



It is so long to hear some goodnews on GST and lo and behold. In one of the finest decisions, the GST Council has decided to give retrospective effect to the amendment to Section 50, prescribing that interest for delayed payment of GST is leviable only on the net tax liability after deducting the ITC available. Hope that better sense will prevail in the field and interest demands and bank attachments would not continue on the flimsy ground that the retro amendment is yet to be made.

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GST CASE LAWS

1 MACRO MEDIA DIGITAL IMAGING PVT LTD 2020-TIOL-33-AAR-GST

Transaction of printing of content provided by the customer, on Poly Vinyl Chloride (PVC) banners and supply of such printed trade advertisement material is supply of service attracting GST @ 18% till 30.10.2017 and @12% w.e.f 31.10.2017.

2 AUTOMATIVE COMPONENTS TECHNOLOGY INDIA P LTD 2020-VIL-49-AAR

Moulds for manufacture of parts retained with Thailand supplier and only parts supplied. Moulds sold by supplier to Applicant, who in turn sells both parts and the mould to Indian Buyer. Transfer of title in moulds is “supply” and liable to GST.

 **But what about place of supply?**



3 M/s COMMERCIAL STEEL COMPANY 2020-VIL-116-TEL

Vehicles cannot be detained merely because the driver has adopted a wrong route especially when the vehicle carries all the required documents as per the provisions under the GST Act.



Take Diversion with no fear of detention.

4 DAILY FRESH FRUITS INDIA (P) LTD

For rate of duty disputes, goods and vehicle cannot be detained. At best the inspecting squad can write to the assessing authority.



No “instant justice” on road.



5 HARMILAP MEDIA (P) LTD 2020-VIL-55-AAR

Exemption for “pure services” provided to local authorities cannot be claimed for the sale of space in print media, as it is not “pure service” and involves goods also.



Impure interpretation and obscure logic.

6 SWAPNA PRINTING WORKS (P) LTD 2020-TIOL-43-AAR- GST

Printing booklets based on the contents provided by a foreign customer and delivery of such booklets in India, as per the directions of the content provider is not Export of Service.



Microsoft syndrome yet to die down?

7 SUTHERLAND SERVICES INC 2020(KER)

MORTGAGE TS-148-HC- 2020

HC holds AAR has jurisdiction to give rulings on determination of Place of supply also, as it involves “determination of the liability to pay tax”.



Sutherland’s love for AAR has no bounds. Will it be rewarded?

8 Rishi Graphics Pvt. Ltd TS-176- HC-2020(CAL)-NT

Calcutta HC directs the GSTN authorities to open the portal for the Petitioners to upload/revise TRAN-01 till March 31, 2020 by stating that a procedural law should not take away vested rights, however adds a rider that " this vested right is subject to scrutiny by the Department"



Will the GST Council show its magnanimity once again and open the TRAN window once again for the genuinely, unlucky taxpayers?



9 M/S. VIDIT BUILDERS 2020-TIOL-47-AAR-GST

Joint Development agreement between Landowner and Contractor, for developing the land into plots and sale thereof under revenue sharing - Contractor liable to pay GST under Works Contract.

10 LE REVE PVT LTD 2020-TIOL-14-NAA-GST

Anti profiteering by restaurant service provider established.

11 NY Cinemas LLP 2020-TIOL-15-NAA-GST

Anti-profiteering by not reducing the ticket price by cinema hall proved.



As a remedy will you allow me to watch my favourite movie once again for free?



NOTIFICATIONS & CIRCULARS

CENTRAL TAX NOTIFICATIONS – 01.03.2020 to 15.03.2020

NO	DATE	GIST
08	02/03/2020	Substitutes Rule 31A(2) with effect from 01.03.2020 with the following "The value of supply of lottery shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the Organising State, whichever is higher"



CBIC issues revised FAQs on Composition Levy to provide clarification regarding the meaning of composition levy, specified rate, eligibility criteria, payment of tax, etc.

Link: <https://cbic-gst.gov.in/pdf/faq-manual/faq-composition-levy-revised.pdf>

Interest should be demanded only on net tax liability. Amendment to be made retrospective. – 39th GST Council Meet

GSTR 9 C for 2018-19 due date to be extended to 30.06.20.



EXTENDED

Proposed GST Rate Changes for Mobile Phones, Textiles, Footwear and Fertilizer Industry.



**NEW
RETURNS &
E-INVOICING**

**POSTPONED
TO
01.10.2020**





STRAIGHT FROM GST PORTAL



E-Invoice API testing Access Procedure

Businesses with Annual turnover (FY 2018-19) > INR 500 Crore on aggregate basis. GSPs / ASPs already integrated with GST system. ERP product owning companies (e.g. MARG, Oracle, SAP etc.)

Link: <https://www.gstn.org.in/e-invoice-reg/>.



Webcast on problems faced in “GST Registration”

Link: https://youtube.com/channel/UCbzIbBmMvtvH7d6Zo_ZEHDA



To know about the details of GST Forms, made available for taxpayers and tax officials, on GST Portal

Link: https://tutorial.gst.gov.in/downloads/news/Forms_Available_Update_03132020.pdf

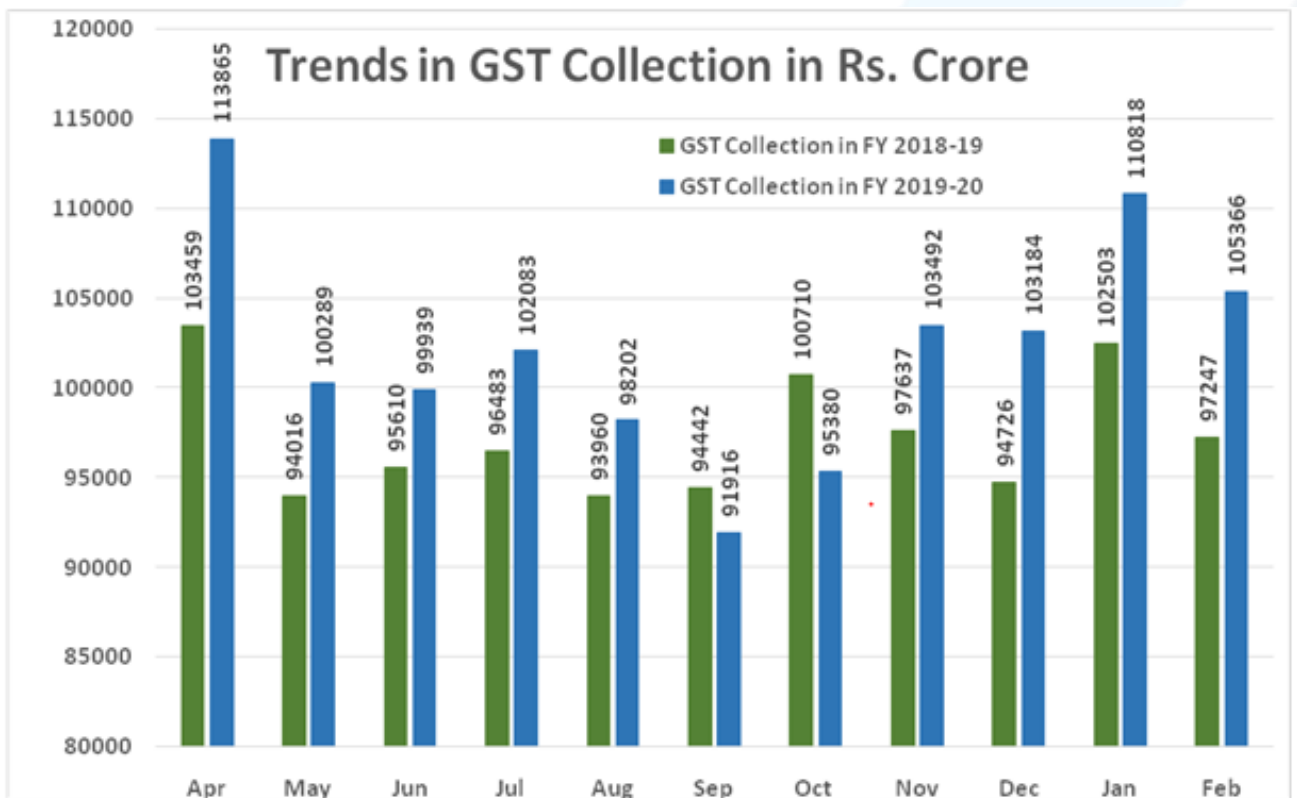




REVENUE AND STATISTICS

The gross GST revenue collected in the month of February, 2020 is ₹ **1,05,366 crore** of which CGST is ₹ **20,569 crore**, SGST is ₹ **27,348 crore**, IGST is ₹ **48,503 crore** (including ₹ **20,745 crore** collected on imports) and Cess is ₹ **8,947 crore** (including ₹ **1,040 crore** collected on imports).

The total number of GSTR 3B Returns filed for the month of January up to 29th February, 2020 is **83.53 lakhs**.





THE LEGACY

CENTRAL EXCISE AND SERVICE TAX CASE LAWS

1 M/s HINDUSTAN UNILEVER LTD 2020-TIOL-441-CESTAT-MAD

Shampoo - When there is exemption from affixing MRP under the Standards of W & M Act, Section 4A Valuation would not apply.



**Keeps dandruff away.
Taxmen too.**

2 M/s GTN TEXTILES LTD 2020- TIOL-531-HC-MAD-CUS

Exporter is entitled to AIR drawback even if part of processing is carried out in a 100% EOU by using duty paid inputs: HC

3 BAGALKOT CEMENT AND INDUSTRIES LTD 2020-TIOL-429- CESTAT-BANG

Restriction on cenvat credit under rule 9 (1) (bb) not applicable for the Service Tax paid under RCM.

4 M/s HINDUSTAN UNILEVER LTD 2020-TIOL-457-CESTAT-KOL

'Rexona' and 'Lux' are Toilet soaps and not Bathing preparations - correctly classifiable under heading 34.01 and not 33.07



**Hope they do not claim it
now as a medicine. Corona!**

5 ANDHRA PRADESH GRANITE MIDWEST (P) LTD 2020-TIOL- 416-CESTAT-HYD

Showing the tax paid as "Claims Receivable" from Government in the Balance Sheet is primary evidence of not passing on the burden and refund entitled.





6 M/s CADBURY INDIA LTD 2020-TIOL-417-CESTAT-MUM

"Milk Crumb" is marketable and hence dutiable.



7 SUMA FIBRES AND ALLIES LTD 2020-TIOL-387-CESTAT-CHD

When the activity does not amount to manufacture but credit availed and duty paid. Payment of duty is as good as reversal of credit.





FROM OUR KNOWLEDGE HOUSE

Swamy Associates conducted a Half Day Workshop on GST New Returns and E-Invoicing on 14th March 2020 at Chennai and more than 250 persons from trade & industry, professionals, etc. participated. The workshop was live telecasted through Facebook via Swamy Associate's official FB Account. The link to the videos are provided.

WORKSHOP ON
**NEW
RETURNS &
E-INVOICING**
14 MARCH 2020 | CHENNAI



PRESENTATION

GST New Returns & E-Invoicing	https://www.swamyassociates.com/presentations.htm
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Description	Link
New Returns - Session-1	http://bit.do/SA-fb-newreturns-session-1
New Returns - Session-2	http://bit.do/SA-fb-newreturns-session-2
E-Invoicing	http://bit.do/SA-fb-newreturns-e-invoicing





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