

DA TAX UPDATE INDIRECT TAX

An E-Tax update from
Darda Advisors LLP

Fortnightly update - March 2022

Issue -35

Goods and Service Tax

Customs and Others

Goods and Service Tax

Sri. Nagappan Moothan Thulaseedharan, M/S. N.V. Chips [2022 (3) TMI 679]

The Jackfruit Chips, salted and masala chips of Potato and Tapioca are classifiable under Customs Tariff Heading 2008.19.40 and is liable to GST at the rate of 12% as per Entry at SI No. 40 of Schedule II of Notification No. 01/2017 Central Tax (Rate) dated 28.06.2017.

The Union Of India, DGGI [2022 (3) TMI 625]

The amount which has been collected from Company during investigation is in violation of Article 265 and 300-A of the Constitution. Therefore, the contention of the Department that amount under deposit be made subject to the outcome of the pending investigation can not be accepted. The Department is, therefore, liable to refund the amount to the company.

Gamma Gaana Limited Versus Union Of India [2022 (3) TMI 578]

It is found that the refund application of the petitioner could not have been rejected by the respondent no.4 merely on the ground of delay, ignoring the order of Hon'ble Supreme Court in its order dated 10.01.2022.

In Re: M/S. Teamlease Education Foundation [2022 (3) TMI 574]

In the instant case, the applicant has not furnished any information with regard to procurement of supplies from the third party i.e. trainees. Thus the applicant is not fulfilling the required condition - the applicant does not qualify to be a pure agent and hence the GST is chargeable on the entire transaction value.

Goods and Service Tax

M/S. Ganges International Private Ltd. [2022 (3) TMI 544]

In case of transition from erstwhile laws to GST, where section 140(1) is not applicable, refund of CENVAT credit can be claimed under section 142(3) as per CGST Act, 2017.

Notification No. 02/2022-Central Tax

Additional powers have been vested with Additional Commissioner or Joint Commissioner of Central Tax for passing an order or decision in respect of notices issued by the officers of Directorate General of Goods and Services Tax Intelligence

Customs & Others

**Deepak Kishanchand
Sajnani Versus
Commissioner Of Customs
[2022 (3) TMI 336]**

It is clarified that if the respondent-adjudicating authority wants to rely on the statements of the witnesses in question, in that event he will have to afford an opportunity to the petitioner to cross-examine those witnesses.

**Mco Hospital Aids Pvt Ltd
Versus Commissioner Of
Central Excise [2022 (3)
TMI 335]**

The appellant themselves has lodged a protest during the pendency of the appeal which is also taken on record - No such protest was lodged by the appellant before to the said period. Therefore, as it is a fact on record that no evidence is available with regard to protest made by the appellant, therefore, the refund claim has been rightly rejected by the authorities.

**M/S. Tata Steel Limited
Versus Commissioner Of
Customs [2022 (3) TMI
334]**

It is held that the show cause notices issued by the Additional Director General, DRI, are without jurisdiction and therefore all proceedings undertaken by the Department on the basis of or pursuant to the said show cause notices are without jurisdiction.

Import and Export data

Imports of February 2022 at \$ 69.35 B

Exports of February 2022 at \$ 57.03 B

		February 2022 (USD Billion)	February 2021 (USD Billion)
Merchandise	Exports	34.57	27.63
	Imports	55.45	40.75
	Trade Balance	-20.88	-13.12
Services*	Exports	22.46	17.84
	Imports	13.91	10.38
	Net of Services	8.56	7.46
Overall Trade (Merchandise+ Services)*	Exports	57.03	45.48
	Imports	69.35	51.13
	Trade Balance	-12.32	-5.65

Source : PIB

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