



The tax world is undergoing a big transformation. Faceless assessments, hearings through video conferencing as the new normal and wider use of video conferencing for meetings and webinars have come here to say. All the stakeholders must adopt to these new world practices and ease the way they conduct themselves.

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## GST CASE LAWS

### 1 Britania Industries Ltd 2020-TIOL-1495-HC-AHM-GST

SEZ unit can claim refund of the ITC distributed to it by the Input Service Distributor.



**End justifies the means.**

### 2 Ashok Kumar 2020-TIOL-150-SC-GST-LB

Rejection of anticipatory bail by Bombay High Court - SLP dismissed by the Supreme Court.

### 3 Global Vectra Helicorp 2020-TIOL-241-AAR-GST

Fuel cost claimed as reimbursement by aircraft charterer is includible in value.

### 4 Karma Buildcon 2020-TIOL-243-AAR-GST

Sale of undivided share of land as part of construction. Though actual value of land is available, deduction towards land value is to be one third of total value only.

### 5 Tata Motors 2020-VIL-257-AAR

No GST chargeable on the nominal amounts charged from employees towards providing transport facility, as the same is part of the employment





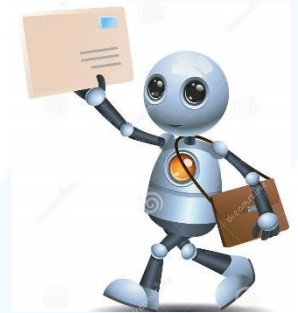
## GST CASE LAWS

### 6 Educational Initiative 2020-VIL-268-AAR

"ASSET" exempted from GST. ASSET is an educational tool to conduct examination for school students and evaluate them.

### 8 K U Niyas TS-721-HC-2020(KER)-NT

Assessment orders uploaded in GSTN portal constitutes valid service.



### 7 Volvo Eicher commercial Vehicles Ltd 2020-VIL-42-AAAR

After sales service provided to Indian buyers, on behalf of the foreign manufacturer, is a service provided to the foreign manufacturer. Whether it will amount to export of service or not is not answered, as it involves determination of "place of supply"

### 9 Bharti Airtel Ltd 2020-TIOL-1473-HC-DEL-GST

ITC denial for telecommunication towers and immovable property construction – challenged before Delhi HC.



**VOV!** Would have been **WOW** If the second issue is also answered!





## NOTIFICATIONS & CIRCULARS

### CENTRAL TAX NOTIFICATIONS - 01.09.2020 to 15.09.2020

NO	DATE	GIST
65	01.09.2020	Time limit for compliance with anti profiteering provisions falling due between 20.03.2020 - 29.11.2020 is extended till 30.11.2020.





## GSTN Portal Updates

Update regarding enabling on e-invoice portal (<https://einvoice1.gst.gov.in/>)

Link: <https://www.gst.gov.in/newsandupdates/read/399>

System computed values of GSTR-1 Statement (Monthly filers), made available in Form GSTR-3B, as PDF statement on GST Portal.

Link: <https://www.gst.gov.in/newsandupdates/read/398>

GSTN enables Reconciliation Tool for matching GSTR-2B with Purchase Register.

Link: <https://www.gst.gov.in/download/gstr2b>

GSTR-2B for the period August 2020 has been generated and made available on the common portal (without data on imports and inward supplies from SEZ units/developers)

## Delinking of CDN/DN and Invoice for GSTR1

### Credit/Debit Notes (Registered)- Add Note

\* Indicates Mandatory Fields

<input type="checkbox"/> Deemed Exports	<input type="checkbox"/> SEZ Supplies with payment	<input type="checkbox"/> SEZ Supplies without payment
<input type="checkbox"/> Supply attract Reverse Charge	<input type="checkbox"/> Intra-State Supplies attracting IGST	
<input type="checkbox"/> Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?		
Receiver GSTIN/UIN *	Receiver Name	Debit/Credit Note No. *
<input type="text"/>	<input type="text"/>	<input type="text"/>
Debit/Credit Note Date *	Note Type *	Note Value (₹) *
<input type="text" value="DD/MM/YYYY"/>	<input type="text" value="Select"/>	<input type="text"/>
POS *	Supply Type	
<input type="text" value="Select"/>	<input type="text"/>	



**₹1.51 Lakh Crore GST Compensation Due To States - Centre Tells Lok Sabha.**  
 The provisional GST compensation due to States/UTs for 2020-21 was highest for Maharashtra at Rs 22,485 crore, followed by Karnataka (Rs 13,763 crore), Uttar Pradesh (Rs 11,742 crore), Gujarat (Rs 11,563 crore) and Tamil Nadu (Rs 11,269 crore).

*From where to bring?*



**Chennai North Commissionerate detects fake invoice scam worth Rs.107 Crore and arrests one person.**



## GST Revenue State-wise April to August 2020-2021 YOY

GST revenue, State-wise April-Aug 2020-21 YoY

State Code	State/UT	2019-20	2020-21	Decline in %
1	Jammu and Kashmir	1680	1169	-30.5
2	Himachal Pradesh	3390	2219	-34.5
3	Punjab	6497	4580	-29.5
4	Chandigarh	821	578	-29.5
5	Uttarakhand	6327	3760	-40.6
6	Haryana	23975	15869	-33.8
7	Delhi	18524	11907	-35.7
8	Rajasthan	13576	10066	-25.9
9	Uttar Pradesh	27170	19563	-28.0
10	Bihar	5294	4081	-22.9
11	Sikkim	916	855	-6.7
12	Arunachal Pradesh	235	199	-15.4
13	Nagaland	122	136	11.5
14	Manipur	162	120	-25.8
15	Mizoram	128	72	-43.6
16	Tripura	276	270	-2.1
17	Meghalaya	645	459	-28.9
18	Assam	4062	3171	-21.9
19	West Bengal	18389	11781	-35.9
20	Jharkhand	10091	5967	-40.9
21	Odisha	13011	9889	-24.0
22	Chhattisgarh	10266	8549	-16.7
23	Madhya Pradesh	11626	9041	-22.2
24	Gujarat	32503	22049	-32.2
25	Daman and Diu	483	270	-44.0
26	Dadra and Nagar Haveli	777	482	-38.0
27	Maharashtra	75910	52154	-31.3
29	Karnataka	34362	24763	-27.9
30	Goa	1788	1012	-43.4
31	Lakshadweep	7	6	-17.7
32	Kerala	7861	5220	-33.6
33	Tamil Nadu	30528	19797	-35.2
34	Puducherry	758	544	-28.2
35	Andaman and Nicobar Islands	151	103	-31.5
36	Telangana	15949	11762	-26.3
37	Andhra Pradesh	11187	8237	-26.4
38	Ladakh	-	35	-
97	Other Territory	807	617	-23.5
99	Center Jurisdiction	399	629	57.6
	<b>Grand Total</b>	<b>390650</b>	<b>271979</b>	<b>-30.4</b>







# CUSTOMS

## CASE LAWS

### 1 M/s L R BROTHERS INDO FLORA LTD 2020-TIOL-145-SC-CUS

In case of DTA clearances in contravention of the EXIM policy, during the relevant time, if the resultant goods cleared in DTA are not labile to excise duty, the duty foregone on imported goods shall be paid. Quantification of the same as being equal to import duties payable on the resultant goods, if the same were imported, cannot be faulted.

### 2 JOHNSON LIFTS PVT LTD

What is imported is "elevator" and what is sold is "lift". In the absence of correlation between the imported goods and their subsequent sale, refund of SAD denied. High Court orders refund.



**Refund phobia! Why don't the department "lift" their veil and "elevate" their image?**



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### 3 SHIROKI AUTO COMPONENTS INDIA PVT LTD 2020-TIOL-1340-CESTAT-AHM

Seats for motor vehicles classifiable under 9401 and not under 8708 as parts of motor vehicle.

### 4 M/s RUDRA VYAPARCHEM PVT LTD 2020-TIOL-1321-CESTAT-KOL

The person in whose name the Bill of Lading is filed is the owner of the goods. Provisional release can be granted to them.

### 5 SIDHARTH VIJAY SHAH 2020 (9) TMI 450 - BOMBAY HIGH COURT

When the statute provides for provisional release, the same cannot be denied on the ground that the goods are prohibited goods.



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## IMPORTANT CUSTOMS NOTIFICATIONS & CIRCULARS

### CUSTOMS CIRCULARS & INSTRUCTIONS- 01.09.2020 to 15.09.2020

NO	DATE	GIST
39	04.09.2020	Customs procedure for export of cargo in containers and closed bodied trucks from ICDs/CFSS through Land Customs Stations (LCSs)
40	04.09.2020	All India roll-out of Faceless Assessment
41	07.09.2020	Facilitate exports by courier and to enhance the global competitiveness of India's exporters, Board has decided to allow the facility of Auto Let Export Order (LEO) under the Express Cargo Clearance System

### ANTI-DUMPING NOTIFICATIONS - 01.09.2020 to 15.09.2020

NO	DATE	GIST
28	02.09.2020	Seeks to impose provisional anti-dumping duty on imports of Ciprofloxacin Hydrochloride originating in or exported from China PR for a period of six months.

### DGFT NOTIFICATIONS - 01.09.2020 to 15.09.2020

NO	DATE	GIST
30	01.09.2020	Ceiling/cap on MEIS benefits available to exporters on exports made from 01.09.2020 to 31.12.2020.







## CASE LAWS

### 1 M/s OIL INDIA LTD 2020-TIOL-1365-CESTAT-KOL

When the obligation is to deliver the materials at customer place, even if transportation is charged separately, it would not amount to providing transportation service, as it is provided to self.

### 2 ARANI AGRO OIL INDUSTRIES LTD 2020-TIOL-1361-CESTAT-HYD

Wrong claim of classification remains as a mere wrong claim in the return and it is for the department to verify its correctness. It will not amount to fraud, suppression, etc.

### 3 MAIECO RESINS AND CHEMICALS 2020-TIOL-1359-CESTAT-BANG

Duty paid twice, once in cash and once in cenvat credit - Assessee entitled to take re-credit.

### 4 M/s SYNPOL PRODUCTS PVT LTD 2020-TIOL-1493-HC-AHM-CX

Cases involving confiscation and redemption fine can also be settled under Sabka Vishwas scheme. Gujarat HC extends relief in rem.





## THE LEGACY

### 5 M/s DARSAN SINGH AND OTHER COOWNER 2020-TIOL-1330-CESTAT-CHD

Co-owners of property entitled to threshold exemption individually.



**However close we are, we cannot be clubbed.**

### 6 M/s DEEPAK FERTILIZERS AND PETROCHEMICALS CORPORATION LTD 2020-TIOL-1310-CESTAT-MUM

Rule 6 of CCR, 2004. Proportionate reversal of credit is only for "common credits" and not total credits.



**Is it not a common sense?**

### 7 SEVENTH PLANE NETWORKS PVT LTD 2020-TIOL-1369-HC-DEL-ST

Sabka Vishwas scheme to be construed liberally.

### 8 M/s ABAN OFFSHORE LTD 2020-TIOL-1377-CESTAT-MUM

Catering services availed for providing food to the employees working in the rig, where no other food facility is available. It is the duty of the employer to provide proper food and not any stale/spoilt food. So Cenvat credit admissible.



**Whether working in deep sea or desktop, the need for good food cannot be wished away. So the ratio is universal.**





## FROM OUR KNOWLEDGE HOUSE

Link to important Webinars participated by Swamy Associates.

### VIDEO LINK

**Webinar on Interest u/s 50, E-Invoicing, GSTR-2B at The Indian Chamber of Commerce and Industry by S. Jaikumar, B.M. Nithya, M. Nitin Chopra**

<https://www.youtube.com/watch?v=Q0IRQQhZN8k&t=3762s>

### ARTICLES

**Advance Ruling - make it everyone's darling. G. Natarajan**

<https://www.swamyassociates.com/downloads/2020/10.%20Advance%20ruling%20-%20make%20it%20everyone's%20darling.pdf>





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