



Last fortnight saw lot of reprieves. The Hon'ble Supreme Court has further extended the time limit for filing suits, appeals, etc. upto 28.02.2022 in view of the pandemic rearing its head again.

On its part, the CBIC has come out with a set of instructions, as to how the classification of automobile parts have to be dealt with, in the face of an unfortunate decision of the Hon'ble SC in the case of Westinghouse Saxby, a judgement, which though helped the appellant before it, shook the collective understanding thus far.



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1 JOSE JOSEPH-2022 (1) TMI 50 - KERALA HIGH COURT

Even if the order is served physically, the time limit for filing appeal shall be computed only from the date of uploading the order in the portal.

2 RANJANA SINGH- 2022-VIL- 02-ALH

The HC sets aside the order rejecting the application of registration on account of non submission of electricity bill.

▶ The reason for rejection is "shocking".

3 SAIHER SUPPLY CHAIN CONSULTING PVT LTD -TS- 04-HC(BOM)-2022-GST

Supreme Court's extension of limitation periods, on account of pandemic, would apply for filing refund applications also.

4 ADITYA ENERGY HOLDINGS- 2022-VIL-03-MAD

The amount paid by the petitioner under coercion shall be treated as an amount paid by the petitioner "under protest" and will be subject to the final appropriation in the proceedings.



Coerced to pay voluntarily.

5 REFAC CORPORATION AND ORS-2022-VIL-28-TEL

Substantive right cannot be extinguished on technicalities. Petitioner's representation for revision of TRAN-01 to be considered on merits.

6 VS PRODUCTS & ORS - 2022- TIOL-27-HC-KAR-GST

Simultaneous levy of GST as well as Excise duty and NCCD upheld.





KARNATAKA TRADERS - 2022 (1) TMI 381 - GUJARAT HIGH COURT

Undervaluation cannot be a ground for detention/ seizure of goods.

GOLKONDA HOTELS AND RESORTS LIMITED - 2022 (1) TMI 47 - AAR

Accommodation service rendered to Municipal Corporation, during General Elections of legislative Assembly of Telangana state does not qualify for exemption since there is no direct relation to the function entrusted to a Municipality under article 243W of the Constitution.



What if rooms were given during local body elections?

RESONANCE EDUVENTURES LIMITED-2021 (12) TMI 1298-AAR, RAJASTHAN.

Materials like uniform, bags, study materials, etc. are supplied as part of coaching service. It is not composite supply, but a mixed supply. Hence, the highest of tax would be applicable to such supply.



Lack of proper coaching.

INTEGRATED DECISIONS AND SYSTEMS INDIA PVT. LTD. 2022-TIOL-6-AAR

GST not payable on the nominal amount collected from employees for providing transport facility from Home to Office.





11 SUEZ INDIA PVT. LTD. - 2022 (1) TMI 304 AAR

Supply, erection, commissioning and Operation & Maintenance, to be treated as composite supply.

12 SHAPOORJI PALLONJI AND COMPANY PVT LTD - 2022-TIOL-2-AAR

Supply, erection, commissioning and Operation & Maintenance, **cannot** be treated as composite supply.

13 EMCURE PHARMACEUTICALS LIMITED.- 2022 (1) TMI 186-AAR, Maharashtra

GST is not applicable for the recoveries made from the employees towards Notice pay, Canteen and bus facilities.



But different AAR



NOTIFICATIONS, CIRCULARS & INSTRUCTIONS

Instructions (01.01.2022 -15.01.2022)

NO	DATE	GIST
01/2022	07.01.2022	<p>Proper Officer to send a communication before initiating recovery proceeding in case of tax short paid due to difference between GSTR-1 and GSTR-3B.</p> <p>https://bit.ly/3Fb0g70</p>





Implementation of Rule-59(6), as amended, on GST Portal

If GSTR-3B not filed for the preceding month, then such taxpayer will not be allowed to file the GSTR-1 for the subsequent month.

<https://www.gst.gov.in/newsandupdates/read/515>

Reporting of supplies notified under section 9(5) / 5(5) by E-commerce Operator in GSTR-3B

Supplies reported by	Reporting in Form GSTR-3B
Supplies under 9(5) reported by ECO	Table 3.1(a) of GSTR-3B
Registered person/Restaurant supplying through ECO	Table 3.1(c) along with nil and exempted supply

<https://www.gst.gov.in/newsandupdates/read/516>

INTEREST CALCULATOR IN GSTR-3B

Interest will be calculated in Form GSTR-3B for delayed payment of tax.

https://tutorial.gst.gov.in/downloads/news/interest_calculator_gstr3b.pdf





GSTN PORTAL UPDATES

Tutorial to Module wise new functionalities deployed on the GST Portal for taxpayers

Sl.No	Taxpayer functionalities deployed on the GST Portal during	Click link below
1	December, 2021	https://tutorial.gst.gov.in/downloads/news/new_functionalities_compilation_december_2021.pdf
2	November, 2021	https://www.gst.gov.in/newsandupdates/read/517#:~:text=https%3A//tutorial.gst.gov.in/downloads/news/new_functionalities_compilation_november_2021.pdf
3	July-September, 2021	https://tutorial.gst.gov.in/downloads/news/new_functionalities_compilation_july_september_2021.pdf
4	April-June, 2021	https://tutorial.gst.gov.in/downloads/news/new_functionalities_compilation_aprjun2021.pdf
5	January-March, 2021	https://tutorial.gst.gov.in/downloads/news/new_functionalities_compilation_janmar2021.pdf
6	October-December, 2020	https://tutorial.gst.gov.in/downloads/news/functionalities_released_octdec2020.pdf
7	Compilation of GSTN YouTube Videos posted from January-December, 2020	https://tutorial.gst.gov.in/downloads/news/gstn_youtube_videos_posted_2020.pdf

Advisory on Revamped Search HSN Code Functionality

Home > Services > User Services > Search HSN Code

Search HSN Code

• indicates mandatory fields

Search By: •

☐ HSN ☒ Description

Search Under: •

☒ Goods ☐ Services

Search HSN Chapter by Description •

Search HSN Chapter by Description

SEARCH

[Download HSN in Excel Format](#)

Note: If HSN of any Goods/Service is otherwise valid but not available here, kindly raise a ticket on GST Self-Service Portal: <https://selfservice.gstsystem.in/>

<https://www.gst.gov.in/newsandupdates/read/518>



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Telecom companies seek refund of unutilised ITC of Rs. 35,000 crores, reduce levies and waive GST on license fee and spectrum usage in the upcoming budget.



ICAI asks government to bring back GST audit and certification (GSTR-9C certification) provision in GST



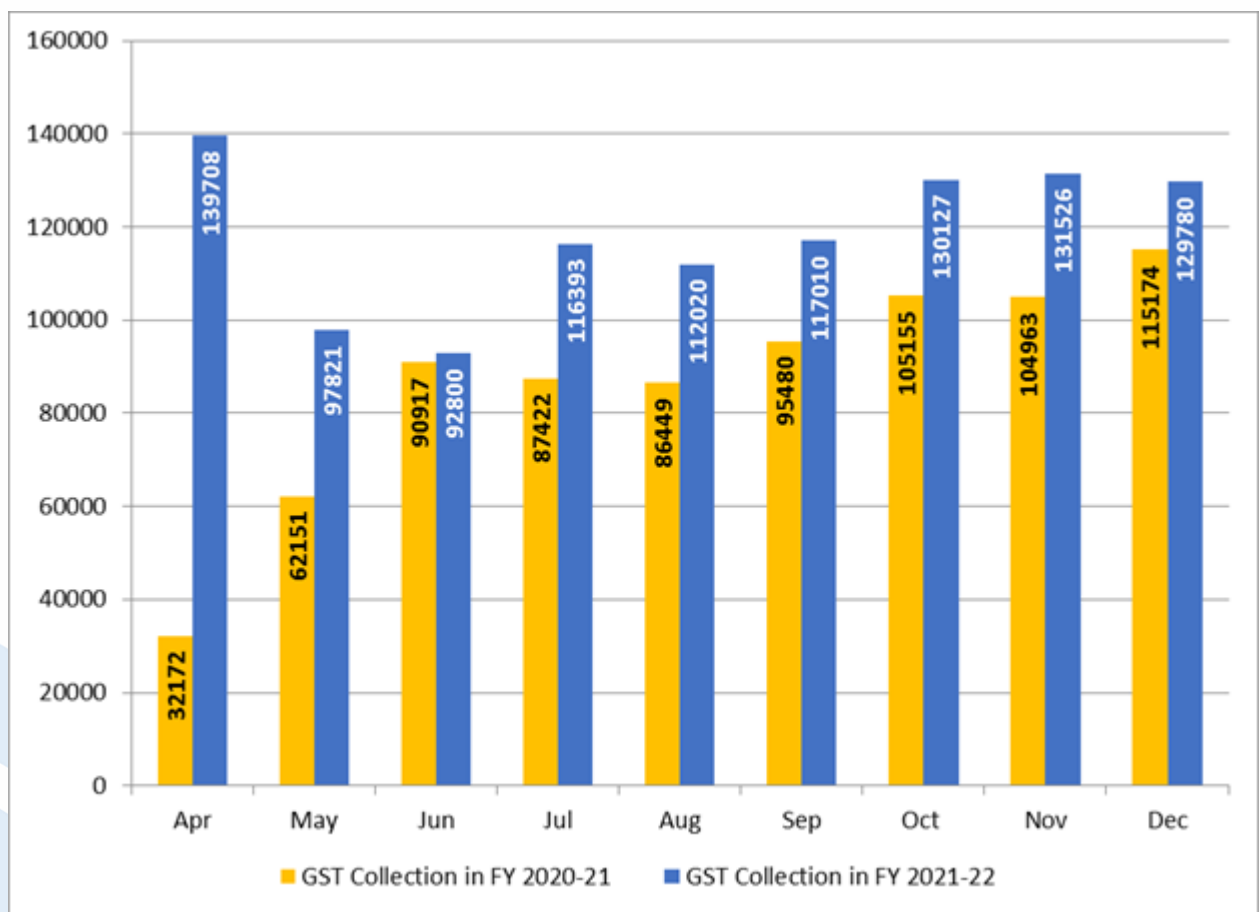
Alleged evasion of Customs duty of Rs. 653 crore by M/s Xiaomi Technology India Private Limited





Rs 1,29,780 crore gross GST Revenue collection for December 2021

The gross GST revenue collected in the month of December 2021 is **Rs 1,29,780 crore** of which CGST is **Rs 22,578 crore**, SGST is **Rs 28,658 crore**, IGST is **Rs 69,155 crore** (including Rs 37,527 crore collected on import of goods) and cess is **Rs 9,389 crore** (including Rs 614 crore collected on import of goods).





CUSTOMS

SANDOZ PRIVATE LIMITED 2022 (1) TMI 225 - SUPREME COURT

The responsibility of refund of Terminal Excise Duty(TED) would be that of the Authority responsible to implement the FTP. The fact that the concerned entity had unsuccessfully applied for refund to the Central Excise authorities would not denude it of its entitlement to get refund of TED under the FTP.

EISA NOOH ZETNAN ZETAN 2022 (1) TMI 223 - KERALA HIGH COURT

The abduction and bringing into India of a foreign vessel by its crew illegally, without the knowledge of its owner, cannot amount to import or be liable to customs duty as contemplated under the Act, unless the same is used for consumption in India.

HINDUSTAN URBAN INFRASTRUCTURE LIMITED 2022 (1) TMI 364 - CESTAT HYDERABAD

Closure of EGM is not a valid reason for not permitting amendment to Shipping Bill after a period of 9 to 12 months under Section 149 of the Act.

ARUN KUMAR AGARWAL 2022 (1) TMI 135 - CESTAT NEW DELHI

Re- assessment of goods, demand of duty under Section 28(4), confiscation and imposition of penalty, in pursuance of DRI investigation are not sustainable in view of Canon India case.





CISCO SYSTEMS PVT. LTD. 2022 (1) TMI 326 - CESTAT BANGALORE

The bar of unjust enrichment is not applicable to the cases of provisional assessments before the amendment in 2006. Further, no interest can be charged on finalisation of provisional assessments initiated before 2006 for the reason that there was no charging Section during the relevant period.





IMPORTANT CUSTOMS NOTIFICATIONS & CIRCULARS

CUSTOMS INSTRUCTION- 01.01.2022 to 15.01.2022

NO	DATE	GIST
01/ 2022- Customs	05.01.2022	Instructions to alleviate the difficulties faced by the Trade & Industry consequent to the Supreme Court judgement in the case of Westinghouse Saxby Farmer Ltd.

ANTI DUMPING DUTY NOTIFICATION- 1.01.2022 to 15.01.2022

NO	DATE	GIST
01/2022 -CUS (ADD)	06.01.2022	Revocation of levy of anti-dumping duty on "1,1,1,2-Tetrafluoroethane or R-134a", originating in or exported from China PR, and imported into India.





IMPORTANT DGFT NOTIFICATIONS & CIRCULARS

DGFT NOTIFICATIONS- 01.01.2022 to 15.01.2022

NO	DATE	GIST
49/2015 -2020	05.01.2022	Qualified jewellers as notified by International Financial Services Centres Authority (IFSCA) will be permitted to import gold under specific ITC (HS) Codes through India International Bullion Exchange IFSC Ltd. (IIBX).
50/2015 -2020	10.01.2022	The export of Enoxaparin (Formulation and API) and Intra-Venous Immunoglobulin (IVIG) (Formulation and API) falling under the ITC (HS) Codes specified above or falling under any other HS Code has been put under restricted category, with immediate effect.

DGFT PUBLIC NOTICE- 01.01.2022 to 15.01.2022

NO	DATE	GIST
44/2015 -2020	05.01.2022	Para 9.08 of HBP 2015-20 amended to revise the composition of Standing Grievance Committee by including other relevant Central/State Government agencies such as Customs/ GST Authorities, Banks, GM DICs etc. to address the grievances /complaints of the industry members at one platform.





IMPORTANT DGFT NOTIFICATIONS & CIRCULARS

DGFT TRADE NOTICE- 01.01.2022 to 15.01.2022

NO	DATE	GIST
29/2021 -2022	06.01.2022	Continuation of operations of the DGFT 'COVID-19 Helpdesk' for International Trade related Issues.





1 TOYOTA KIRLOSKAR MOTORS - 2022-TIOL-30- HC-KARNATAKA

Cenvat Credit can be used to pay reverse charge service tax liabilities, prior to 01.07.2012

2 AMBIENCE CONSTRUCTIONS INDIA LTD- 2022 (1) TMT 393- CESTAT HYDERABAD

Composite construction activities are taxable only under Works Contract Services from 01.06.2007 and Service Tax cannot be demanded under Commercial or Industrial Construction service both prior to and post 01.06.2007.

3 SYNFAB SALES AND INDUSTRIES LTD 2022 (1) TMI 259- CESTAT AHMEDABAD

When a product is conditionally exempt, after reversing the cenvat credit attributable to inputs lying in stock in various forms, the balance credit shall not lapse.

4 BATRA HENLAY CABLES 2022 (1) TMI 201-CESTAT NEW DELHI

Upon dropping of the demand, while refunding any amount deposited during the investigation, interest @12% PA is payable from the date of deposit till the date of grant of refund.





HINDALCO INDUSTRIES LIMITED 2022 (1) TMI 391 -CESTAT AHMEDABAD

The time limit of one year prescribed under section 11B is not applicable for refund of pre-deposit.

SRI ARIHAND TRADELINKS 2022-TIOL- 37-CESTAT-AHMD

2 % CVD paid on Coal as per Customs Notification is entitled for cenvat credit.

APOTEX RESEARCH PVT LTD 2022 (1) TMI (256) - CESTAT BANGALORE

When the report of testing and analysis is delivered to a client located outside India, it amounts taxable service partly performed outside India. It will be considered as export of service.

ULTRATECH CEMENT LTD. - 2020-TIOL-7-CESTAT- AHMD

Free accommodation provided to employees is not an exempted service attracting Rule 6 of Cenvat Credit Rules, 2004





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ARTICLE

Note on Important
Amendments w.e.f
01.01.2022

<https://bit.ly/3GvChRj>

Fuelling GST reforms
Bringing petro products under
GST reforms - G. Natarajan

<https://bit.ly/3I42jeV>

Seminar on Important changes in GST at The Indian Chamber
of Commerce and Industry, Coimbatore



ஜி.எஸ்.டி யோடு வாழ பழகிக்கொள்ள வேண்டும்
- இந்திய தொழில் வர்த்தக சபையில் வழக்கறிஞர் நடராஜன் பேச்சு!

<https://www.covaimail.com/?p=61206>



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