



Seems like we have learnt to live with Corona. With more and more hearings happening through video conferencing, it is life as usual for practitioners of taxation. Such virtual hearings may soon turn out to be a norm, rather than exception. But the debate continues whether such virtual hearings are a boon or bane.

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GST CASE LAWS

1 M/S. PENNA CEMENT INDUSTRIES LIMITED 2020-TIOL-112-AAR-GST

EX-factory supply is liable to IGST if it involves further movement of goods to another State by the Buyer.

2 M/S. ID FRESH FOOD (INDIA) PVT. LTD – 2020-TIOL-114-AAR

Frozen and preserved Paratha is not Khakhra, Chapatti or Roti, as they need to be heated before consumption. So, 5 % rate not applicable.



But Chapatti and Roti can be eaten without heating?

3 SKH SHEET METALS COMPONENTS Del H.C W.P.(C) 13151/2019

Transitional credit can be availed till 30.06.2020 in spite of retrospective amendment to Section 140 of the CGST Act, 2017.

Govt.



Courts.





NOTIFICATIONS & CIRCULARS

CENTRAL TAX NOTIFICATIONS - 01.06.2020 to 15.06.2020

NO	DATE	GIST
44	08-06-2020	<p>Nil return - GSTR-3B can be filed through SMS. Rule 67 A of CGST Rules, 2017 notified to take effect from 08.06.2020.</p> <p>SMS needs to be sent to 14409 NIL<space>3B<space>GSTIN<space><Return Period> i.e. NIL 3B GSTIN 062020</p>
45	09-06-2020	<p>Special procedures prescribed under Notification 10/2020 Central Tax Dt. 21.03.2020 due to merger of erstwhile Union Territories of Daman and Diu & Dadar and Nagar Haveli shall be valid upto 31st July 2020. (Extended from 31.05.2020)</p>
46	09-06-2020	<p>Extension to pass refund order in terms of Sec 54(7). Wherever the time limit for issuance of order under section 54(7) falls during 20.03.2020 to 29.06.2020, the said time limit to issue the order is extended to 15 days after the receipt of reply or 30.06.2020 whichever is later.</p>
47	09-06-2020	<p>The validity period of e-way bill generated on or before 24.03.2020 and expiring on or after 20.03.2020 has been extended upto 30.06.2020.</p>





NOTIFICATIONS & CIRCULARS

CGST CIRCULARS- 01.06.2020 to 15.06.2020

NO	DATE	GIST
139	10-06-2020	Refund of ITC availed on the invoices / documents relating to imports, ISD invoices and the inward supplies liable to Reverse Charge (RCM supplies) shall not be restricted based on circular no. 135/20 dt. 31 st March 2020 requiring that ITC can be granted only on those reflecting in GSTR-2A.
140	10-06-2020	Clarification in respect of GST applicability on Remuneration paid to the Directors.



Recommendations of 40th GST Council Meeting

1. Reduction in late fee for GSTR-3B returns pertaining to July 2017 to January 2020, if filed between 1.07. 2020 to 20.09.2020.

Nil Return – No late fee,

If tax liability - Maximum Rs. 500/- per return.

2. Taxpayers having aggregate turnover upto Rs. 5 crore, waiver of late fees and interest if the returns in FORM GSTR-3B for the period of May, June and July, 2020 are furnished by September, 2020 (staggered dates to be notified).

3. One time extension in period for seeking revocation of cancellation of registration upto 30.09.2020, in all cases where registrations have been cancelled till 12.06.2020.





CBIC @cbic_india · 22h

Chairman CBIC Sh. M Ajit Kumar & Board Members inaugurated eOffice Application for all CBIC formations across India through VideoConference with a vision of Paperless, Contactless and Faceless office to scale up transparency, efficiency & accountability ensuring #SocialDistancing



Ministry of Finance and 9 others

CBIC to begin faceless assessment by 31st December 2020

CBIC has conducted pilot runs of system at customs station at Delhi, Chennai, Bengaluru, Gujarat & Vizag.





CUSTOMS

CASE LAWS

1 M D OVERSEAS LTD 2020-TIOL-988-HC-DEL-CUS

Substantial condition prescribed under the public notice No.35/2015-2020 dated 26th September, 2019 is beyond the power, jurisdiction and authority of DGFT and therefore quashed.

2 M/s QATAR AIRWAYS 2020-TIOL-987-HC-MAD-CUS

Delay in processing transshipment application due to arrest of Customs officers should not be at the cost of the petitioner.

3 M/s JET UNIPEX 2020-TIOL-1007-HC-MAD-CUS

Confirmation of demand solely based on statements recorded u/s 108 would require cross-examination.

4 In/ Re. M/s GIMPEX LTD, 2020-TIOL-1001-HC-KAR-CUS

Provisions of Section 27 do not contemplate returning of refund claims and hence interest on such refund claim is payable from date of filing refund application.

5 M/s EPSON INDIA PVT LTD 2020-TIOL-844-CESTAT-BANG

Reliance placed on the users' guide for each of the models pertaining to trade parlance cannot guide classifications. The General Rules of Interpretative Rules would apply.





IMPORTANT CUSTOMS NOTIFICATIONS & CIRCULARS

CUSTOMS CIRCULARS & INSTRUCTIONS- 01.06.2020 to 15.06.2020

NO	DATE	GIST
08	01-06-2020	24x7 clearance has been extended upto 30/06/2020
27	02-06-2020	Validity of AEO certificates has been extended upto 30/06/2020.

ANTI-DUMPING NOTIFICATIONS - 01.06.2020 to 15.06.2020

NO	DATE	GIST
11	03-06-2020	Seeks to amend No.28/2015-Customs (ADD), dated the 5th June, 2015 so as to extend anti-dumping duty on Hot Rolled Flat Products of Stainless Steel of ASTM Grade 304 with all its variants as per the detailed description hereunder' originating in or exported from People's Republic of China, Malaysia and the Republic of Korea.

DGFT NOTIFICATIONS - 01.06.2020 to 15.06.2020

NO	DATE	GIST
08	01-06-2020	Amendment in Export Policy of Alcohol based Hand Sanitizers.
09	10-06-2020	Amendment in Export Policy of Diagnostic Kits/Laboratory Reagents/Diagnostic Apparatus





CENTRAL EXCISE AND SERVICE TAX CASE LAWS

1 M/s South Indian Bank 2020-TIOL-861-CESTAT-BANG-LB

CESTAT LB holds that Banks are entitled to avail Cenvat credit in respect of Deposit Insurance Guarantee services received by them.

2 In Re. Assam Cricket 2020-TIOL-985-HC-GUW-ST

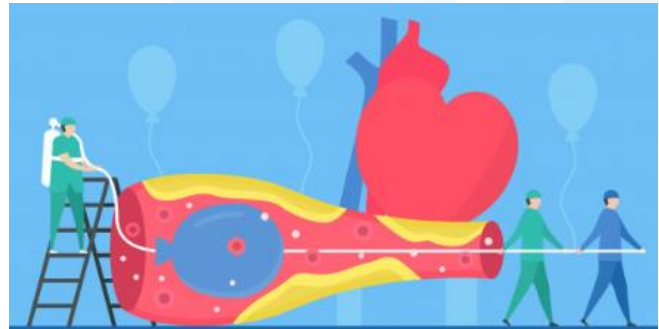
High Court sets aside the rejection of Sabka Vishwas declaration on the ground that penalty amount is wrongly mentioned as zero, whereas there is a penalty of more than Rs. 11 Crores. By not showing the penalty, the assessee is not claiming any undue benefit as all penalties are waived under the scheme.

3 M/s. United Telecoms Ltd 2020-TIOL-811-CESTAT-BANG

Assisting the statutory function of issue of Licences by the Road Transport Authorities would not amount to Business Auxiliary Service.

4 MIOT Hospitals Ltd W.P.No.2982 of 2012

Fixing of Stents, valves, etc. for the inpatient is Works Contract and liable to VAT.





FROM OUR KNOWLEDGE HOUSE

Link to important Webinars conducted by Madras Tax Bar during this fortnight

VIDEO LINK	
'Gruhapravesam - A Good Simple Tax Drama' by G.Natarajan, Advocate and team	https://youtu.be/dQrYUyzRSxs
Webinar on GST Returns, Session headed by Adv. Joseph Prabhakar and presented by Adv. M. Nitin Chopra	https://youtu.be/oUYYXNJLHQ4





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