grand Towers, Raj Bhavan Road, Somajiguda, Hyderabad - 500082, TS

Chennai

13, T.K. Mudali Street, Choolai, Chennai - 600112, Tamil Nadu

Delhi-NCR

N 93, Ground floor, Mayfield garden, Sector 51, Gurgaon, Haryana - 122018

Bhilwara

Moti Chambers, 62&63, Sancheti Colony, Pur Road. Bhilwara - 311001, Rajasthan

Disclaimer:

For private circulation and internal use only. The information contained herein is of general nature and not intended to address the circumstances of the particular individual or entity. The information in this document has been obtained or derived from sources believed by Darda Advisors LLP (DA) to be reliable but DA does not represent that this information is accurate or complete. Readers of this publication are advised to seek their own professional advice before taking any course of action or decision, for which they are entirely responsible, based on the contents of this publication. DA neither accepts nor assumes any responsibility or liability to any reader of this publication in respect of the information contained within it or for any decision's readers may take or decide not to or fail to take.