



With festival season kicking up, seems the future looks more positive. With normalcy returning slowly there is more to look forward. The Gujarat High Court judgement on allowing inverted rate structure refund even for input services was the talk of the town last fortnight. It remains to be seen whether the Govt. is going to accept the judgement or strike back with retrospective amendments.

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GST CASE LAWS

1 Masterminds 2020-TIOL-178-AAR

Private CA / ICWA Coaching institutes are liable to pay GST and not entitled for exemption as educational institutions.



Pay GST. File return. Learn GST the practical way and then teach it!

2 Methodex Systems Private Limited 2020-VIL-221-AAR

Supply, installation and fixing of customized furniture to Govt. office is a composite supply, where principal supply is supply of furniture.



Hope it is also a comfortable supply.

3 Pulluri Mining 2020-VIL-198-AAR

HSD Oil is supplied by the Customer, for carrying out mining operations. Value of HSD Oil to be included in the value of supply of mining services. Value of supply includes any amount the supplier is liable to incur, but incurred by the recipient.



But, the supplier is never liable to incur cost towards HSD, as the contract is specific that the same shall be supplied by the customer.

4 Shilpa Medicare Ltd 2020-TIOL-187-AAR-GST

Transfer of business as "going concern" is a supply of service and exempted from GST.



Since the going is smooth, no concern at all.





GST CASE LAWS

5 Sundharams Pvt Ltd 2020-TIOL-204-AAR-GST

Paver blocks laid on land becomes immovable and hence not entitled for ITC.



6 Zigma Global Environ Solutions Private Limited 2020-TIOL-191-AAR-GST

Tirupati Smart City Corporation is a "Government authority" and the municipal solid waste collection and disposal services provided to them is exempted from GST under S.No.3 of Notification 12/2017.



Pure services are exempt under this entry and there is no doubt that it is a "pure" service.



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7 VKC Footsteps India Pvt. Ltd. 2020-TIOL-1273-HC-AHM-GST

Gujarat HC strikes down the retrospective amendment in Rule 89 (5) restricting inverted rate structure refund only to inputs and holds the same is entitled for input service also.

8 Material Recycling Association of India 2020-TIOL-1274-HC-AHM-GST

Gujarat HC upholds the levy of GST on India based "intermediaries" who promote the business of their foreign clients, in India and receive commission in forex.



Albeit they earn small forex, their activity leads to huge outflow of forex on imports.



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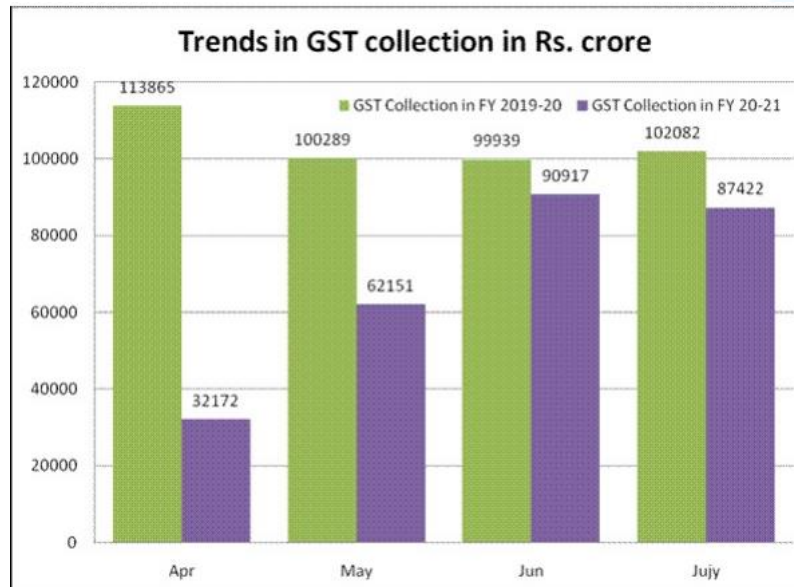
NOTIFICATIONS & CIRCULARS

CENTRAL TAX NOTIFICATIONS - 16.07.2020 to 31.07.2020

NO	DATE	GIST
60	30.07.2020	Revised Format/Schema for E-Invoice Form GST INV-01, notified
61	30.07.2020	Threshold limit for E-invoice increased from Rs.100 crores to Rs.500 crores; SEZ units are excluded from e-invoicing.



Rs.87,422 crore gross GST revenue collected in July 2020 of which CGST is 16,147 crore, SGST is 21,418 crore, IGST is 42,592 crore (including 20,324 crore collected on import of goods) and Cess is 7,265 crore (including 807 crore collected on import of goods)



The facility to file GSTR-1 & 3B was taken from portal and again an alert is issued in GST Portal that July 2017 GSTR-1 & 3B will be shortly restored.

Dear Taxpayer, The facility to file GSTR 3B return for July, 2017 shall be restored shortly.

Advisories

Popular help topics

Annual Return by
on GST

How can I Opt for
Composition?

How do I file intima
about voluntary paym

Gujarat HC fines Central Excise Assistant Commissioner Rs. 1 lakh for not issuing refund even after CESTAT's Order.



- **Two Years of Hard Work Comes to Naught as Govt. Junks New GST Return Format.**
- **GST Council Secretariat invites applications from willing and eligible officers of the Central Board of Indirect Taxes & Customs for appointment on deputation basis to the following posts in the GST Council Secretariat, New Delhi.**

Link:

<http://gstcouncil.gov.in/sites/default/files/Vacancy%20Circular1.pdf>

- **Call for Selection for the post “Members” at Customs Excise Service Tax Appellate Tribunal (CESTAT)**

Link:

https://www.cbic.gov.in/resources//htdocscbec/deptt_offcr/vacancy-circulars/CESTAT1607.pdf

- **Centre releases Rs. 1,65,302 Crore as GST Compensation to States/UTs for the FY 2019-20 against Cess collection of Rs. 95,444 cr.**



IMPORTANT CUSTOMS NOTIFICATIONS & CIRCULARS

CUSTOMS CIRCULARS & INSTRUCTIONS- 16.07.2020 to 31.07.2020

NO	DATE	GIST
34 (C)	30.07.2020	Board has decided to begin the 2nd phase of All India roll-out of Faceless Assessment w.e.f. 03.08.2020 by including Delhi and Mumbai Customs Zones and extending the scope of Faceless Assessment at Chennai and Bangalore Customs Zones.
14 (I)	21.07.2020	An initiative has been taken to institute a facility at the MyGov Innovate portal (https://innovate.mygov.in/suggestions-for-review-of-existing-customs/) for all the stakeholders/public at large to provide their suggestions online, before 21 st August 2020.

DGFT NOTIFICATIONS - 16.07.2020 to 31.07.2020

NO	DATE	GIST
21	28.07.2020	Export of Medical Coveralls (Excluding Medical Coveralls for COVID-19,), All Mask (Medical /Surgical except 2/3 Ply Surgical Mask), Nitrile/NBR Gloves, continue to remain prohibited.
22	30.07.2020	Import policy of Colour Television sets under HS code 8528 7211 to 8528 7219 is amended from 'Free' to 'Restricted'.





CENTRAL EXCISE AND SERVICE TAX CASE LAWS

1 **HANDUM INDUSTRIES LTD AND 5 OTHERS 2020-TIOL-1072-CESTAT-HYD**

Whenever Statements are relied upon in the proceedings, examination of the deponent by the adjudicating authority is compulsory, under Section 9 D of the CE Act.

2 **M/s GMR INFRASTRUCTURE LTD 2020-TIOL-1063-CESTAT-BANG**

Construction of toll plaza and administrative building are part of construction of road and hence exempted from service tax.

3 **M/s. Navin Housing and Properties (P) Ltd. W.P. No.477 of 2020**

When there is duplication of demand in two SCNs, payment in one SCN should be considered as payment for other also. Assessee not required to pay once again, when settling both SCNs under SVLDRS.

4 **Kunnel Constructions 2020-TIOL-957-CESTAT Bang**

Composite contracts are liable to Service Tax only from 01.06.2007 under WCS. Demand under Construction Services, for the period both prior to and post 01.06.2007 under Construction services, set aside.





FROM OUR KNOWLEDGE HOUSE

Link to important Webinars Participated by Swamy Associates

VIDEO LINK

Madras Tax Bar's "CBIC's Trade Friendly Initiatives" by Mr. M. Ajit Kumar, I.R.S, Chairman, CBIC

<https://www.youtube.com/watch?v=eTjiDDyUpmA&t=2462s>

TAXLAWSCOPE

Profession of law- whether economic activity ?

By – Adv. Sindhu Mangat

<https://www.swamyassociates.com/downloads/2020/TAXLAWSCOPE-20th%20July2020.pdf>

Taxability of consideration on termination of contracts- ECJ Ruling and some thoughts.

By – Adv. Sindhu Mangat

<https://www.swamyassociates.com/downloads/2020/TAXLAWSCOPE-28th%20July%202020.pdf>





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