

DA TAX UPDATE INDIRECT TAX

An E-Tax update from
Darda Advisors LLP

Fortnightly update - July 2021

Issue -22

Goods and Service Tax

Customs and Others

Goods and Service Tax

M/s Wipro Enterprises Pvt Ltd [2021-TIOL-19-AAAR-GST]

Hand Sanitizer can not be considered as a medicament, as it does not prevent any disease nor develops any immunity against a disease. It is classified as a disinfectant, classified under Chapter 3808 and leviable to 18% GST: AAAR

Greenwood Owners Association And Others [2021-TIOL-1505-HC-MAD-GST]

In accordance with the plain reading of the law exempting maintenance charges from members of RWAs, the charges “upto” INR 7500 are exempt and only the amount above 7500 is leviable to GST: HC

M/s Aadhya Gold Private Limited [2021 (7) TMI 548]

Purchase/Sale of second hand jewellery is taxable as per Section 32(5) of CGST Rules, 2017. In case of sale of second jewellery without any modification, GST is leviable on the differential amount of sale and purchase: AAR

M/s F1 Auto Components Pvt Ltd [2021-TIOL-1509-HC-MAD-GST]

Provisions of Section 42 of CGST Act,2017 can only be invoked in a situation where the mismatch is on account of the error in the database of the revenue or a mistake that has been occasioned at the end of the revenue - In a case where the claim of ITC by an assessee is erroneous. As far as the levy of interest on belated cash remittance is concerned, it is compensatory and mandatory: HC

Goods and Service Tax

**M/s NCR Corporation
India Pvt Ltd [2021-
TIOL-1413-HC-MAD-
GST]**

Writ Petition bypassing the course of judicial action/review can not be allowed, without exhausting the remedies available at earlier stages: HC

**M/s Teretex Trading Pvt
Ltd [2021-TIOL-154-
AAR-GST]**

Services by way of arranging sales of goods for overseas suppliers is not export of services, but such an entity shall be treated as “intermediary” service provider: AAR

Customs & Others

M/s ICICI Econet Internet And Technology Fund [2021-TIOL-359- CESTAT-BANG]

Payment of tax by one entity and availment of CENVAT credit by another is not a criteria to determine the exigibility of a particular service rendered. Also, Information being in public domain is not of any consequence - It should be made available to the authorities concerned who need to take a decision: CESTAT

M/s PVR Ltd [2021-TIOL- 368-CESTAT-DEL]

Service tax under the category of OIDAR cannot be levied upon a user merely because he receives a code for getting printout of the ticket from cinema hall : CESTAT

Public Notice No 12/2015- 2020 Dated 12 July 2021 - DGFT

In order to reduce compliance furnishing of quarterly return /details of exports of different commodities to concerned registering authority has been discontinued, revising format of ANF-2C

Public Notice No 14/2015- 2020 Dated 13 July 2021 – DGFT

Time limit for filing refund claims under TMA scheme for the quarter ending 31 March 2020 and 30 June 2020 is extended till 30 September 2021

RoSCTL extended till 31 March 2024 at existing rates

Government approves continuation of Rebate of State and Central taxes and Levies (RoSCTL) on Export of Apparel/ Garments and Made-ups

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