

2020]

NOTIFICATIONS

113

the returns under section 39 of the said Act for all the tax periods prior to the appointment of IRP/RP.” ;

(ii) for the paragraph 2, with effect from the 21st March, 2020, the following paragraph shall be *substituted*, namely :—

“2. *Registration*.—The said class of persons shall, with effect from the date of appointment of IRP/RP, be treated as a distinct person of the corporate debtor, and shall be liable to take a new registration (hereinafter referred to as the new registration) in each of the States or Union territories where the corporate debtor was registered earlier, within thirty days of the appointment of the IRP/RP or by 30th June, 2020, whichever is later.”.

[F. No. CBEC-20/06/04/2020-GST]

Note : The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide Notification No. 11/2020-Central Tax, dated the 21st March, 2020<sup>1</sup>, published vide No. G. S. R. 194(E), dated the 21st March, 2020.

### **Extension of time-limit for completion or compliance of any action by any authority—Amendments (Central)**

*Notification No. 40/2020-Central Tax, dated 5th May, 2020<sup>2</sup>*

G. S. R. 274(E).—In exercise of the powers conferred by section 168A of the Central Goods and Services Tax Act, 2017 (12 of 2017)<sup>3</sup> (hereafter in this notification referred to as the said Act), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017)<sup>4</sup>, and section 21 of Union Territory Goods and Services Tax Act, 2017 (14 of 2017)<sup>5</sup>, the Central Government, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 35/2020-Central Tax, dated the 3rd April, 2020<sup>6</sup>, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide No. G. S. R. 235(E), dated the 3rd April, 2020, namely :—

In the said notification, in the first paragraph, in clause (ii), the following proviso shall be *inserted*, namely :—

“Provided that where an e-way bill has been generated under rule 138 of the Central Goods and Services Tax Rules, 2017 on or before the

1. See [2020] 75 GSTR (St.) 83.

2. Gazette of India, Extry. No. 212, Part II, sec. 3(i), dated 5-5-2020, page 5.

3. See [2017] 44 GSTR (St.) 249 ; [2017] 100 VST (St.) 1.

4. See [2017] 44 GSTR (St.) 397 ; [2017] 100 VST (St.) 148.

5. See [2017] 44 GSTR (St.) 420 ; [2017] 100 VST (St.) 171.

6. See [2020] 75 GSTR (St.) 108.

24th day of March, 2020 and its period of validity expires during the period 20th day of March, 2020 to the 15th day of April, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 31st day of May, 2020.”.

[F. No. CBEC-20/06/04/2020-GST]

*Note* : The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide Notification No. 35/2020-Central Tax, dated the 3rd April, 2020<sup>1</sup>, published vide No. G. S. R. 235(E), dated the 3rd April, 2020.

---

### **Furnishing of e-annual return through common portal— Extension of time-limit (Central)**

*Notification No. 41/2020-Central Tax, dated 5th May, 2020<sup>2</sup>*

G. S. R. 275(E).—In exercise of the powers conferred by sub-section (1) of section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017)<sup>3</sup> (hereafter in this notification referred to as the said Act), read with rule 80 of the Central Goods and Services Tax Rules, 2017<sup>4</sup> (hereafter in this notification referred to as the said rules), and in supersession of Notification No. 15/2020-Central Tax, dated the 23rd March, 2020<sup>5</sup>, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide No. G. S. R. 198(E), dated the 23rd March, 2020, except as respects things done or omitted to be done before such supersession, the Commissioner, on the recommendations of the Council, hereby extends the time-limit for furnishing of the annual return specified under section 44 of the said Act read with rule 80 of the said rules, electronically through the common portal, for the financial year 2018-2019 till the 30th September, 2020.

[F. No. CBEC-20/06/04/2020-GST]

---

### **E-filing of form GSTR-3B—Amendment (Central)**

*Notification No. 42/2020-Central Tax, dated 5th May, 2020<sup>6</sup>*

G. S. R. 276(E).—In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017)<sup>3</sup> read with sub-

---

1. See [2020] 75 GSTR (St.) 108.

2. Gazette of India, Extry. No. 212, Part II, sec. 3(i), dated 5-5-2020, page 5.

3. See [2017] 44 GSTR (St.) 249 ; [2017] 100 VST (St.) 1.

4. See [2017] 45 GSTR (St.) 402.

5. See [2020] 75 GSTR (St.) 86.

6. Gazette of India, Extry. No. 212, Part II, sec. 3(i), dated 5-5-2020, page 7.

2020]

## NOTIFICATIONS

115

rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017<sup>1</sup>, the Commissioner, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 44/2019. Central Tax, dated the 9th October, 2019<sup>2</sup>, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide No. G. S. R. 767(E), dated the 9th October, 2019, namely :—

In the said notification, in the first paragraph, for the sixth proviso, the following provisos shall be *substituted*, namely :—

“Provided also that the return in Form GSTR-3B of the said rules for the months of November, 2019 to February, 2020 for registered persons whose principal place of business is in the Union territory of Jammu and Kashmir, shall be furnished electronically through the common portal, on or before the 24th March, 2020 :

Provided also that the return in Form GSTR-3B of the said rules for the months of November, 2019 to December, 2019 for registered persons whose principal place of business is in the Union Territory of Ladakh, shall be furnished electronically through the common portal, on or before the 24th March, 2020 :

Provided also that the return in Form GSTR-3B of the said rules for the months of January, 2020 to March, 2020 for registered persons whose principal place of business is in the Union territory of Ladakh, shall be furnished electronically through the common portal, on or before the 20th May, 2020.”.

2. This notification shall be deemed to come into force with effect from the 24th day of March, 2020.

[F. No. CBEC-20/06/04/2020-GST]

*Note* : The principal Notification No. 44/2019-Central Tax, dated the 9th October, 2019, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide No. G. S. R. 767(E), dated the 9th October, 2019 and was last amended by Notification No. 25/2020-Central Tax, dated the 23rd March, 2020<sup>3</sup>, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide No. G. S. R. 208(E), dated the 23rd March, 2020.

---

1. See [2017] 45 GSTR (St.) 402.

2. See [2019] 70 GSTR (St.) 6.

3. See [2020] 75 GSTR (St.) 98.

**Date of coming into force of certain provisions of the  
Finance Act, 2020 (Central)**

*Notification No. 43/2020-Central Tax, dated 16th May, 2020<sup>1</sup>*

G. S. R. 299(E).— In exercise of the powers conferred by sub-section (2) of section 1 of the Finance Act, 2020 (12 of 2020)<sup>2</sup> (hereafter in this notification referred to as the said Act), the Central Government hereby appoints the 18th day of May, 2020, as the date on which the provisions of section 128 of the said Act, shall come into force.

[F. No. CBEC-20/06/09/2019-GST]

**CIRCULAR (Central)**

*Circular No. 130/49/2019-GST, dated December 31, 2019*

**Subject: Reverse charge mechanism (RCM) on renting of motor vehicles—Regarding**

Suppliers of service by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient have an option to pay GST either at five per cent. with limited ITC (of input services in the same line of business) or 12 per cent. with full ITC.

2. The GST Council in its 37th Meeting dated September 20, 2019 examined the request to place the supply of renting of motor vehicles under RCM and recommended that the said supply when provided by suppliers paying GST at five per cent. to corporate entities may be placed under RCM. RCM was not recommended for suppliers paying GST at 12 per cent. with full ITC, so that they may have the option to continue to avail ITC. RCM otherwise would have blocked the ITC chain for them. Accordingly, the following entry was inserted in the RCM notification with effect from October 1, 2019 :

<i>Sl. No.</i>	<i>Category of supply of services</i>	<i>Supplier of service</i>	<i>Recipient of service</i>
(1)	(2)	(3)	(4)
15.	Services provided by way of renting of a motor vehicle provided to a body corporate.	Any person other than a body corporate, paying central tax at the rate of 2.5% on renting of motor vehicles with input tax credit only of input service in the same line of business	Any body corporate located in the taxable territory.

1. Gazette of India, Extry. No. 225, Part II, sec. 3(i), dated 16-5-2020, page 2.

2. See[2020] 75 GSTR (St.) 1.

3. Post issuance of the notification, references have been received stating that when a service is covered by RCM, GST would be paid by the service recipient and not by the supplier. Therefore, the wording of the notification that “any person other than a body corporate, paying central tax at the rate of 2.5 per cent.” is not free from doubt and needs amendment/clarification from the perspective of drafting.

4. The matter has been examined. When any service is placed under RCM, the supplier shall not charge any tax from the service recipient as this is the settled procedure in law under RCM. There are only two rates applicable on the service of renting of vehicles, five per cent. with limited ITC and 12 per cent. with full ITC. The only interpretation of the notification entry in question which is not absurd would be that—

(i) where the supplier of the service charges GST at 12 per cent. from the service recipient, the service recipient shall not be liable to pay GST under RCM ; and

(ii) where the supplier of the service doesn't charge GST at 12 per cent. from the service recipient, the service recipient shall be liable to pay GST under RCM.

5. Though a supplier providing the service to a body corporate under RCM may still be paying GST at five per cent. on the services supplied to other non-body corporate clients, to bring in greater clarity, Serial No. 15 of Notification No. 13/2017-CT(R), dated June 28, 2017<sup>1</sup> has been amended vide Notification No. 29/2019-CT(R), dated December 31, 2019<sup>2</sup> to state that RCM shall be applicable on the service by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient only if the supplier fulfils all the following conditions :

(a) is other than a body-corporate ;

(b) does not issue an invoice charging GST at 12 per cent. from the service recipient ; and

(c) supplies the service to a body corporate.

6. It may be noted that the present amendment of the notification is merely clarificatory in nature and therefore for the period October 1, 2019 to December 31, 2019 also, clarification given at para 5 above shall apply, as any other interpretation shall render the RCM notification for the said service unworkable for that period.

---

1. See [2017] 46 GSTR (St.) 218.

2. See [2020] 73 GSTR (St.) 5.

7. Difficulty if any, in the implementation of this circular may be brought to the notice of the Board.

OSD, TRU

[F. No. 354/189/2019-TRU]

---

*Circular No. 131/1/2020-GST, dated 23rd January, 2020*

**Subject: Standard operating procedure (SOP) to be followed by exporters—Regarding**

As you are aware, several cases of monetisation of credit fraudulently obtained or ineligible credit through refund of Integrated Goods and Services Tax (IGST) on exports of goods have been detected in past few months. On verification, several such exporters were found to be non-existent in a number of cases. In all these cases it has been found that the input tax credit (ITC) was taken by the exporters on the basis of fake invoices and IGST on exports was paid using such ITC.

2. To mitigate the risk, the Board has taken measures to apply stringent risk parameters-based checks driven by rigorous data analytics and artificial intelligence tools based on which certain exporters are taken up for further verification. Overall, in a broader time frame the percentage of such exporters selected for verification is a small fraction of the total number of exporters claiming refunds. The refund scrolls in such cases are kept in abeyance till the verification report in respect of such cases is received from the field formations. Further, the export consignments/shipments of concerned exporters are subjected to 100 per cent. examination at the customs port.

3. While the verifications are caused to mitigate risk, it is necessary that genuine exporters do not face any hardship. In this context it is advised that exporters whose scrolls have been kept in abeyance for verification would be informed at the earliest possible either by the jurisdictional CGST or by customs. To expedite the verification, the exporters on being informed in this regard or on their own volition should fill in information in the format attached as annexure "A" to this circular and submit the same to their jurisdictional CGST authorities for verification by them. If required, the jurisdictional authority may seek further additional information for verification. However, the jurisdictional authorities must adhere to time lines prescribed for verification.

3.1 Verification shall be completed by jurisdiction CGST office within 14 working days of furnishing of information in proforma by the exporter.

2020]

## CIRCULARS AND CLARIFICATIONS

119

If the verification is not completed within this period, the jurisdiction officer will bring it the notice of a nodal cell to be constituted in the Jurisdictional Pr. Chief Commissioner/Chief Commissioner Office.

3.2 After a period of 14 working days from the date of submission of details in the prescribed format, the exporter may also escalate the matter to the jurisdictional Pr. Chief Commissioner/Chief Commissioner of Central Tax by sending an e-mail to the Chief Commissioner concerned (email IDs of jurisdictional Chief Commissioners are in annexure B).

3.3 The Jurisdictional Pr. Chief Commissioner/Chief Commissioner of Central Tax should take appropriate action to get the verification completed within next seven working days.

4. In case, any refund remains pending for more than one month, the exporter may register his grievance at [www.cbic.gov.in/issue](http://www.cbic.gov.in/issue) by giving all relevant details like GSTIN, IEC, shipping bill No., port of export and CGST formation where the details in prescribed format had been submitted, etc. All such grievances shall be examined by a committee headed by member GST, CBIC for resolution of the issue.

5. It is requested that suitable trade notices may be issued to publicize the contents of this circular. Difficulty, if any, in implementation of this circular may please be brought to the notice of the Board. Hindi version would follow.

Principal Commissioner  
[CBEC-20/16/07/2020-GST]

*Annexure A*

*The details to be provided by the exporter for verification :*

*I. GST related data :*

1. GSTIN :

2. Please provide the following details if the proprietor/director/partner of this entity is also associated with other entities.

<i>Sl. No.</i>	<i>Name of director/partner/proprietor</i>	<i>Name of the other entity associated with</i>	<i>PAN (DIN if director) GSTIN</i>	<i>Registration status (active /inactive)</i>
1.				
2.				
3.				

3. Turnover of previous financial year :

(For new entity till date current financial year turnover, if any)

## 4. Details of GST liability :

Sl. No.	Return type	Declared aggregate liability for previous financial year	Declared aggregate liability for current financial year
1.	GSTR 3B		
2.	GSTR 1		

## 5. Details of ITC :

Financial year	ITC available in GSTR-2A	ITC availed in GSTR-3B	Mismatch	Details of payment or reversal of mismatched ITC
2017-18				
2018-19				
2019-20				

## 6. Details of refund claimed in previous financial year and current financial year :

Sl. No.	GSTIN	Type of refund	ARN No. and date	Amount		Authority from which refund claimed
				Claimed	Sanctioned	

## 7. Summary of e-way bills generated for relevant period :

Sl. No.	Supplies	No of E way bill generated	HSNs	Taxable amount
1	Inward			
2	Outward			

## II. Financial data

## 1. Bank account details including the bank accounts of proprietor/partner/directors :

Sl. No.	Account number	IFSC code	Account type	Name of account holder	PAN of account holder	Date of opening of bank account

## 2. Bank account statement of past six months in respect of the bank accounts provided above.

## 3. BRCs/FIRCs evidencing receipt of foreign remittances against the exports made in past one year.

## 4. Bank letter for up to date KYC of all bank accounts provided above.



2020]

## CIRCULARS AND CLARIFICATIONS

121

5. Top 5 creditors and debtors (with GSTIN) from account(s) where refunds are proposed to be received and from which major business transactions (payments for supplies and receipts) are carried out.

*III. Additional data :*

1. Copy of PAN.
2. Copy of IEC.
3. Certificate of incorporation or partnership deed.
4. Rent agreement of all premises along with geo-tagged photos.
5. Telephone bill of past three months for all premises.
6. Electricity bill of past three months for all premises.
7. Number of employees and the statement of PF evidencing employees.
8. Copy of the following schedules of the latest income-tax return :
  - (i) Computation of depreciation on plant and machinery under the Income-tax Act.
  - (ii) Computation of depreciation on other assets under the Income-tax Act.
  - (iii) Summary of depreciation on all the assets under the Income-tax Act.

*Annexure B*

Following are the official e-mail IDs of Pr. Chief Commissioner's/Chief Commissioner's office of CGST zones under CBIC :

<i>Sl. No.</i>	<i>Name of zone</i>	<i>Email ID</i>
1.	Ahmedabad	ccu-cexamd@nic.in
2.	Bengaluru	ccbz-excise@nic.in
3.	Bhopal	ccu-cexbpl@nic.in
4.	Bhubaneshwar	ccu-cexbbr@nic.in
5.	Chandigarh	ccu-cexchd@nic.in
6.	Chennai	ccu-cexchn@nic.in
7.	Cochin	cccocchin@nic.in
8.	Delhi	ccu-cexdel@nic.in
9.	Hyderabad	ccu-cexhyd@nic.in
10.	Jaipur	ccu-cexjpr@nic.in
11.	Kolkata	ccu-cexkoa@nic.in
12.	Lucknow	ccu-cexlko@nic.in
13.	Meerut	ccu-cexmeerut@nic.in
14.	Mumbai	ccu-cexmum1@nic.in

15.	Nagpur	ccu-cexngpr@nic.in
16.	Panchkula	cco.gstpk@gov.in
17.	Pune	ccu-cexpune@nic.in
18.	Ranchi	ccu-cexranchi@nic.in
19.	Shillong	ccu-cexshlng@nic.in
20.	Vadodara	ccu-cexvdr@nic.in
21.	Vishakhapatnam	ccu-cexvzg@nic.in

*Circular No. 132/2/2020-GST, dated 18th March, 2020*

**Subject: Clarification in respect of appeal in regard to non-constitution of Appellate Tribunal—Regarding**

Various representations have been received wherein the issue has been decided against the registered person by the adjudicating authority or refund application has been rejected by the appropriate authority and appeal against the said order is pending before the appellate authority. It has been gathered that the appellate process is being kept pending by several appellate authorities on the grounds that the Appellate Tribunal has been not constituted and that till such time no remedy is available against their order-in-appeal, such appeals cannot be disposed. Doubts have been raised across the field formations in respect of the appropriate procedure to be followed in absence of Appellate Tribunal for appeal to be made under section 112 of the Central Goods and Services Tax Act, 2017<sup>1</sup> (hereinafter referred to as the “CGST Act”).

2. The matter has been examined in detail. In order to clarify the issue and to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168(1) of the CGST Act, hereby issues the following clarifications and guidelines.

3.1 Appeal against an adjudicating authority is to be made as per the provisions of section 107 of the CGST Act. The sub-section (1) of the section reads as follows :

“107.(1) Any person aggrieved by any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act by an adjudicating authority may appeal to such appellate authority as may be prescribed within three months from the date on which the said decision or order is communicated to such person.”

1. See [2017] 44 GSTR (St.) 249 ; [2017] 100 VST (St.) 1.

3.2 Relevant rules have been prescribed for implementation of the above section. The relevant rule for the same is rule 109A of the Central Goods and Services Tax Rules, 2017 which reads as follows :

“109A. *Appointment of appellate authority.*—(1) Any person aggrieved by any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act may appeal to—

(a) the Commissioner (Appeals) where such decision or order is passed by the Additional or Joint Commissioner ;

(b) any officer not below the rank of Joint Commissioner (Appeals) where such decision or order is passed by the Deputy or Assistant Commissioner or Superintendent,

within three months from the date on which the said decision or order is communicated to such person.”

3.3 Hence, if the order has been passed by Deputy or Assistant Commissioner or Superintendent, appeal has to be made to the appellate authority appointed who would not be an officer below the rank of Joint Commissioner. Further, if the order has been passed by Additional or Joint Commissioner, appeal has to be made to the Commissioner (Appeal) appointed for the same.

4.1 The appeal against the order passed by appellate authority under section 107 of the CGST Act lies with Appellate Tribunal. Relevant provisions for the same is mentioned in the section 112 of the CGST Act which reads as follows :

“112(1) Any person aggrieved by an order passed against him under section 107 or section 108 of this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act may appeal to the Appellate Tribunal against such order within three months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal.”

4.2 The Appellate Tribunal has not been constituted in view of the order by the Madras High Court in case of *Revenue Bar Association v. Union of India* [2019] 70 GSTR 277 (Mad) and therefore the appeal cannot be filed within three months from the date on which the order sought to be appealed against is communicated. In order to remove difficulty arising in giving effect to the above provision of the Act, the Government, on the recommendations of the council, has issued *the Central Goods and Services Tax (Ninth Removal of Difficulties) Order, 2019, dated December 3, 2019*<sup>1</sup>.

---

1. See [2020] 72 GSTR (St.) 52.

It has been provided through the said order that the appeal to Tribunal can be made *within three months (six months in case of appeals by the Government) from the date of communication of order or date on which the President or the State President, as the case may be, of the Appellate Tribunal enters office, whichever is later.*

4.3 Hence, as of now, the prescribed time-limit to make application to Appellate Tribunal will be counted from the date on which President or the State President enters office. The appellate authority while passing order may mention in the preamble that appeal may be made to the Appellate Tribunal whenever it is constituted within three months from the President or the State President enters office. Accordingly, it is advised that the appellate authorities may dispose all pending appeals expeditiously without waiting for the constitution of the Appellate Tribunal.

5. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

6. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

Principal Commissioner (GST)  
[CBEC-20/16/15/2018-GST]

---

*Circular No. 133/03/2020-GST, dated 23rd March, 2020*

*Subject: **Clarification in respect of apportionment of input tax credit (ITC) in cases of business reorganization under section 18(3) of CGST Act read with rule 41(1) of CGST Rules—Regarding***

Representations have been received from various taxpayers seeking clarification in respect of apportionment and transfer of ITC in the event of merger, demerger, amalgamation or change in the constitution/ownership of business. Certain doubts have been raised regarding the interpretation of sub-section (3) of section 18 of the Central Goods and Services Tax Act, 2017<sup>1</sup> (hereinafter referred to as the CGST Act) and sub-rule (1) of rule 41 of the Central Goods and Services Tax Rules, 2017<sup>2</sup> (hereinafter referred to as the CGST Rules) in the context of business reorganization.

2. According to sub-section (3) of section 18 of the CGST Act,—

*“Where there is a change in the constitution of a registered person on account of sale, merger, demerger, amalgamation, lease or transfer of the*

---

1. See [2017] 44 GSTR (St.) 249 ; [2017] 100 VST (St.) 1.

2. See [2017] 45 GSTR (St.) 402.

2020]

## CIRCULARS AND CLARIFICATIONS

125

*business with the specific provisions for transfer of liabilities, the said registered person shall be allowed to transfer the input tax credit which remains unutilized in his electronic credit ledger to such sold, merged, demerged, amalgamated, leased or transferred business in such manner as may be prescribed."*

Further, according to sub-rule (1) of rule 41 of the CGST Rules :

*"A registered person shall, in the event of sale, merger, de-merger, amalgamation, lease or transfer or change in the ownership of business for any reason, furnish the details of sale, merger, de-merger, amalgamation, lease or transfer of business, in Form GST ITC-02, electronically on the common portal along with a request for transfer of unutilized input tax credit lying in his electronic credit ledger to the transferee :*

*Provided that in the case of demerger, the input tax credit shall be apportioned in the ratio of the value of assets of the new units as specified in the demerger scheme.*

*Explanation.—For the purpose of this sub-rule, it is hereby clarified that the "'value of assets' means the value of the entire assets of the business, whether or not input tax credit has been availed thereon."*

3. The issues raised in various representations have been analyzed in the light of various legal provisions under GST. In order to ensure uniformity in the implementation of the provisions of the law, the Board, in exercise of its powers conferred by sub-section (1) of section 168 of the CGST Act clarifies the issues involved in the Table below :

Sl. No.	Issue/question	Clarification
a.	(i) In case of demerger, proviso to rule 41(1) of the CGST Rules provides that the input tax credit shall be apportioned in the ratio of the value of assets of the new units as specified in the demerger scheme. However, it is not clear as to whether the value of assets of the new units is to be considered at State level or at all-India level.	Proviso to sub-rule (1) of rule 41 of the CGST Rules provides for apportionment of the input tax credit in the ratio of the value of assets of the new units as specified in the demerger scheme. Further, the explanation to sub-rule (1) of rule 41 of the CGST Rules states that "value of assets" means the value of the entire assets of the business, whether or not input tax credit has been availed thereon. Under the provisions of the CGST Act, a person/company (having same PAN) is required to obtain separate registration in different States and each such registration is considered a distinct person for the purpose of the Act. Accordingly, for the purpose of apportionment of ITC pursuant to a demerger under sub-rule (1) of rule 41 of the CGST Rules, the value of assets of the new units is to be taken at the State level (at the level of distinct person) and not at the all-India level.

		<p><i>Illustration</i> A company XYZ is registered in two States of M. P. and U. P. Its total value of assets is worth Rs. 100 crore, while its assets in State of M. P. and U. P. are Rs. 60 crore and Rs. 40 crore respectively. It demerges a part of its business to company ABC. As a part of such demerger, assets of XYZ amounting to Rs. 30 crore are transferred to company ABC in State of M. P., while assets amounting to Rs. 10 crore only are transferred to ABC in State of U. P. (Total assets amounting to Rs. 40 crore at all-India level are transferred from XYZ to ABC). The unutilized ITC of XYZ in State of M. P. shall be transferred to ABC on the basis of ratio of value of assets in State of M. P., i. e., <math>30/60 = 0.5</math> and <i>not</i> on the basis of all-India ratio of value of assets, i. e., <math>40/100=0.4</math>. Similarly, unutilized ITC of XYZ in State of U. P. will be transferred to ABC in ratio of value of assets in State of U. P., i. e., <math>10/40 = 0.25</math>.</p>
	(ii) Is the transferor required to file <i>Form GST ITC-02</i> in all States where it is registered?	No. The transferor is required to file <i>Form GST ITC-02</i> only in those States where both transferor and transferee are registered.
b.	The proviso to rule 41(1) of the CGST Rules explicitly mentions 'demerger'. Other forms of business reorganization where part of business is hived off or business is transferred as a going concern, etc. have not been covered in the said rule. Wherever business reorganization results in partial transfer of business assets along with liabilities, whether the proviso to rule 41(1) of the CGST Rules, 2017 shall be applicable to calculate the amount of transferable ITC?	Yes, the formula for apportionment of ITC, as prescribed under proviso to sub-rule (1) of rule 41 of the CGST Rules, shall be applicable for all forms of business re-organization that results in partial transfer of business assets along with liabilities.

2020]

## CIRCULARS AND CLARIFICATIONS

127

c.	(i) Whether the ratio of value of assets, as prescribed under proviso to rule 41(1) of the CGST Rules, shall be applied in respect of each of the heads of input tax credit, viz., CGST/SGST/IGST/cess ?	<p>No, the ratio of value of assets, as prescribed under proviso to sub-rule (1) of rule 41 of the CGST Rules, shall be applied to the total amount of unutilized input tax credit (ITC) of the transferor, i.e., sum of CGST, SGST/UTGST and IGST credit. The said formula need not be applied separately in respect of each heads of ITC (CGST/SGST/IGST). Further, the said formula shall also be applicable for apportionment of cess between the transferor and transferee.</p> <p><i>Illustration A</i> : The ITC balances of transferor X in the State of Maharashtra under CGST, SGST and IGST heads are 5 lakh, 5 lakh and 10 lakh respectively. Pursuant to a scheme of demerger, X transfers 60% of its assets to transferee B. Accordingly, the amount of ITC to be transferred from A to B shall be 60% of 20 lakh (total sum of CGST, SGST and IGST credit), i. e., 12 lakh.</p>																																				
	(ii) How to determine the amount of ITC that is to be transferred to the transferee under each tax head (IGST/CGST/SGST) while filing of Form GST ITC-02 by the transferor ?	<p>The total amount of ITC to be transferred to the transferee (i. e., sum of CGST, SGST/UTGST and IGST credit) should not exceed the amount of ITC to be transferred, as determined under sub-rule (1) of rule 41 of the CGST Rules (refer 3(c)(i) above). However, the transferor shall be at liberty to determine the amount to be transferred under each tax head (IGST, CGST, SGST/UTGST) within this total amount, subject to the ITC balance available with the transferor under the concerned tax head. This is shown in the illustration below :</p> <table border="1" data-bbox="603 1232 1216 1872"> <thead> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> <tr> <th>State</th> <th>Asset ratio of transferee</th> <th>Tax heads</th> <th>ITC balance of transferor (pre-apportionment) as on the date of filing Form GST ITC-02)</th> <th>Total amount of ITC transferred to the transferee under Form GST ITC-02 ITC balance of transferor (post-apportionment) after filing of Form GST ITC-02)</th> <th>ITC balance of transferor (post-apportionment) after filing of Form GST ITC-02) (Col (4) – Col (5))</th> </tr> </thead> <tbody> <tr> <td>Delhi</td> <td>70%</td> <td>CGST</td> <td>10,00,000</td> <td>10,00,000</td> <td>0</td> </tr> <tr> <td></td> <td></td> <td>SGST</td> <td>10,00,000</td> <td>10,00,000</td> <td>0</td> </tr> <tr> <td></td> <td></td> <td>IGST</td> <td>30,00,000</td> <td>15,00,000</td> <td>15,00,000</td> </tr> <tr> <td></td> <td></td> <td>Total</td> <td>50,00,000</td> <td>35,00,000</td> <td>15,00,000</td> </tr> </tbody> </table>	(1)	(2)	(3)	(4)	(5)	(6)	State	Asset ratio of transferee	Tax heads	ITC balance of transferor (pre-apportionment) as on the date of filing Form GST ITC-02)	Total amount of ITC transferred to the transferee under Form GST ITC-02 ITC balance of transferor (post-apportionment) after filing of Form GST ITC-02)	ITC balance of transferor (post-apportionment) after filing of Form GST ITC-02) (Col (4) – Col (5))	Delhi	70%	CGST	10,00,000	10,00,000	0			SGST	10,00,000	10,00,000	0			IGST	30,00,000	15,00,000	15,00,000			Total	50,00,000	35,00,000	15,00,000
(1)	(2)	(3)	(4)	(5)	(6)																																	
State	Asset ratio of transferee	Tax heads	ITC balance of transferor (pre-apportionment) as on the date of filing Form GST ITC-02)	Total amount of ITC transferred to the transferee under Form GST ITC-02 ITC balance of transferor (post-apportionment) after filing of Form GST ITC-02)	ITC balance of transferor (post-apportionment) after filing of Form GST ITC-02) (Col (4) – Col (5))																																	
Delhi	70%	CGST	10,00,000	10,00,000	0																																	
		SGST	10,00,000	10,00,000	0																																	
		IGST	30,00,000	15,00,000	15,00,000																																	
		Total	50,00,000	35,00,000	15,00,000																																	

		Har- yana	40%	CGST	25,00,000	3,00,000	22,00,000
				SGST	25,00,000	5,00,000	20,00,000
				IGST	20,00,000	20,00,000	0
				<i>Total</i>	<i>70,00,000</i>	<i>28,00,000</i>	<i>42,00,000</i>
d.	(i) In order to calculate the amount of transferable ITC, the apportionment formula under proviso to rule 41(1) of the CGST Rules has to be applied to the unutilized ITC balance of the transferor. However, it is not clear as to which date shall be relevant to calculate the amount of unutilized ITC balance of transferor	<p>According to sub-section (3) of section 18 of the CGST Act, "Where there is a change in the constitution of a registered person on account of sale, merger, demerger, amalgamation, lease or transfer of the business with the specific provisions for transfer of liabilities, the said registered person shall be allowed to transfer the input tax credit which remains unutilized in his electronic credit ledger to such sold, merged, demerged, amalgamated, leased or transferred business in such manner as may be prescribed." Further, sub-rule (1) of rule 41 of the CGST Rules prescribes that the registered person shall file the details in Form GST ITC-02 for transfer of unutilized input tax credit lying in his electronic credit ledger to the transferee.</p> <p>A conjoint reading of sub-section (3) of section 18 of the CGST Act along with sub-rule (1) of rule 41 of the CGST Rules would imply that the apportionment formula shall be applied on the ITC balance of the transferor as available in electronic credit ledger on the date of filing of Form GST ITC-02 by the transferor.</p>					
	(ii) Which date shall be relevant to calculate the ratio of value of assets, as prescribed in the proviso to rule 41(1) of the CGST Rules, 2017 ?	<p>According to section 232(6) of the Companies Act, 2013, "The scheme under this section shall clearly indicate an appointed date from which it shall be effective and the scheme shall be deemed to be effective from such date and not at a date subsequent to the appointed date". The said legal provision appears to indicate that the "appointed date of demerger" is the date from which the scheme for demerger comes into force and it is specified in the respective scheme of demerger. Therefore, for the purpose of apportionment of ITC under sub-rule (1) of rule 41 of the CGST Rules, the ratio of the value of assets should be taken as on the "appointed date of demerger".</p> <p>In other words, for the purpose of apportionment of ITC under sub-rule (1) of rule 41 of the CGST Rules, while the ratio of the value of assets should be taken as on the "appointed date of demerger", the said ratio is to be applied on the ITC balance of the transferor on the date of filing Form GST ITC-02 to calculate the amount to transferable ITC.</p>					



2020]

CIRCULARS AND CLARIFICATIONS

129

4. Difficulty, if any, in implementation of the circular may be brought to the notice of the Board. Hindi version would follow.

Principal Commissioner  
[F. No. CBEC-20/06/13/2019-GST]

*Circular No. 134/04/2020-GST, dated 23rd March, 2020*

**Subject: Clarification in respect of issues under GST law for companies under Insolvency and Bankruptcy Code, 2016—Regarding**

Various representations have been received from the trade and industry seeking clarification on issues being faced by entities covered under Insolvency and Bankruptcy Code, 2016 (hereinafter referred to as the "IBC").

2. As per IBC, once an entity defaults certain threshold amount, Corporate Insolvency Resolution Process (hereafter referred to as "CIRP") gets triggered and the management of such entity (corporate debtor) and its assets vest with an interim resolution professional (hereafter referred to as "IRP") or resolution professional (hereafter referred to as "RP"). It continues to run the business and operations of the said entity as a going concern till the insolvency proceeding is over and an order is passed by the National Company Law Tribunal (hereinafter referred to as the "NCLT")

3. To address the aforementioned problems, Notification No. 11/2020-Central Tax, dated March 21, 2020<sup>1</sup> has been issued by the Government prescribing special procedure under section 148 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the "CGST Act") for the corporate debtors who are undergoing CIRP under the provisions of IBC and the management of whose affairs are being undertaken by IRP/RP. In order to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168(1) of the CGST Act hereby clarifies various issues in the Table below :

<i>Sl. No.</i>	<i>Issue</i>	<i>Clarification</i>
1.	<i>How are dues under GST for pre-CIRP period be dealt ?</i>	In accordance with the provisions of the IBC and various legal pronouncements on the issue, no coercive action can be taken against the corporate debtor with respect to the dues for period prior to insolvency commencement date. The dues of the

1. See [2020] 75 GSTR (St.) 83.

		<p>period prior to the commencement of CIRP will be treated as 'operational debt' and claims may be filed by the proper officer before the NCLT in accordance with the provisions of the IBC. The tax officers shall seek the details of supplies made/received and total tax dues pending from the corporate debtor to file the claim before the NCLT.</p> <p>Moreover, section 14 of the IBC mandates the imposition of a moratorium period, wherein the institution of suits or continuation of pending suits or proceedings against the corporate debtor is prohibited.</p>
2.	<i>Should the GST registration of corporate debtor be cancelled ?</i>	It is clarified that the GST registration of an entity for which CIRP has been initiated should not be cancelled under the provisions of section 29 of the CGST Act, 2017. The proper officer may, if need be, suspend the registration. In case the registration of an entity undergoing CIRP has already been cancelled and it is within the period of revocation of cancellation of registration, it is advised that such cancellation may be revoked by taking appropriate steps in this regard.
3.	<i>Is IRP/RP liable to file returns of pre-CIRP period ?</i>	No. In accordance with the provisions of IBC, 2016, the IRP/RP is under obligation to comply with all legal requirements <i>for period after the insolvency commencement date</i> . Accordingly, it is clarified that IRP/RP are not under an obligation to file returns of pre-CIRP period.
<i>During CIRP period</i>		
4.	<i>Should a new registration be taken by the corporate debtor during the CIRP period ?</i>	The corporate debtor who is undergoing CIRP is to be treated as a distinct person of the corporate debtor and shall be liable to take a new registration in each State or Union territory where the corporate debtor was registered earlier, within thirty days of the appointment of the IRP/RP. Further, in cases where the IRP/RP has been appointed prior to the issuance of Notification No. 11/2020-Central Tax, dated March 21, 2020 <sup>1</sup> , he shall take registration within thirty days of issuance of the said notification, with effect from date of his appointment as IRP/RP.
5.	<i>How to file first return after obtaining new registration ?</i>	The IRP/RP will be liable to furnish returns, make payment of tax and comply with all the provisions of the GST law during CIRP period. The IRP/RP is required to ensure that the first return is filed under

		section 40 of the CGST Act, for the period beginning the date on which it became liable to take registration till the date on which registration has been granted.
6.	<i>How to avail ITC for invoices issued to the erstwhile registered person in case the IRP/RP has been appointed before issuance of Notification No. 11/2020-Central Tax, dated March 21, 2020<sup>1</sup> and no return has been filed by the IRP during the CIRP ?</i>	<p>The special procedure issued under section 148 of the CGST Act has provided the manner of availment of ITC while furnishing the first return under section 40.</p> <p>The said class of persons shall, in his first return, be eligible to avail input tax credit on invoices covering the supplies of goods or services or both, received since appointment as IRP/RP and during the CIRP period but bearing the GSTIN of the erstwhile registered person, subject to the conditions of Chapter V of the CGST Act and rule made thereunder, <i>except the provisions of sub-section (4) of section 16 of the CGST Act and sub-rule (4) of rule 36 of the CGST Rules</i>. In terms of the special procedure under section 148 of the CGST Act issued vide Notification No. 11/2020-Central Tax, dated March 21, 2020<sup>1</sup>. This exception is made only for the first return filed under section 40 of the <i>CGST Act</i>.</p>
7.	<i>How to avail ITC for invoices by persons who are availing supplies from the corporate debtors undergoing CIRP, in cases where the IRP/RP was appointed before the issuance of the Notification No. 11/2020-Central Tax, dated March 21, 2020<sup>1</sup> ?</i>	Registered persons who are receiving supplies from the said class of persons shall, for the period from the date of appointment of IRP/RP till the date of registration as required in this notification or 30 days from the date of this notification, whichever is earlier, be eligible to avail input tax credit on invoices issued using the GSTIN of the erstwhile registered person, subject to the conditions of Chapter V of the CGST Act and rule made thereunder, <i>except the provisions of sub-rule (4) of rule 36 of the CGST Rules</i> .
8.	<i>Some of the IRP/RPs have made deposit in the cash ledger of erstwhile registration of the corporate debtor. How to claim refund for amount deposited in the cash ledger by the IRP/RP ?</i>	<p>Any amount deposited in the cash ledger by the IRP/RP, in the existing registration, from the date of appointment of IRP/RP to the date of notification specifying the special procedure for corporate debtors undergoing CIRP, shall be available for refund to the erstwhile registration under the head refund of cash ledger, even though the relevant <i>Form GSTR-3B/GSTR-1</i> are not filed for the said period.</p> <p>The instructions contained in Circular No. 125/44/2019-GST, dated November 18, 2019<sup>2</sup> stands modified to this extent.</p>

1. See [2020] 75 GSTR (St.) 83.
2. See [2020] 72 GSTR (St.) 11.

4. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

5. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

Principal Commissioner (GST)  
[CBEC-20/16/12/2020-GST]

*Circular No. 135/05/2020-GST, dated 31st March, 2020*

**Subject: Clarification on refund related issues—Regarding**

Various representations have been received seeking clarification on some of the issues relating to GST refunds. In order to clarify these issues and to ensure uniformity in the implementation of the provisions of law in this regard across the field formations, the Board, in exercise of its powers conferred by section 168(1) of the Central Goods and Services Tax Act, 2017<sup>1</sup> (hereinafter referred to as “CGST Act”), hereby clarifies the issues detailed hereunder :

**2. Bunching of refund claims across financial years**

2.1 It may be recalled that the restriction on clubbing of tax periods across different financial years was put in vide para 11.2 of Circular No. 37/11/2018-GST, dated March 15, 2018<sup>2</sup>. The said circular was rescinded being subsumed in the master circular on refunds No. 125/44/2019-GST, dated November 18, 2019<sup>3</sup> and the said restriction on the clubbing of tax periods across financial years for claiming refund thus has been continued vide paragraph 8 of the Circular No. 125/44/2019-GST, dated November 18, 2019<sup>3</sup>, which is reproduced as under :

“8. The applicant, at his option, may file a refund claim for a tax period or by clubbing successive tax periods. *The period for which refund claim has been filed, however, cannot spread across different financial years.* Registered persons having aggregate turnover of up to Rs. 1.5 crore in the preceding financial year or the current financial year opting to file *Form GSTR-1* on quarterly basis, can only apply for refund on a quarterly basis or clubbing successive quarters as aforesaid. However, refund claims under categories listed at (a), (c) and (e) in para 3 above must be filed by the

1. See [2017] 44 GSTR (St.) 249 ; [2017] 100 VST (St.) 1.
2. See [2018] 51 GSTR (St.) 190.
3. See [2020] 72 GSTR (St.) 11.

applicant chronologically. This means that an applicant, after submitting a refund application under any of these categories for a certain period, shall not be subsequently allowed to file a refund claim under the same category for any previous period. This principle/limitation, however, shall not apply in cases where a fresh application is being filed pursuant to a deficiency memo having been issued earlier.”

2.2 The honourable Delhi High Court in order dated January 21, 2020, in the case of *Pitambra Books Pvt. Ltd. v. Union of India* [2020] 75 GSTR 581 (Delhi), vide para 13 of the said order has stayed the rigour of paragraph 8 of Circular No. 125/44/2019-GST, dated November 18, 2019 and has also directed the Government to either open the online portal so as to enable the petitioner to file the tax refund electronically, or to accept the same manually within four weeks from the order. The honourable Delhi High Court vide para 12 of the aforesaid order has observed that *the circulars can supplant but not supplement the law. Circulars might mitigate rigours of law by granting administrative relief beyond relevant provisions of the statute, however, Central Government is not empowered to withdraw benefits or impose stricter conditions than postulated by the law.*

2.3 Further, same issue has been raised in various other representations also, especially those received from the merchant exporters wherein merchant exporters have received the supplies of goods in the last quarter of a financial year and have made exports in the next financial year, i. e., from April onwards. The restriction imposed vide para 8 of the master refund circular prohibits the refund of ITC accrued in such cases as well.

2.4 On perusal of the provisions under sub-section (3) of section 16 of the Integrated Goods and Services Tax Act, 2017 and sub-section (3) of section 54 of the CGST Act, there appears no bar in claiming refund by clubbing different months across successive financial years.

2.5 The issue has been examined and it has been decided to remove the restriction on clubbing of tax periods across financial years. Accordingly, Circular No. 125/44/2019-GST, dated November 18, 2019 stands modified to that extent, i. e., the restriction on bunching of refund claims across financial years shall not apply.

### 3. Refund of accumulated input tax credit (ITC) on account of reduction in GST rate

3.1 It has been brought to the notice of the Board that some of the applicants are seeking refund of unutilized ITC on account of inverted duty structure where the inversion is due to change in the GST rate on the same goods. This can be explained through an illustration. An applicant trading in goods has purchased, say goods “X” attracting 18 per cent. GST.

However, subsequently, the rate of GST on "X" has been reduced to, say 12 per cent. It is being claimed that accumulation of ITC in such a case is also covered as accumulation on account of inverted duty structure and such applicants have sought refund of accumulated ITC under clause (ii) of sub-section (3) of section 54 of the CGST Act.

3.2 It may be noted that refund of accumulated ITC in terms clause (ii) of sub-section (3) of section 54 of the CGST Act is available where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies. It is noteworthy that, the input and output being the same in such cases, though attracting different tax rates at different points in time, do not get covered under the provisions of clause (ii) of sub-section (3) of section 54 of the CGST Act. It is hereby clarified that refund of accumulated ITC under clause (ii) of sub-section (3) of section 54 of the CGST Act would not be applicable in cases where the input and the output supplies are the same.

#### 4. *Change in manner of refund of tax paid on supplies other than zero-rated supplies*

4.1 Circular No. 125/44/2019-GST, dated November 18, 2019<sup>1</sup>, in para 3, categorizes the refund applications to be filed in *Form GST RFD-01* as under :

- (a) Refund of unutilized input tax credit (ITC) on account of exports without payment of tax ;
- (b) Refund of tax paid on export of services with payment of tax ;
- (c) Refund of unutilized ITC on account of supplies made to SEZ Unit/SEZ Developer without payment of tax ;
- (d) Refund of tax paid on supplies made to SEZ Unit/SEZ developer with payment of tax ;
- (e) Refund of unutilized ITC on account of accumulation due to inverted tax structure ;
- (f) Refund to supplier of tax paid on deemed export supplies ;
- (g) Refund to recipient of tax paid on deemed export supplies ;
- (h) Refund of excess balance in the electronic cash ledger ;
- (i) *Refund of excess payment of tax ;*
- (j) *Refund of tax paid on intra-State supply which is subsequently held to be inter-State supply and vice versa ;*
- (k) *Refund on account of assessment/provisional assessment/appeal/any other order ;*
- (l) *Refund on account of "any other" ground or reason.*

1. See [2020] 72 GSTR (St.) 11.

4.2 For the refund of tax paid falling in categories specified at Sl. Nos. (i) to (l) above, i. e., refund claims on supplies other than zero-rated supplies, no separate debit of ITC from electronic credit ledger is required to be made by the applicant at the time of filing refund claim, being claim of tax already paid. However, the total tax would have been normally paid by the applicant by debiting tax amount from both electronic credit ledger and electronic cash ledger. At present, in these cases, the amount of admissible refund, is paid in cash even when such payment of tax or any part thereof, has been made through ITC.

4.3.1 As this could lead to allowing unintended encashment of credit balances, this issue has been engaging attention of the Government. Accordingly, vide Notification No. 16/2020-Central Tax, dated March 23, 2020<sup>1</sup>, sub-rule (4A) has been inserted in rule 86 of the CGST Rules, 2017 which reads as under :

“(4A) Where a registered person has claimed refund of any amount paid as tax wrongly paid or paid in excess for which debit has been made from the electronic credit ledger, the said amount, if found admissible, shall be re-credited to the electronic credit ledger by the proper officer by an order made in *Form GST PMT-03*.”

4.3.2 Further, vide the same notification, sub-rule (1A) has also been inserted in rule 92 of the CGST Rules, 2017. The same is reproduced here-under :

“(1A) Where, upon examination of the application of refund of any amount paid as tax other than the refund of tax paid on zero-rated supplies or deemed export, the proper officer is satisfied that a refund under subsection (5) of section 54 of the Act is due and payable to the applicant, he shall make an order in *Form RFD-06* sanctioning the amount of refund to be paid, in cash, proportionate to the amount debited in cash against the total amount paid for discharging tax liability for the relevant period, mentioning therein the amount adjusted against any outstanding demand under the Act or under any existing law and the balance amount refundable and for the remaining amount which has been debited from the electronic credit ledger for making payment of such tax, the proper officer shall issue *Form GST PMT-03* re-crediting the said amount as input tax credit in electronic credit ledger.”

4.4 The combined effect the above mentioned changes is that any such refund of tax paid on supplies other than zero-rated supplies will now be admissible proportionately in the respective original mode of payment,

---

1. See [2020] 75 GSTR (St.) 87.

i. e., in cases of refund, where the tax to be refunded has been paid by debiting both electronic cash and credit ledgers (other than the refund of tax paid on zero-rated supplies or deemed export), the refund to be paid in cash and credit shall be calculated in the same proportion in which the cash and credit ledger has been debited for discharging the total tax liability for the relevant period for which application for refund has been filed. Such amount, shall be accordingly paid by issuance of order in *Form GST RFD-06* for amount refundable in cash and *Form GST PMT-03* to re-credit the amount attributable to credit as ITC in the electronic credit ledger.

5. *Guidelines for refunds of input tax credit under section 54(3)*

5.1 In terms of para 36 of Circular No. 125/44/2019-GST, dated November 18, 2019<sup>1</sup>, the refund of ITC availed in respect of invoices not reflected in *Form GSTR-2A* was also admissible and copies of such invoices were required to be uploaded. However, in wake of insertion of sub-rule (4) to rule 36 of the CGST Rules, 2017 vide Notification No. 49/2019-GST, dated October 9, 2019<sup>2</sup>, various references have been received from the field formations regarding admissibility of refund of the ITC availed on the invoices which are not reflecting in the *Form GSTR-2A* of the applicant.

5.2 The matter has been examined and it has been decided that the refund of accumulated ITC shall be restricted to the ITC as per those invoices, the details of which are uploaded by the supplier in *Form GSTR-1* and are reflected in the *Form GSTR-2A* of the applicant. Accordingly, para 36 of Circular No. 125/44/2019-GST, dated November 18, 2019 stands modified to that extent.

6. *New Requirement to mention HSN/SAC in annexure 'B'*

6.1 References have also been received from the field formations that HSN wise details of goods and services are not available in *Form GSTR-2A* and therefore it becomes very difficult to distinguish ITC on capital goods and/or input services out of total ITC for a relevant tax period. It has been recommended that a column relating to HSN/SAC Code should be added in the statement of invoices relating to inward supply as provided in *annexure B* of Circular No. 125/44/2019-GST, dated November 18, 2019 so as to easily identify between the supplies of goods and services.

6.2 The issue has been examined and considering that such a distinction is important in view of the provisions relating to refund where refund of credit on capital goods and/or services is not permissible in certain cases,

---

1. See [2020] 72 GSTR (St.) 11.

2. See [2019] 70 GSTR (St.) 1.



2020]

## CIRCULARS AND CLARIFICATIONS

137

it has been decided to amend the said statement. Accordingly, *annexure B* of Circular No. 125/44/2019-GST, dated November 18, 2019<sup>1</sup> stands modified to that extent.

6.3 A suitably modified statement format is attached for applicants to upload the details of invoices reflecting in their *Form GSTR-2A*. The applicant is, in addition to details already prescribed, now required to mention HSN/SAC code which is mentioned on the inward invoices. In cases where supplier is not mandated to mention HSN/SAC code on invoice, the applicant need not mention HSN/SAC code in respect of such an inward supply.

7. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

8. Difficulty, if any, in implementation of this circular may please be brought to the notice of the Board. Hindi version would follow.

Principal Commissioner  
[CBEC-20/01/06/2019-GST]

*Annexure B**Statement of invoices to be submitted with application for refund of unutilized ITC*

Sl. No.	GS-TIN of the supplier	Name of the supplier	Invoice details			Category of input supplies		Central tax	State tax/ Union territory tax	Integrated tax	Cess	Eligible for ITC	Amount of eligible ITC
			Invoice No.	Date	Value	Inputs/ Input Services/ capital goods	HSN/ SAC						
1	2	3	4	5	6	7	8	9	10	11	12	13	14
												Yes/ No/ Partially	

*Circular No. 136/06/2020-GST, dated 3rd April, 2020*

**Subject: Clarification in respect of various measures announced by the Government for providing relief to the taxpayers in view of spread of novel corona virus (COVID-19)—Regarding**

The spread of novel corona virus (COVID-19) across many countries of the world, including India, has caused immense loss to the lives of people

1. See [2020] 72 GSTR (St.) 11.

and resultantly impacted the trade and industry. In view of the emergent situation and challenges faced by taxpayers in meeting the compliance requirements under various provisions of the Central Goods and Services Tax Act, 2017<sup>1</sup> (hereinafter referred to as the "CGST Act"), Government has announced various relief measures relating to statutory and regulatory compliance matters across sectors.

2. The Government has issued following notifications in order to provide relief to the taxpayers :

Sl. No.	Notification	Remarks
1.	Notification No. 30/2020-Central Tax, dated April 3, 2020 <sup>1</sup>	Amendment in the CGST Rules so as to allow taxpayers opting for the Composition Scheme for the financial year 2020-21 to file their option in <i>Form CMP-02</i> till 30th June, 2020 and to allow cumulative application of the condition in rule 36(4) for the months of February, 2020 to August, 2020 in the return for tax period of September, 2020.
2.	Notification No. 31/2020-Central Tax, dated April 3, 2020 <sup>2</sup>	A lower rate of interest of NIL for first 15 days after the due date of filing return in <i>Form GSTR-3B</i> and at nine per cent. thereafter is notified for those registered persons having aggregate turnover above Rs. 5 crore and Nil rate of interest is notified for those registered persons having aggregate turnover below Rs. 5 crore in the preceding financial year, for the tax periods of February, 2020 to April, 2020. This lower rate of interest shall be subject to condition that due tax is paid by filing return in <i>Form GSTR-3B</i> by the date(s) as specified in the notification.
3.	Notification No. 32/2020-Central Tax, dated April 3, 2020 <sup>3</sup>	Notification under section 128 of the CGST Act for waiver of late fee for delay in furnishing returns in <i>Form GSTR-3B</i> for the tax periods of February, 2020 to April, 2020 provided the return in <i>Form GSTR-3B</i> by the date as specified in the Notification.
4.	Notification No. 33/2020-Central Tax, dated April 3, 2020 <sup>4</sup>	Notification under section 128 of the CGST Act for waiver of late fee for delay in furnishing the statement of outward supplies in <i>Form GSTR-1</i> for taxpayers for the tax periods March, 2020 to May, 2020 and for quarter ending 31st March 2020 if the same are furnished on or before 30th day of June, 2020.
5.	Notification No. 34/2020-Central Tax, dated April 3, 2020 <sup>5</sup>	Extension of due date of furnishing statement, containing the details of payment of self-assessed tax in <i>Form GST CMP-08</i> for the quarter ending 31st March,

1. See [2017] 44 GSTR (St.) 249 ; [2017] 100 VST (St.) 1.

2020]

## CIRCULARS AND CLARIFICATIONS

139

		2020 till the 7th day of July, 2020 and filing <i>Form GSTR-4</i> for the financial year ending 31st March, 2020 till the 15th day of July, 2020.
6.	Notification No. 35/2020-Central Tax, dated April 3, 2020 <sup>6</sup>	Notification under section 168A of the CGST Act for extending due date of compliance which falls during the period from the 20th day of March, 2020 to the 29th day of June, 2020 to 30th day of June, 2020.

1. See [2020] 75 GSTR (St.) 102.
2. See [2020] 75 GSTR (St.) 103.
3. See [2020] 75 GSTR (St.) 105.
4. See [2020] 75 GSTR (St.) 106.
5. See [2020] 75 GSTR (St.) 107.
6. See [2020] 75 GSTR (St.) 108.

3. Various issues relating to above mentioned notifications have been examined. In order to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168(1) of the CGST Act hereby clarifies each of these issues as under :

SL. No.	Issue	Clarification
1.	<i>What are the measures that have been specifically taken for taxpayers who have opted to pay tax under section 10 of the CGST Act or those availing the option to pay tax under Notification No. 2/2019-Central Tax (Rate), dated the 7th March, 2019<sup>1</sup> ?</i>	<p>1. The said class of taxpayers, as per the Notification No. 34/2020-Central Tax, dated April 3, 2020<sup>2</sup>, have been allowed, to,—</p> <p>(i) furnish the statement of details of payment of self-assessed tax in <i>Form GST CMP-08</i> for the quarter <i>January to March, 2020</i> by July 7, 2020 ; and</p> <p>(ii) furnish the return in <i>Form GSTR-4</i> for the <i>financial year 2019-20</i> by July 15, 2020.</p> <p>2. In addition to the above, taxpayers opting for the composition scheme <i>for the financial year 2020-21</i>, have been allowed, as per the notification No. 30/2020-Central Tax, dated April 3, 2020<sup>3</sup>, to,—</p> <p>(i) file an intimation in <i>Form GST CMP-02</i> by June 30, 2020 ; and</p> <p>(ii) furnish the statement in <i>Form GST ITC-03</i> till July 31, 2020.</p>
2.	<i>Whether due date of furnishing Form GSTR-3B for the months of February, March and April, 2020 has been extended ?</i>	1. The due dates for furnishing <i>Form GSTR-3B</i> for the months of February, March and April, 2020 <i>has not been extended</i> through any of the notifications referred in para 2 above.

		<p>2. However, as per Notification No. 31/2020-Central Tax, dated April 3, 2020<sup>4</sup>, NIL rate of interest for first 15 days after the due date of filing return in <i>Form GSTR-3B</i> and <i>reduced rate of interest at nine per cent. thereafter has been notified</i> for those registered persons whose aggregate turnover in the preceding financial year is above Rs. 5 crore. For those registered persons having turnover up to Rs. 5 crore in the preceding financial year, <i>Nil rate of interest has also been notified.</i></p> <p>3. Further, vide notification as per Notification No. 32/2020<sup>5</sup>-Central Tax, dated April 3, 2020, Government has waived the late fees for delay in furnishing the return in <i>Form GSTR-3B</i> for the months of February, March and April, 2020.</p> <p>4. The lower rate of interest and waiver of late fee would be available only if due tax is paid by filing return in <i>Form GSTR-3B</i> by the date(s) as specified in the notification.</p>
3.	<p><i>What are the conditions attached for availing the reduced rate of interest for the months of February, March and April, 2020, for a registered person whose aggregate turnover in the preceding financial year is above Rs. 5 crore ?</i></p>	<p>1. As clarified at Sl. No. (2) above, the due date for furnishing the return remains unchanged ; i. e., 20th day of the month succeeding such month. The rate of interest has been notified as nil for first 15 days from the due date, and nine per cent. per annum thereafter, for the said months.</p> <p>2. The reduced rate of interest is subject to the condition that the registered person <i>must furnish the returns in Form GSTR-3B on or before 24th day of June, 2020.</i></p> <p>3. In case the returns in <i>Form GSTR-3B</i> for the said months are not furnished on or before 24th day of June, 2020 then interest at 18 per cent. per annum shall be payable from the due date of return, till the date on which the return is filed. In addition, regular late fee shall also be leviable for such delay along with liability for penalty.</p>
4.	<p><i>How to calculate the interest for late payment of tax for the months of February, March and April, 2020 for a registered person whose aggregate turnover in preceding financial year is above Rs. 5 crore ?</i></p>	<p>1. As explained above, the rate of interest has been notified as nil for first 15 days from the due date, and nine per cent. per annum thereafter, for the said months. The same can be explained through an illustration.</p> <p><i>Illustration</i> :—Calculation of interest for delayed filing of return for the month of March, 2020 (due date of filing being April 20, 2020) may be illustrated as per the below Table :</p>

2020]

## CIRCULARS AND CLARIFICATIONS

141

		Sl. No.	Date of filing GSTR-3B	No. of days of delay	Whether condition for reduced interest is fulfilled ?	Interest
		1.	02.05.2020	11	Yes	Zero interest
		2.	20.05.2020	30	Yes	Zero interest for 15 days + interest rate at nine per cent. p.a. for 15 days
		3.	20.06.2020	61	Yes	Zero interest for 15 days + interest rate at nine per cent. p.a. for 46 days
		4.	24.06.2020	65	Yes	Zero interest for 15 days + interest rate at nine per cent. p. a. for 50 days
		5.	30.06.2020	71	No	Interest rate at 18 per cent. p.a. for 71 days (i. e., no benefit of reduced interest)
5.	What are the conditions attached for availing the NIL rate of interest for the months of February, March and April, 2020, for a registered person whose aggregate turnover in preceding financial year is up to Rs. 5 crore ?	<p>1. As clarified at Sl. No. (2) above, the due date for furnishing the return remains unchanged. The rate of interest has been notified as Nil for the said months.</p> <p>2. The conditions for availing the NIL rate of interest is that the registered person must furnish the returns in Form GSTR-3B on or before the date as mentioned in Notification No. 31/2020-Central Tax, dated April 3, 2020<sup>4</sup>.</p>				

		3. In case the return for the said months are not furnished on or before the date mentioned in the notification then <i>interest at 18 per cent. per annum shall be charged from the due date of return, till the date on which the return is filed</i> as explained in the illustration at Sl. No. (4) above, against entry 5. In addition, regular late fee shall also be leviable for such delay along with liability for penalty.
6.	<i>Whether the due date of furnishing the statement of outward supplies in Form GSTR-1 under section 37 has been extended for the months of February, March and April 2020 ?</i>	Under the provisions of section 128 of the CGST Act, in terms of Notification No. 33/2020-Central Tax, dated April 3, 2020 <sup>6</sup> , late fee leviable under section 47 has been waived for delay in furnishing the statement of outward supplies in <i>Form GSTR-1</i> under section 37, for the tax periods March, 2020, April 2020, May, 2020 and quarter ending 31st March 2020 if the same are furnished on or before the 30th day of June, 2020.
7.	<i>Whether restriction under rule 36(4) of the CGST Rules would apply during the lockdown period ?</i>	Vide Notification No. 30/2020-Central Tax, dated April 3, 2020 <sup>3</sup> , a proviso has been inserted in CGST Rules, 2017 to provide that the said condition shall not apply to input tax credit availed by the registered persons in the returns in <i>Form GSTR-3B</i> for the months of February, March, April, May, June, July and August, 2020, but that the said condition shall apply cumulatively for the said period and that the return in <i>Form GSTR-3B</i> for the tax period of September, 2020 shall be furnished with cumulative adjustment of input tax credit for the said months in accordance with the condition under rule 36(4).
8.	<i>What will be the status of e-way bills which have expired during the lockdown period ?</i>	In terms of Notification No. 35/2020-Central Tax, dated April 3, 2020 <sup>7</sup> , issued under the provisions of section 168A of the CGST Act, where the validity of an e-way bill generated under rule 138 of the CGST Rules <i>expires during the period 20th day of March, 2020 to 15th day of April, 2020</i> , the validity period of such e-way bill has been extended till the <i>30th day of April, 2020</i> .
9.	<i>What are the measures that have been specifically taken for taxpayers who are required to deduct tax at source under section 51, input service distributors and non-resident taxable persons ?</i>	Under the provisions of section 168A of the CGST Act, in terms of Notification No. 35/2020-Central Tax, dated April 3, 2020 <sup>7</sup> , the said class of taxpayers have been allowed to furnish the respective returns specified in sub-sections (3), (4) and (5) of section 39 of the said Act, for the months of March, 2020 to May, 2020 on or before the 30th day of June, 2020.

2020]

## CIRCULARS AND CLARIFICATIONS

143

10.	<i>What are the measures that have been specifically taken for taxpayers who are required to collect tax at source under section 52 ?</i>	Under the provisions of section 168A of the CGST Act, in terms of Notification No. 35/2020-Central Tax, dated April 3, 2020 <sup>7</sup> , the said class of taxpayers have been allowed to furnish the statement specified in section 52, for the months of March, 2020 to May, 2020 on or before the 30th day of June, 2020.
11.	<i>The time limit for compliance of some of the provisions of the CGST Act is falling during the lock-down period announced by the Government. What should the taxpayer do ?</i>	Vide Notification No. 35/2020-Central Tax, dated April 3, 2020 <sup>7</sup> , issued under the provisions of 168A of the CGST Act, except for few provisions covered in exclusion clause, any time limit for completion or compliance of any action which falls during the period from the 20th day of March, 2020 to the 29th day of June, 2020, and where completion or compliance of such action has not been made within such time, has been extended to 30th day of June, 2020.

1. See [2019] 63 GSTR (St.) 302.
2. See [2020] 75 GSTR (St.) 107.
3. See [2020] 75 GSTR (St.) 102.
4. See [2020] 75 GSTR (St.) 103.
5. See [2020] 75 GSTR (St.) 105.
6. See [2020] 75 GSTR (St.) 106.
7. See [2020] 75 GSTR (St.) 108.

4. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

5. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

Principal Commissioner  
[CBEC-20/06/04-2020-GST]

*Circular No. 137/07/2020-GST, dated 13th April, 2020*

**Subject: Clarification in respect of certain challenges faced by the registered persons in implementation of provisions of GST Laws—Regarding**

Circular No. 136/06/2020-GST, dated April 3, 2020<sup>1</sup> had been issued to clarify doubts regarding relief measures taken by the Government for facilitating taxpayers in meeting the compliance requirements under various provisions of the Central Goods and Services Tax Act, 2017<sup>2</sup> (hereinafter referred to as the "CGST Act") on account of the measures taken to prevent the spread of novel corona virus (COVID-19). It has been brought to

1. See page 137 *supra*.
2. See [2017] 44 GSTR (St.) 249 ; [2017] 100 VST (St.) 1.

the notice of the Board that certain challenges are being faced by taxpayers in adhering to the compliance requirements under various other provisions of the CGST Act which also need to be clarified.

2. The issues raised have been examined and in order to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168(1) of the CGST Act hereby clarifies as under :

Sl. No.	Issue	Clarification
1.	<i>An advance is received by a supplier for a service contract which subsequently got cancelled. The supplier has issued the invoice before supply of service and paid the GST thereon. Whether he can claim refund of tax paid or is he required to adjust his tax liability in his returns ?</i>	In case GST is paid by the supplier on advances received for a future event which got cancelled subsequently <i>and for which invoice is issued before supply of service</i> , the supplier is required to issue a "credit note" in terms of section 34 of the CGST Act. He shall declare the details of such credit notes in the return for the month during which such credit note has been issued. The tax liability shall be adjusted in the return subject to conditions of section 34 of the CGST Act. There is no need to file a separate refund claim.  However, in cases where there is no output liability against which a credit note can be adjusted, registered persons may proceed to file a claim under "Excess payment of tax, if any" through <i>Form GST RFD-01</i> .
2.	<i>An advance is received by a supplier for a service contract which got cancelled subsequently. The supplier has issued receipt voucher and paid the GST on such advance received. Whether he can claim refund of tax paid on advance or he is required to adjust his tax liability in his returns ?</i>	In case GST is paid by the supplier on advances received for an event which got cancelled subsequently and for which no invoice has been issued in terms of section 31(2) of the CGST Act, he is required to issue a "refund voucher" in terms of section 31(3) (e) of the CGST Act read with rule 51 of the CGST Rules.  The taxpayer can apply for refund of GST paid on such advances by filing <i>Form GST RFD-01</i> under the category "refund of excess payment of tax".



3.	<i>Goods supplied by a supplier under cover of a tax invoice are returned by the recipient. Whether he can claim refund of tax paid or is he required to adjust his tax liability in his returns ?</i>	<p>In such a case where the goods supplied by a supplier are returned by the recipient and where tax invoice had been issued, the supplier is required to issue a "credit note" in terms of section 34 of the CGST Act. He shall declare the details of such credit notes in the return for the month during which such credit note has been issued. The tax liability shall be adjusted in the return subject to conditions of section 34 of the CGST Act. There is no need to file a separate refund claim in such a case.</p> <p>However, in cases where there is no output liability against which a credit note can be adjusted, registered persons may proceed to file a claim under "excess payment of tax, if any" through Form GST RFD-01.</p>
4.	<i>Letter of Undertaking (LUT) furnished for the purposes of zero-rated supplies as per provisions of section 16 of the Integrated Goods and Services Tax Act, 2017 read with rule 96A of the CGST Rules has expired on March 31, 2020. Whether a registered person can still make a zero-rated supply on such LUT and claim refund accordingly or does he have to make such supplies on payment of IGST and claim refund of such IGST ?</i>	<p>Notification No. 37/2017-Central Tax, dated October 4, 2017<sup>1</sup>, requires LUT to be furnished for a financial year. However, in terms of Notification No. 35/2020-Central Tax, dated April 3, 2020<sup>2</sup>, where the requirement under the GST Law for furnishing of any report, document, return, statement or such other record falls during the period from March 20, 2020 to June 29, 2020, has been extended till June 30, 2020.</p> <p>Therefore, in terms of Notification No. 35/2020-Central Tax<sup>2</sup>, time limit for filing of LUT for the year 2020-21 shall stand extended to June 30, 2020 and the taxpayer can continue to make the supply without payment of tax under LUT provided that the Form GST RFD-11 for 2020-21 is furnished on or before June 30, 2020. Taxpayers may quote the reference no of the LUT for the year 2019-20 in the relevant documents.</p>
5.	<i>While making the payment to recipient, amount equivalent to one per cent was deducted as per the provisions of section 51 of the Central Goods and Services Tax</i>	As per Notification No. 35/2020-Central Tax, dated April 3, 2020 <sup>2</sup> , where the timeline for any compliance required as per sub-section (3) of section 39 and

	<i>Act, 2017, i. e., Tax Deducted at Source (TDS). Whether the date of deposit of such payment has also been extended vide Notification No. 35/2020-Central Tax, dated April 3, 2020<sup>2</sup> ?</i>	section 51 of the Central Goods and Services Tax Act, 2017 falls during the period from March 20, 2020 to June 29, 2020, the same has been extended till June 30, 2020. Accordingly, the due date for furnishing of return in Form GSTR-7 along with deposit of tax deducted for the said period has also been extended till June 30, 2020 and no interest under section 50 shall be leviable if tax deducted is deposited by June 30, 2020.
6.	<i>As per section 54(1), a person is required to make an application before expiry of two years from the relevant date. If in a particular case, date for making an application for refund expires on March 31, 2020, can such person make an application for refund before July 29, 2020 ?</i>	As per Notification No. 35/2020-Central Tax, dated April 3, 2020 <sup>2</sup> , where the timeline for any compliance required as per sub-section (1) of section 54 of the Central Goods and Services Tax Act, 2017 falls during the period from March 20, 2020 to June 29, 2020, the same has been extended till June 30, 2020. Accordingly, the due date for filing an application for refund falling during the said period has also been extended till June 30, 2020.

1. See [2017] 47 GSTR (St.) 176.
2. See [2020] 75 GSTR (St.) 108.

4. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

5. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

Principal Commissioner  
[CBEC-20/06/04-2020-GST]

*Circular No. 138/08/2020-GST, dated 6th May, 2020*

*Subject: **Clarification in respect of certain challenges faced by the registered persons in implementation of provisions of GST Laws—Regarding***

Circular No. 136/06/2020-GST, dated April 3, 2020<sup>1</sup> and Circular No. 137/07/2020-GST, dated April 13, 2020<sup>2</sup> had been issued to clarify doubts regarding relief measures taken by the Government for facilitating tax-

1. See page 137 *supra*.
2. See page 143 *supra*.

2020]

## CIRCULARS AND CLARIFICATIONS

147

payers in meeting the compliance requirements under various provisions of the Central Goods and Services Tax Act, 2017<sup>1</sup> (hereinafter referred to as the "CGST Act") on account of the measures taken to prevent the spread of novel corona virus (COVID-19). Post issuance of the said clarifications, certain challenges being faced by taxpayers in adhering to the compliance requirements under various other provisions of the CGST Act were brought to the notice of the Board, and need to be clarified.

2. The issues raised have been examined and in order to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168(1) of the CGST Act hereby clarifies as under :

Sl. No.	Issue	Clarification
<i>Issues related to Insolvency and Bankruptcy Code, 2016</i>		
1.	Notification No. 11/2020-Central Tax, dated March 21, 2020 <sup>1</sup> , issued under section 148 of the CGST Act provided that an IRP/CIRP is required to take a separate registration within 30 days of the issuance of the notification. It has been represented that <i>the IRP/RP are facing difficulty in obtaining registrations during the period of the lockdown and have requested to increase the time for obtaining registration from the present 30 days limit.</i>	Vide Notification No. 39/2020-Central Tax, dated May 5, 2020 <sup>2</sup> , the time limit required for obtaining registration by the IRP/RP in terms of special procedure prescribed vide Notification No. 11/2020-Central Tax, dated March 21, 2020 has been extended. Accordingly, IRP/RP shall now be required to obtain registration <i>within thirty days of the appointment of the IRP/RP or by 30th June, 2020, whichever is later.</i>
2.	Notification No. 11/2020-Central Tax, dated March 21, 2020 specifies that the IRP/RP, in respect of a corporate debtor, has to take a new registration with effect from the date of appointment. <i>Clarification has been sought whether IRP would be required to take a fresh registration even when they are complying with all the provisions of the GST Law under the registration of Corporate Debtor (earlier GSTIN), i. e., all the GSTR-3Bs have been filed by the Corporate debtor/IRP prior to the period of appointment of IRPs and they have not been defaulted in return filing.</i>	(i) Notification No. 11/2020-Central Tax, dated March 21, 2020 was issued to devise a special procedure to overcome the requirement of sequential filing of <i>Form GSTR-3B</i> under GST and to align it with the provisions of the IBC Act, 2016. The said notification has been amended vide Notification No. 39/2020-Central Tax, dated May 5, 2020 so as to specifically provide that corporate debtors who have not defaulted in furnishing the return under GST would not be required to obtain a separate registration with effect from the date of appointment of IRP/RP.

1. See [2017] 44 GSTR (St.) 249 ; [2017] 100 VST (St.) 1.

		(ii) Accordingly, it is clarified that IRP/RP would <i>not be required to take a fresh registration</i> in those cases where statements in <i>Form GSTR-1</i> under section 37 and returns in <i>Form GSTR-3B</i> under section 39 of the CGST Act, for all the tax periods prior to the appointment of IRP/RP, have been furnished under the registration of Corporate Debtor (earlier GSTIN).
3.	Another doubt has been raised that the present notification has used the terms IRP and RP interchangeably, and in cases <i>where an appointed IRP is not ratified and a separate RP is appointed, whether the same new GSTIN shall be transferred from the IRP to RP</i> , or both will need to take fresh registration.	<p>(i) In cases where the RP is not the same as IRP, or in cases where a different IRP/RP is appointed mid-way during the insolvency process, the change in the GST system may be carried out <i>by an amendment in the registration form</i>. Changing the authorized signatory is a non-core amendment and does not require approval of tax officer. However, if the previous authorized signatory does not share the credentials with his successor, then the newly appointed person can get his details added through the Jurisdictional authority as Primary authorized signatory.</p> <p>(ii) The new registration by IRP/RP shall be required only once, and in case of any change in IRP/RP after initial appointment under IBC, it would be deemed to be change of authorized signatory and it would not be considered as a distinct person on every such change after initial appointment. Accordingly, it is clarified that such a change would need only change of authorized signatory which can be done by the authorized signatory of the company who can add IRP/RP as new authorized signatory or failing that it can be added by the concerned jurisdictional officer on request by IRP/RP.</p>

<i>Other COVID-19 related representations</i>	
4.	<p>As per Notification No. 40/2017-Central Tax (Rate), dated October 23, 2017<sup>3</sup>, a registered supplier is allowed to supply the goods to a registered recipient (merchant exporter) at 0.1 per cent. provided, inter alia, that the merchant exporter exports the goods within a period of ninety days from the date of issue of a tax invoice by the registered supplier. Request has been made to clarify the provision, vis-a-vis., the exemption provided vide Notification No. 35/2020-Central Tax, dated April 3, 2020<sup>4</sup>.</p>
	<p>(i) Vide Notification No. 35/2020-Central Tax, dated April 3, 2020<sup>4</sup>, time limit for compliance of any action by any person which falls during the period from March 20, 2020 to June 29, 2020 has been extended up to June 30, 2020, where completion or compliance of such action has not been made within such time.</p> <p>(ii) Notification No. 40/2017-Central Tax (Rate), dated October 23, 2017<sup>3</sup> was issued under powers conferred by section 11 of the CGST Act, 2017. The exemption provided in Notification No. 35/2020-Central Tax, dated April 3, 2020<sup>4</sup> is applicable for section 11 as well.</p> <p>(iii) Accordingly, it is clarified that the said requirement of exporting the goods by the merchant exporter within 90 days from the date of issue of tax invoice by the registered supplier gets extended to 30th June, 2020, provided the completion of such 90 days period falls within March 20, 2020 to June 29, 2020.</p>
5.	<p>Sub-rule (3) of that rule 45 of the CGST Rules requires furnishing of <i>Form GST ITC-04</i> in respect of goods dispatched to a job worker or received from a job worker during a quarter on or before the 25th day of the month succeeding that quarter. Accordingly, the due date of filing of <i>Form GST ITC-04</i> for the quarter ending March, 2020 falls on April 25, 2020. Clarification has been sought as to whether the extension of time limit as provided in terms of Notification No. 35/2020-Central Tax, dated April 3, 2020<sup>4</sup> also covers furnishing of <i>Form GST ITC-04</i> for quarter ending March, 2020.</p>
	<p>Time-limit for compliance of any action by any person which falls during the period from March 20, 2020 to June 29, 2020 has been extended up to June 30, 2020 where completion or compliance of such action has not been made within such time. Accordingly, it is clarified that the due date of furnishing of <i>Form GST ITC-04</i> for the quarter ending March, 2020 stands extended up to June 30, 2020.</p>

1. See [2020] 75 GSTR (St.) 83.

2. See [2020] 75 GSTR (St.) 112.

150

GOODS AND SERVICE TAX REPORTS (STATUTES)

[VOL. 75]

3. See [2017] 47 GSTR (St.) 489.
4. See [2020] 75 GSTR (St.) 108.

4. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

5. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

Principal Commissioner

[CBEC-20/06/04-2020-GST]

---

**Intra-State supplies of goods or services or both received by  
registered person from unregistered supplier—Exemption—  
Amendment (Telangana)**

*Notification G. O. Ms No. 55 Revenue (CT-II),  
[22/2018-State Tax (Rate)], dated 1st May, 2019<sup>1</sup>*

In exercise of the powers conferred by sub-section (1) of section 11 of the Telangana Goods and Service Tax Act, 2017 (Act No. 23 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendment in Notification No. 8/2017-State Tax (Rate), issued in G. O. Ms No. 110, Revenue (CT-II) Department, dated 29th June, 2017, published in Telangana Gazette, Part I, Extraordinary No. 191/A, dated 30th June, 2017 and last amended vide Notification No. 12/2018-State Tax (Rate), issued in G. O. Ms No. 142, Revenue (CT-II) Department, dated 28th July, 2018, namely :—

In the said notification, for the expression “30th day of September, 2018” the expression “30th day of September, 2019” shall be *substituted*.

2. This notification shall be deemed to have come into force with effect from 6th August, 2018.

---

**Rate of goods and services tax—Amendments (Telangana)**

*Notification G. O. Ms No. 6 Revenue (CT-II),  
[24/2018-State Tax (Rate)], dated 29th January, 2020*

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017), the State Government, on the recommendations of the GST Council, hereby makes the following amendments

- 
1. Telangana Gazette, Extry. No. 94-D, Part I, dated 1-5-2019.

2020]

## NOTIFICATIONS

151

in Notification No. 1/2017-State Tax (Rate), issued in G. O. Ms No. 110, Revenue (CT-II) Department, dated June 29, 2017, published in Telangana Gazette Part I, Extraordinary No. 191/A, dated June 30, 2017 and as amended subsequently from time to time, namely :—

In the said notification,—

(a) in the opening paragraph, after the words, brackets and figures “sub-section (1) of section 9”, the words, brackets and figures “and sub-section (5) of section 15”, shall be *inserted* ;

(b) in SCHEDULE I—2.5%,—

(i) Sl. Nos. 23 and 24 and the entries relating thereto, shall be *omitted* ;

(ii) after Sl. No. 123 and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely :—

“123A	2515 11 00	Marble and travertine, crude or roughly trimmed” ;
-------	------------	--

(iii) Sl. No. 198A shall be re-numbered as S. No. 198AA, and before S. No. 198AA as so renumbered, the following serial number and entries shall be *inserted*, namely : —

“198A	4501	Natural cork, raw or simply prepared” ;
-------	------	---

(iv) against Sl. No. 224, for the entry in column (2), the entry “63 (other than 6305 32 00, 6309)” shall be *substituted* ;

(v) against Sl. No. 225, for the entry in column (3), the entry “Foot-wear of sale value not exceeding Rs. 1,000 per pair” shall be *substituted* ;

(vi) for Sl. No. 225A and the entries relating thereto, the following serial numbers and the entries shall be *substituted*, namely :—

“225A	6602 00 00	Walking-sticks including seat sticks
225B	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content ; Fly ash blocks” ;

(vii) against Sl. No. 234, in the entry in column (3), the following *Explanation* shall be *inserted* in the end, namely :—

“*Explanation* : If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at Sl. No. 38 of the Table mentioned in the Notification No. 11/2017- State Tax (Rate), issued in G. O. Ms No. 110, Revenue (CT-II) Department, dated June 29, 2017, published in Telangana Gazette Part-I, Extraordinary No. 191/A, dated June 30, 2017, the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent. of the gross consideration charged for all such supplies,

and the remaining thirty per cent. of the gross consideration charged shall be deemed as value of the said taxable service.” ;

(viii) Sl. No. 243A shall be re-numbered as Sl. No. 243B, and before Sl. No. 243B as so re-numbered, the following serial number and entries shall be *inserted*, namely :—

“243A	8714 20	Parts and accessories of carriage for disabled persons” ;
-------	---------	---

(c) in SCHEDULE II—6%,—

(i) after Sl. No. 101 and the entries relating thereto, the following serial numbers and the entries shall be *inserted*, namely :—

“101A	4502 00 00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)
101B	4503	Articles of natural cork such as corks and stoppers, shuttlecock cork bottom
101C	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork” ;

(ii) Sl. Nos. 102 and 126 and the entries relating thereto, shall be *omitted* ;

(iii) Sl. No. 171A shall be re-numbered as Sl. No. 171AA, and before Sl. No. 171AA as so renumbered, the following serial number and entries shall be *inserted*, namely :—

“171A	6305 32 00	Flexible intermediate bulk containers” ;
-------	------------	--

(iv) against Sl. No. 173, in the entry in column (3), the words “walking-sticks, seat-sticks,” shall be *omitted* ;

(v) Sl. No. 177 and the entries relating thereto, shall be *omitted* ;

(d) in SCHEDULE III—9%,—

(i) Sl. No. 121A shall be re-numbered as Sl. No. 121B, and before Sl. No. 121B as so re-numbered, the following serial number and entries shall be *inserted*, namely :—

“121A	4012	Retreaded or used pneumatic tyres of rubber ; solid or cushion tyres, tyre treads and tyre flaps, of rubber” ;
-------	------	--

(ii) Sl. Nos. 142, 143 and 144 and the entries relating thereto shall be *omitted* ;

(iii) against Sl. No. 369A, for the entry in column (3), the entry “Transmission shafts (including cam shafts and crank shafts) and cranks ; bearing housings and plain shaft bearings ; gears and gearing ; ball or roller screws ; gear boxes and other speed changers, including torque converters ;



2020]

## NOTIFICATIONS

153

flywheels and pulleys, including pulley blocks ; clutches and shaft couplings (including universal joints)" shall be *substituted* ;

(iv) after Sl. No. 376AA and the entries relating thereto, the following serial number and entries shall be *inserted*, namely :—

"376AAA	8507	Lithium-ion accumulators (other than battery) including lithium-ion power bank" ;
---------	------	---

(v) against S. No. 383, in the entry in column (3), after the words "television cameras", the words, "digital cameras and video camera recorders", shall be *inserted* ;

(vi) against S. No. 383C, in the entry in column (3), for the figures and letters "68 cm", the figures and word "32 inches" shall be *substituted* ;

(vii) against Sl. No. 384, in the entry in column (3), for the figures and word "20 inches", the figures and word "32 inches" shall be *substituted* ;

(viii) Sl. No. 440A shall be re-numbered as Sl. No. 440B, and before Sl. No. 440B as so re-numbered, the following serial number and entries shall be *inserted*, namely :—

"440A	9504	Video game consoles and machines, articles of funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment (other than playing cards, ganjifa card, chess board, carom board and other board games of 9504 90 90 like ludo, etc.)" ;
-------	------	--

(e) in SCHEDULE IV—14%,—

(i) Sl. No. 47 and the entries relating thereto shall be *omitted* ;

(ii) Sl. No. 135 and the entries relating thereto, shall be *omitted* ;

(iii) against Sl. No. 139, in the entry in column (3), after the words "other than Lithium-ion battery", the words "and other Lithium-ion accumulators including Lithium-ion power banks" shall be *inserted* ;

(iv) Sl. No. 151 and the entries relating thereto, shall be *omitted* ;

(v) against Sl. No. 154, in the entry in column (3), for the figures and word "20 inches" and the figures and letters "68 cm", both, the figures and word "32 inches" shall respectively be *substituted* ;

(vi) for Sl. No. 174 and the entries relating thereto, the following serial number and the entries shall be *substituted*, namely :—

"174	8717	Parts and accessories of vehicles of heading 8711" ;
------	------	--

(vii) Sl. No. 215 and the entries relating thereto, shall be *omitted*.

2. This notification shall come into force on the 1st January, 2019.

**Intra-State supplies of certain goods—Exemption—  
Amendments (Telangana)**

*Notification G. O. Ms No. 6 Revenue (CT-II),  
[25/2018-State Tax (Rate)], dated 29th January, 2020*

In exercise of the powers conferred by sub-section (1) of section 11 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act. No. 23 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in Notification No. 2/2017-State Tax (Rate), issued in G. O. Ms No. 110, Revenue (CT-II) Department, dated June 29, 2017, published in Telangana Gazette, Part I, Extraordinary No. 191/A, dated June 30, 2017 and as amended from time to time, namely :—

In the said notification, In the Schedule,—

(i) for Sl. No. 43A and the entries relating thereto, the following serial numbers and the entries shall be *substituted*, namely :—

"43A	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
43B	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption";

(ii) after Sl. No. 121 and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely :—

"121A	4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated";
-------	------------	--

(iii) after Sl. No. 152 and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely :—

"153	Any Chapter	Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State or Union Territory, or any public servant, by way of public auction by the Government, where auction proceeds are to be used for public or charitable cause".
------	-------------	---

2. This notification shall come into force on the 1st January, 2019.

2020]

NOTIFICATIONS

155

**Exemption to intra-State supply of gold (Telangana)**

*Notification G. O. Ms No. 6 Revenue (CT-II),  
[26/2018-State Tax (Rate)], dated 29th January, 2020*

In exercise of the powers conferred by sub-section (1) of section 11 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act. No. 23 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-State supply of gold falling in heading 7108 of the First Schedule to the Customs Tariff Act, 1975 (Act No. 51 of 1975), when supplied by Nominated Agency under the scheme for "Export Against Supply by Nominated Agency" as referred to in paragraph 4.41 of the Foreign Trade Policy, read with relevant provisions of Chapter 4 of Handbook of Procedures, to a registered person (herein referred to as "recipient"), from the whole of the Central tax leviable thereon, under section 9 of the Telangana Goods and Services Tax Act, 2017, subject to following conditions, namely :—

(i) the nominated agency and the recipient shall follow the conditions and observe the procedures as specified in the Foreign Trade Policy read with Handbook of Procedures ;

(ii) the recipient shall export the jewellery made out of such gold within a period of 90 (ninety) days from the date of supply of gold to such recipient and shall provide copy of shipping bill or bill of export containing details of Goods and Services Tax Identification Number (GSTIN) along with the invoice for exports to the nominated agency within a period of 120 (one hundred and twenty) days from the date of supply by the nominated agency ;

(iii) wherever such proof of export is not produced within the period mentioned in condition (ii), the nominated agency shall pay the amount of Central tax payable on the quantity of gold not exported, along with interest from the date when the said tax on such supply was payable, but for the exemption.

*Explanation.*—For the purpose of this notification,—

(a) "Foreign Trade Policy" means the Foreign Trade Policy, 2015-2020<sup>1</sup>, notified by the Government of India in the Ministry of Commerce and Industry vide Notification No. 41/2015-2020, dated 5th December, 2017, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), vide S. O. 3813, dated 5th December, 2017 ;

---

1. See [2015] 32 GSTR (St.) 17.

(b) "Handbook of Procedures" means the Handbook of Procedure, notified by the Government of India in the Ministry of Commerce and Industry vide Public Notice No. 43/2015-2020, dated 5th December 2017, published in the Gazette of India, Extraordinary, Part I, section 1, vide F. No. 1/94/180/333/AM 15/PC, dated 5th December 2017 ;

(c) "Nominated agency" means entities mentioned in list 32 of Notification No. 50/2017-Customs, dated 30th June, 2017<sup>1</sup> published in Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide No. G. S. R. 785(E), dated 30th June, 2017 ;

(d) "Heading" means heading as specified in the First Schedule to the Customs Tariff Act, 1975 (Act No. 51 of 1975).

2. This notification shall come into force on the 1st day of January, 2019.

### **Rate of tax on intra-State supply of certain services— Amendments (Telangana)**

*Notification G. O. Ms No. 6 Revenue (CT-II),  
[27/2018-State Tax (Rate)], dated 29th January, 2020*

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017), the State Government on the recommendations of the Council and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in Notification No. 11/2017-State Tax (Rate), issued in G. O. Ms No. 110, Revenue (CT-II) Department, dated June 29, 2017, published in Telangana Gazette, Part I, Extraordinary No. 191/A, dated June 30, 2017, namely :—

1. In the said notification,—

(i) in the Table,—

(a) against serial number 3, in column (3), in item (xii), after the brackets, figures and word "(xi) above", the word and number "and serial number 38 below" shall be *inserted* ;

(b) against serial number 7, in column (3), in item (i), in *Explanation 1*, the words "school, college" shall be *omitted* ;

(c) against serial number 8,—

(A) after item (iv) in column (3), and the entries relating thereto, in columns (3), (4) and (5), the following shall be *inserted*, namely :—

1. See [2018] 4 GSTR-OL (St.) 147.

2020]

## NOTIFICATIONS

157

(3)	(4)	(5)
"(iva) Transportation of passengers, with or without accompanied baggage, by air, by non-scheduled air transport service or charter operations, engaged by specified organisations in respect of religious pilgrimage facilitated by the Government of India, under bilateral arrangement.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken (Please refer to clause (iv) of paragraph 4 relating to <i>Explanation</i> )";

(B) in column (3), in item (vii), after the brackets and figures "(iv),", the brackets and figures "(iva)," shall be *inserted* ;

(d) against serial number 15, for item (vi) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following shall be *substituted*, namely :—

(3)	(4)	(5)
"(vi) Service of third party insurance of "goods carriage"	6	—
(vii) Financial and related services other than (i), (ii), (iii), (iv), (v), and (vi) above.	9	—";

(e) against serial number 17, for item (viii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be *substituted*, namely :—

(3)	(4)	(5)
"(viiia) Leasing or renting of goods	Same rate of Central tax as applicable on supply of like goods involving transfer of title in goods	—
(viii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viiia) above	9	—";

(f) against serial number 21, in column (3), in item (ii), after the brackets, figures and word "(i) above", the words and number "and serial number 38 below" shall be *inserted* ;

(g) against serial number 25, in column (3), in item (ii), after the brackets, figures and word "(i) above", the words and number "and serial number 38 below" shall be *inserted* ;

(h) against serial number 34,—

(A) against item (ii) in column (3), for the entry in column (4), the entry "6" shall be *substituted* ;

(B) after item (ii) in column (3), and the entries relating thereto in columns (3), (4) and (5), the following shall be *inserted*, namely :—

(3)	(4)	(5)
"(iia) Services by way of admission to exhibition of cinematograph films where price of admission ticket is above one hundred rupees.	9	—";

(C) in item (iia), the words "exhibition of cinematograph films," shall be *omitted* ;

(D) in column (3), in item (vi), after the brackets and figures "(ii)," the brackets and figures "(iia)," shall be *inserted* ;

(i) after serial number 37 in column (1) and the entries relating thereto in columns (2), (3), (4) and (5) the following serial number and entries shall be *inserted*, namely :—

(1)	(2)	(3)	(4)	(5)
"38.	9954 or 9983 or 9987	Service by way of construction or engineering or installation or other technical services, provided in relation of setting up of following,— (a) Bio-gas plant (b) Solar power based devices (c) Solar power generating system (d) Wind mills, wind operated electricity generator (WOEG) (e) Waste to energy plants/devices (f) Ocean waves/tidal waves energy devices/plants <i>Explanation</i> : This entry shall be read in conjunction with serial number 234 of Schedule I of the Notification No. 1/2017-State Tax (Rate), issued in G. O. Ms No. 110, Revenue (CT-II) Department, dated June 29, 2017, published in Telangana Gazette Part I, Extraordinary No. 191/A, dated June 30, 2017.	9	—";

(ii) in paragraph 4 relating to *Explanation*, after clause (x), the following clauses shall be *inserted*, namely :—

"(xi) 'specified organisation' shall mean,—

(a) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking ; or

(b) 'Committee' or 'State Committee' as defined in section 2 of the Haj Committee Act, 2002 (Act No. 35 of 2002).

(xii) "goods carriage" has the same meaning as assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (Act No. 59 of 1988)."

2. This notification shall come into force on the 1st day of January, 2019.

2020]

NOTIFICATIONS

159

**Exemption to intra-State supply of certain services—  
Amendments (Telangana)**

*Notification G. O. Ms No. 6 Revenue (CT-II),  
[28/2018-State Tax (Rate)], dated 29th January, 2020*

In exercise of the powers conferred by sub-section (1) of section 11 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act. No. 23 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in Notification No. 12/2017-State Tax (Rate), issued in G. O. Ms No. 110, Revenue (CT-II) Department, dated June 29, 2017, published in Telangana Gazette Part I, Extraordinary No. 191/A, dated June 30, 2017 and as amended from time to time, namely :—

In the said notification,—

(i) in the Table,—

(a) after serial number 21A and the entries relating thereto, the following serial number and entries shall be *inserted*, namely :—

(1)	(2)	(3)	(4)	(5)
21B	Heading 9965 or Heading 9967	Services provided by a goods transport agency, by way of transport of goods in a goods carriage, to,— (a) a Department or Establishment of the Central Government or State Government or Union Territory ; or (b) local authority ; or (c) Governmental agencies, which has taken registration under the Telangana Goods and Services Tax Act, 2017 (Act No. 23 of 2017) only for the purpose of deducting tax under section 51 and not for making a taxable supply of goods or services.	9	—” ;

(b) after serial number 27 and the entries relating thereto, the following serial number and entries shall be *inserted*, namely :—

(1)	(2)	(3)	(4)	(5)
27A	Heading 9971	Services provided by a banking company to basic saving bank deposit (BSBD) account holders under Pradhan Mantri Jan Dhan Yojana (PMJDY).	Nil	Nil” ;

(c) against serial number 34A, in the entry in column (3), after the letters and words “PSUs from the”, the words “banking companies and” shall be *inserted* ;

160

GOODS AND SERVICE TAX REPORTS (STATUTES)

[VOL. 75

(d) against serial number 66, for the entry in column (2), the following entry shall be *substituted*, namely :—

“Heading 9992 or Heading 9963” ;

(e) serial number 67 and the entries relating thereto, shall be *omitted* ;

(f) after serial number 74 and the entries relating thereto, the following serial number and entries shall be *inserted*, namely :—

(1)	(2)	(3)	(4)	(5)
74A	Heading 9993	Services provided by Rehabilitation professionals recognised under the Rehabilitation Council of India Act, 1992 (34 of 1992) by way of rehabilitation, therapy or counselling and such other activity as covered by the said Act at medical establishments, educational institutions, rehabilitation centers established by Central Government, State Government or Union Territory or an entity registered under section 12AA of the Income-tax Act, 1961 (Act No. 43 of 1961).	Nil	Nil ;”

(ii) in paragraph 2, after clause (za), the following clause shall be *inserted*, namely :—

“(zaa) “financial institution” has the same meaning as assigned to it in clause (c) of section 45-I of the Reserve Bank of India Act, 1934 (2 of 1934).”

2. This notification shall come into force on the 1st day of January, 2019.

**(END OF VOLUME 75)**



# THE GOODS AND SERVICE TAX REPORTS

THE FOREMOST JOURNAL ON TAXATION OF  
GOODS AND SERVICES (INCLUDING SALES TAX,  
VALUE ADDED TAX AND SERVICE TAX)

EDITORS :

**T. A. RAMAKRISHNAN, B.Sc., B.L.**  
*Advocate, High Court, Madras.*

**T. N. CHANDRASHEKAR, B.Sc., B.L., M.B.A.**  
*Advocate, High Court, Madras.*

**LAKSHMI R. SUNDARESAN, M.A., B.A.L.**

## MODE OF CITATION

*Statutes* : [2020] 75 GSTR (St.)  
*Reports* : [2020] 75 GSTR

**VOLUME 75**

**2020**

COMPANY LAW INSTITUTE OF INDIA PRIVATE LTD.,  
2, VAITHYARAM STREET, THYAGARAYA NAGAR,  
CHENNAI-600 017.

**Reporters :**

<i>Supreme Court</i>	. . . Mrs. Rajani Krishnaprasad, Advocate
<i>Allahabad High Court</i>	. . . Praveen Kumar Misra, Advocate
<i>(Lucknow Bench)</i>	. . . Tarun Tandan, Advocate
<i>Andhra Pradesh High Court</i>	. . . S. Dwarkanath, Advocate
<i>Bombay High Court</i>	. . . Vinayak P. Patkar, Advocate
<i>(Nagpur Bench)</i>	. . . C. J. Thakar & N. J. Thakar, Advocates
<i>Calcutta High Court</i>	. . . Ghanashyam Patra, Advocate
<i>Chhattisgarh High Court</i>	. . . Shashank Dubey, Advocate
<i>Delhi High Court</i>	. . . Mrs. Rajani Krishnaprasad, Advocate
<i>Gauhati High Court</i>	. . . Dr. Ashok K. Saraf, Advocate
<i>Gujarat High Court</i>	. . . Manish K. Kajji, Advocate
<i>Himachal Pradesh High Court</i>	. . . Rajinder Lal Behl, Advocate
<i>Jammu &amp; Kashmir High Court</i>	. . .
<i>Jharkhand High Court</i>	. . . K. K. Jhunjunwala, Advocate
<i>Karnataka High Court</i>	. . . K. V. Siva Prasad, Advocate
<i>Kerala High Court</i>	. . . Ajay. V. Anand, Advocate
<i>Madhya Pradesh High Court</i>	. . . Mukesh Agrawal, Advocate
<i>(Indore Bench)</i>	. . . Kumari Indira Vyas, Advocate
<i>Madras High Court</i>	. . . K. Ramasamy & Mrs. Mithila, Advocates
<i>Orissa High Court</i>	. . . D. P. Mohanty, Advocate
<i>Patna High Court</i>	. . . Sushanta Kumar Das, Advocate
<i>Punjab &amp; Haryana High Court</i>	. . . Dr. N. L. Sharda, Advocate
<i>Rajasthan High Court</i>	. . . Lekh Raj Mehta, Advocate
<i>(Jaipur Bench)</i>	. . . Narendra Kumar Baid, Advocate
<i>Sikkim High Court</i>	. . . N. K. P. Saraf, Advocate
<i>Uttarakhand High Court</i>	. . . Surendra Kumar Posti, Advocate

**CONTENTS**

		PAGES
1.	TABLE OF CASES REPORTED . . .	i — iv
2.	TABLE OF CASES CITED . . .	v — xvii
3.	INDEX TO STATUTES . . .	xviii — xx
4.	CHRONOLOGICAL INDEX TO CIRCULARS AND NOTIFICATIONS . . .	xxi — xxiv
5.	STATUTES . . .	1 — 160
6.	REPORTS OF CASES . . .	1 — 592
7.	GENERAL INDEX . . .	i — xxxvi

---



*Disclaimer* : While every effort has been made to ensure that this journal/book is free from errors or omissions, the authors, editors, publishers, printers, the company and/or its directors and other officers, shall not be liable in any manner whatsoever for any action taken or omitted to be taken, opinions expressed, advice rendered or accepted based on any materials or information published in this journal/book.

Views expressed by the editors in the notes and comments and by authors in the articles published in the Journal Section are exclusively their own.

---

Published by S. Ayyappan on behalf of Company Law Institute of India Pvt. Ltd.,  
2 (Old No. 36), Vaithyaram Street, Thyagaraya Nagar, Chennai-600 017  
and printed by him at Company Law Institute Press, 2 (Old No. 36),  
Vaithyaram Street, Thyagaraya Nagar, Chennai-600 017.

**THE  
GOODS AND SERVICE TAX REPORTS  
VOLUME 75 — 2020**

---

**TABLE OF CASES REPORTED**

	PAGE
Asahi Kasei India Pvt. Ltd.—Commissioner, CGST <i>v.</i> (AAAR)	330
B. J. Shirke Construction Technology Pvt. Ltd.— Commissioner of Central Excise and Service Tax <i>v.</i> (Bom)	409
Brandavan Food Products <i>v.</i> Commissioner (Appeals) (Chhattis- of Central and State Goods and Services Tax garh)	291
Brandavan Food Products <i>v.</i> Commissioner (Appeals), (Chhattis- Central and State Goods and Services Tax garh)	294
BSNL—Commissioner, GST and Central Excise <i>v.</i> (Gauhati)	540
Commissioner, CGST <i>v.</i> Asahi Kasei India Pvt. Ltd. (AAAR)	330
Commissioner, GST and Central Excise <i>v.</i> BSNL (Gauhati)	540
Commissioner of Central Excise and Service Tax <i>v.</i> B. J. Shirke Construction Technology Pvt. Ltd. (Bom)	409
Commissioner of Goods and Services Tax <i>v.</i> Orange (CESTAT- Business Solutions Pvt. Ltd. Chandigarh)	307
Dabur India Ltd., <i>In re</i> (AAAR)	80
Dabur India Ltd. <i>v.</i> Commissioner of CGST (All)	91
Dhar Automotives Pvt. Ltd. <i>v.</i> State of Madhya Pra- desh (MP)	154
Dholera Industrial City Development Project Ltd., <i>In re</i> (AAR)	220
EBM-Papst India Pvt. Ltd. <i>v.</i> State of Uttarakhand (Uttarakhand)	65

ii	GOODS AND SERVICE TAX REPORTS	[VOL. 75
		PAGE
Excise and Taxation Commissioner <i>v.</i> Nivachem Pvt. Ltd.	(P&H)	37
Fakir Chand Hazari Lal <i>v.</i> Commissioner, Trade Tax	(All)	25
G.E. Power India Limited <i>v.</i> Commissioner of Service Tax	(CESTAT- New Delhi)	321
Hindustan Construction Co. Ltd. <i>v.</i> State of Tamil Nadu	(Mad)	557
Indian Oil Corporation Ltd. <i>v.</i> State of Haryana	(P&H)	32
Indira Industries <i>v.</i> State Tax Officer	(Mad)	251
Infinera India Pvt. Ltd., <i>In re</i>	(AAR)	356
Infinera India Pvt. Ltd., <i>In re</i>	(AAAR)	371
Ingersoll-Rand Technologies and Services Private Limited <i>v.</i> Union of India	(All)	566
Jindal Steel & Power Limited <i>v.</i> State of Chhattisgarh	(Chhattisgarh)	471
JMC Constructions Pvt. Ltd. <i>v.</i> State of Karnataka	(Karn)	263
JMC Constructions Pvt. Ltd. <i>v.</i> State of Karnataka	(Karn)	264
Kalapur Commercial Co-operative Bank Ltd. <i>v.</i> State of Gujarat	(Guj)	417
Larsen and Toubro Limited <i>v.</i> Union of India	(Ker)	150
Lubrizol Advanced Materials India Pvt. Ltd. <i>v.</i> Commissioner of Central Excise	(CESTAT- Mum)	316
Maansmarine Cargo International LLP, <i>In re</i>	(AAR)	389
Magma Fincorp Limited <i>v.</i> State of Maharashtra	(Bom)	241
Maharashtra State Power Generation Company Limited, <i>In re</i>	(AAR)	180

2020]	TABLE OF CASES REPORTED	iii
		PAGE
Mahaveer Prasad @ Mahaveer Pd <i>v.</i> State of Jharkhand	(Jharkhand)	127
Manipal Health Enterprises Pvt. Ltd. <i>v.</i> Commissioner of Central Tax	(CESTAT-Bang)	1
MGF Event Management <i>v.</i> Commissioner of Central Excise	(CESTAT-NewDelhi)	548
Montage Enterprises Pvt. Ltd. <i>v.</i> State of Gujarat	(Guj)	561
Nikit Mittal <i>v.</i> State of Jharkhand	(Jharkhand)	132
Nivachem Pvt. Ltd.—Excise and Taxation Commissioner <i>v.</i>	(P&H)	37
Orange Business Solutions Pvt. Ltd.—Commissioner of Goods and Services Tax <i>v.</i>	(CESTAT-Chandigarh)	307
Oriental Insurance Company Ltd. <i>v.</i> Commissioner of Central Excise and Service Tax	(CESTAT-NewDelhi)	44
Pitambra Books Pvt. Ltd. <i>v.</i> Union of India	(Delhi)	581
Premier Marine Products <i>v.</i> Assistant Commissioner (CT) (Additional)	(Mad)	110
R. K. Associates and Hoteliers Pvt. Ltd. <i>v.</i> Commissioner (Appeals) of Central and State Goods and Services Tax	(Chhattisgarh)	291
R. K. Associates and Hoteliers Pvt. Ltd. <i>v.</i> Commissioner (Appeals), Central and State Goods and Services Tax	(Chhattisgarh)	294
Raj Kumar Gupta <i>v.</i> Deputy Commissioner of Commercial Taxes	(WBTT)	520
Renu Singh (Smt.) <i>v.</i> State of Jharkhand	(Jharkhand)	132
Rockwell Industries <i>v.</i> Commissioner of Trade and Taxes	(Delhi)	255
Roshan Plywood Pvt. Ltd. <i>v.</i> Commercial Tax Officer	(Ker)	121
Sachdev Sports Company—State of Telangana <i>v.</i>	(Telangana)	60

iv	GOODS AND SERVICE TAX REPORTS	[VOL. 75
		PAGE
Sanjivani Non Ferrous Trading Pvt. Ltd. <i>v.</i> State of Haryana	(P&H)	116
Satyam Caterers Pvt. Ltd. <i>v.</i> Commissioner (Appeals) of Central and State Goods and Services Tax	(Chhattisgarh)	291
Satyam Caterers Pvt. Ltd. <i>v.</i> Commissioner (Appeals), Central and State Goods and Services Tax	(Chhattisgarh)	294
Sayeed Corporation <i>v.</i> Commissioner of Trade Tax	(All)	138
Shiva Traders <i>v.</i> Union Territory of Chandigarh	(P&H)	572
Siddhartha Bronze Products (P) Ltd. <i>v.</i> State of Haryana	(P&H)	18
Sonal Product, <i>In re</i>	(AAR)	166
State of Telangana <i>v.</i> Sachdev Sports Company	(Telangana)	60
Sumit Wool Processor <i>v.</i> State of Punjab	(P&H)	14
Tata Consultancy Services <i>v.</i> Commissioner of Trade Tax	(All)	497
Tax Bar Association <i>v.</i> Union of India	(Raj)	492
Vimal Yashwantgiri Goswami <i>v.</i> State of Gujarat	(Guj)	123

---



### TABLE OF CASES CITED

	PAGE
A. Nagaraju Bros. v. State of Andhra Pradesh [1994] 95 STC 1 (SC)	37
A. P. State Financial Corporation v. Official Liquidator [2000] 102 Comp Cas 1 (SC)	417
Aashirvad Films v. Union of India [2007] 6 SCC 624	471
Air India v. Union of India [1995] 4 SCC 734 <i>distinguished</i>	241
Allahabad Bank v. Canara Bank [2000] 101 Comp Cas 64 (SC)	417
Ambika Refinery v. State of M. P. [2012] 53 VST 146 (MP)	154
Amrutanjan Ltd. v. CCE [1996] 9 SCC 413	91
Anant Mills Co. Ltd. v. State of Gujarat [1975] 2 SCC 175	14
Anantharam Veerasinghaiah & Co. v. Commissioner of Income-tax [1980] 123 ITR 457 (SC)	18
Andrew Telecom (I) Pvt. Ltd. v. Commissioner of Customs & Central Excise [2015] 31 GSTR 57 (Bom)	44
Apparels (P. S.) v. Deputy Commercial Tax Officer [1994] 94 STC 139 (Mad)	110
Ashok Agencies v. State of Karnataka [2008] 16 VST 570 (Karn)	264
Assistant Collector of Central Excises v. Kashyap Engineering & Metallurgicals (P) Ltd. [2002] 10 SCC 443	417
Assistant Commissioner (CT) v. Indian Overseas Bank [2017] 99 VST 222 (Mad) [FB]	417
Assistant Commissioner of Service Tax v. Nataraj and Venkat Associates [2015] 40 STR 31 (Mad)	44
Associated Cement Companies Ltd. v. Commissioner of Customs [2001] 124 STC 59 (SC)	497
Aswini Kumar Ghose v. Arabinda Bose [1952] AIR 1952 SC 369	417
Atma Steels P. Ltd. v. Collector of Central Excise [1984] 17 ELT 331 (Trib.-Delhi) [LB]	44
Axis Bank Ltd. v. State of Maharashtra [2017] 202 Comp Cas 228 (Bom)	417
Baidyanath Ayurved Bhawan (P) Ltd. v. CST [2004] 24 NTN 436	80
Balaji Computers v. State of Karnataka [2006] 147 STC 269 (Karn)	264
Bank of Baroda v. Commissioner of Sales Tax [2018] 55 GSTR 210 (MP)	417

vi	GOODS AND SERVICE TAX REPORTS	[VOL. 75
		PAGE
Bank of Baroda <i>v.</i> State of Gujarat (Special Civil Application No. 12995 of 2018, decided on September 16, 2019)		417
Basu (D. K.) <i>v.</i> State of West Bengal [1997] 1 SCC 416		123
Bharat Forge & Press Industries (P.) Ltd. <i>v.</i> Collector of Central Excise [1992] 84 STC 414 (SC) <i>applied</i>		65
Bharat Sanchar Nigam Ltd. <i>v.</i> Union of India [2006] 3 VST 95 (SC)		497
Bhoruka Steel Ltd. <i>v.</i> Fairgrowth Financial Services Ltd. [1997] 89 Comp Cas 547 (Bom)		417
Bipathumma <i>v.</i> Mariam Bibi [1966] (1) Mysore Law Journal page 162		417
Blue Bird Pure Pvt. Ltd. <i>v.</i> Union of India [2019] 68 GSTR 340 (Delhi) <i>relied on</i>		150
Builders Supply Corporation <i>v.</i> Union of India [1965] 56 ITR 91 (SC)		417
Central Bank of India <i>v.</i> Joint Sub-Registrar No. 1 (W. P. (MD) No. 10724 of 2018, dated December 6, 2018)		417
Central Bank of India <i>v.</i> State of Kerala [2009] 21 VST 505 (SC) ; [2010] 153 Comp Cas 497 (SC)		417
Central Industrial Security Force <i>v.</i> Commissioner of Central Goods and Service Tax and Central Excise [2019] 71 GSTR 451 (All)		294
Chandavarkar Sita Ratna Rao <i>v.</i> Ashalata S. Guram [1986] 4 SCC 447		417
Chandrakant Krishnarao Pradhan <i>v.</i> Jasjit Singh, Collector of Customs [1962] AIR 1962 SC 204		471
Chhattisgarh Electricity Co. Ltd. <i>v.</i> Union of India [2019] 10 GSTR-OL 255 (Chhattisgarh)		294
Chhattisgarh State Electricity Board <i>v.</i> Central Electricity Regulatory Commission [2010] 5 SCC 23		294
Chunni Lal Parshadi Lal <i>v.</i> Commissioner of Sales Tax [1986] 62 STC 112 (SC)		138
Collector of Aurangabad <i>v.</i> Central Bank of India [1968] 21 STC 10 (SC)		417
Collector of Central Excise <i>v.</i> Doaba Co-operative Sugar Mills [1988] 37 ELT 478 (SC)		44
do. <i>v.</i> Kashmir Conductors [1997] 96 ELT 257 (Trib.-Delhi) <i>followed</i>		44
Commercial Taxes Officer <i>v.</i> Jalani Enterprises [2011] 39 VST 421 (SC) <i>applied</i>		37
Commissioner, CGST <i>v.</i> Asahi Kasei India Pvt. Ltd. [2020] 75 GSTR 330 (AAAR)		371
do. do. <i>followed</i>		389

2020]	TABLE OF CASES CITED	vii
		PAGE
Commissioner, Hindu Religious Endowments <i>v.</i> Sri Lakshmindra Tirtha, Swamiar of Sri Shirur Mutt [1954] AIR 1954 SC 282		471
Commissioner of Central Excise <i>v.</i> Champdany Industries Limited [2010] 1 GSTR 52 (SC) <i>applied</i>		65
do. <i>v.</i> Connaught Plaza Restaurant P. Ltd. [2013] 18 GSTR 1 (SC) <i>followed</i>		166
do. do. <i>applied</i>		80
do. do. <i>followed</i>		91
do. do. <i>relied on</i>		37
do. <i>v.</i> HFCL [2015-(11)-TMI-893-CESTAT]		180
do. <i>v.</i> KVR Construction [2012] 50 VST 469 (Karn) <i>applied</i>		44
do. <i>v.</i> Ratan Melting & Wire Industries [2008] 11 RC 653 <i>relied on</i>		581
do. <i>v.</i> Richardson Hindustan Ltd. [2004] 9 SCC 156		91
do. <i>v.</i> Shree Baidyanath Ayurved Bhawan Ltd. [2010] 1 GSTR 1 (SC) <i>applied</i>		80
do. do. <i>followed</i>		91
do. <i>v.</i> Wockhardt Life Sciences Ltd. [2012] 14 GSTR 1 (SC)		37, 80
Commissioner of Commercial Tax <i>v.</i> T. T. K. Health Care Ltd. [2007] 7 VST 1 (SC)		166
Commissioner of Customs and Central Excise <i>v.</i> Victory Electricals Ltd. [2013] 298 ELT 534 (Trib.-LB)		180
Commissioner of Goods and Service Tax <i>v.</i> Orange Business Solutions Pvt. Ltd. [2020] 75 GSTR 307 (CESTAT-Chandigarh)		330
Commissioner of Income-tax <i>v.</i> Chhabil Dass Agarwal [2013] 357 ITR 357 (SC)		294
do. <i>v.</i> Dinesh Chandra H. Shah [1971] 82 ITR 367 (SC)		65
do. <i>v.</i> Kasturi and Sons Ltd. [1999] 237 ITR 24 (SC)		294
do. <i>v.</i> Kelvinator of India Ltd. [2002] 256 ITR 1 (Delhi) [FB] <i>relied on</i>		65
do. <i>v.</i> Nawab Mir Barkat Ali Khan Bahadur [1974] 97 ITR 246 (SC)		65
Commissioner of Sales Tax <i>v.</i> Abdul Razzaq Leather Stores (S. T. R. No. 258 of 1966, decided on May 2, 1969—Allahabad High Court)		138

viii	GOODS AND SERVICE TAX REPORTS	[VOL. 75
		PAGE
Commissioner of Sales Tax <i>v.</i> Balsara Hygiene Products Limited [1986]	UPTC 367 (All)	80, 91
do. <i>v.</i> Bechu Lal Ganga Prasad [1981]	UPTC 1213	138
do. <i>v.</i> Bhagwan Industries (P.) Ltd. [1973]	31 STC 293 (SC)	65
do. <i>v.</i> Dhanna Mal & Sons (Sales Tax Revision No. 87 of 1982—Allahabad High Court)		138
do. <i>v.</i> Fateh Chand Mahajan [1975]	36 STC 309 (All) <i>relied on</i>	60
do. <i>v.</i> Lary Leather Agency (S. T. R. No. 255 of 1996 decided on May 2, 1969—Allahabad High Court)		138
do. <i>v.</i> Radhakishan [1979]	43 STC 4 (SC)	417
do. <i>v.</i> Sanjiv Fabrics [2010]	35 VST 1 (SC) <i>distinguished</i>	25
do. <i>v.</i> Shanker Lal Chandra Prakash [1970]	26 STC 386 (All) [FB] <i>relied on</i>	138
do. <i>v.</i> Society Leather Stores (S. T. R. No. 256 of 1966 decided on May 2, 1969—Allahabad High Court)		138
do. <i>v.</i> Star Leather Agencies (S. T. R. No. 257 of 1966, decided on May 2, 1969—Allahabad High Court)		138
Commissioner of Service Tax <i>v.</i> ITC Hotels Ltd. [2011]	16 taxmann.com 54 (CESTAT-New Delhi) <i>relied on</i>	1
Craft Interiors (P) Ltd. <i>v.</i> CCE [2006]	12 SCC 250	37
Cub Pty Ltd. <i>v.</i> Union of India [2016]	388 ITR 617 (Delhi)	110
Dabur India Ltd., <i>In re</i> (Advance Ruling Order No. 25, decided on February 20, 2019—Authority for Advance Ruling—Uttar Pradesh)		80, 91
Dabur India Ltd., <i>In re</i> [2020]	75 GSTR 80 (AAAR) <i>affirmed</i>	91
Deena Jee Sansthan <i>v.</i> Commissioner of Central Excise [2019]	365 ELT 353 (SC) <i>applied</i>	80
Delhi Cloth & General Mills Co. Ltd. <i>v.</i> State of Rajasthan [1980]	46 STC 256 (SC)	65
do. <i>v.</i> do. [1996]	2 SCC 449	37
Dena Bank <i>v.</i> Bhikhabhai Prabhudas Parekh & Co. [2000]	120 STC 610 (SC)	417

2020]	TABLE OF CASES CITED	ix
		PAGE
	Dhannalal Labhchand <i>v.</i> Sales Tax Officer [2005] 5 STJ 356	154
	Dominion of India <i>v.</i> Shrinbai A. Irani [1954] AIR 1954 SC 596	417
	Dunlop India Ltd. <i>v.</i> Union of India [1976] 2 SCC 241 <i>applied</i>	65
	<i>do.</i> <i>v.</i> <i>do.</i> <i>followed</i>	91
	Dutta (S. K.), Income-tax Officer <i>v.</i> Lawarence Singh Ingty [1968] 68 ITR 272 (SC)	471
	East India Commercial Company <i>v.</i> Collector of Central Excise [1983] 13 ELT 1342 (SC)	44
	Employees Provident Fund Commissioner <i>v.</i> Official Liquidator of Esskay Pharmaceuticals Ltd. [2011] 168 Comp Cas 206 (SC)	417
	Federation of Hotel & Restaurant Association of India <i>v.</i> Union of India [1989] 74 STC 102 (SC)	497
	Filterco <i>v.</i> Commissioner of Sales Tax [1986] 61 STC 318 (SC)	264
	Food Inspector, Cannanore Municipality <i>v.</i> M. Gopalan [1991] AIR 1991 Ker 240	294
	G. B. Engineers <i>v.</i> Union of India [2016] 43 STR 345 (Jharkhand) <i>applied</i>	44
	G. E. Power India Limited <i>v.</i> Commissioner of Service Tax [2020] 75 GSTR 321 (CESTAT-New Delhi)	330
	G. M. C. Engineers & Contractor Pvt. Ltd. <i>v.</i> State (Finance Department) (S.B. Civil Writ Petition No. 6872 of 2017 decided on 5th July, 2017—Rajasthan High Court)	417
	Ganga Saran & Sons P. Ltd. <i>v.</i> Income-tax Officer [1981] 130 ITR 1 (SC)	65
	Geojit BNP Paribas Financial Services Ltd. <i>v.</i> Commissioner of Central Excise, Customs & Service Tax [2015] 85 VST 76 (Ker) <i>applied</i>	44
	Giles <i>v.</i> Grover [1832] 131 English Reports 563	417
	Godaddy India Web Services (P.) Ltd., <i>In re</i> [2016] 92 VST 1 (AAR) 330, 356, 371	
	Golak Bihari Mohanty (Dr.) <i>v.</i> State of Orissa [1974] 33 STC 514 (Orissa)	180
	Government of Andhra Pradesh <i>v.</i> J. B. Educational Society [2005] AIR 2005 SC 2014	417
	<i>do.</i> <i>v.</i> Laxmi Devi (P.) (Smt.) [2008] 4 SCC 720	14
	Gross <i>v.</i> Maytex Knitting Mills of Cal., 116 C.A. 2d 705, 254 P. 2d 163, 167	180

x	GOODS AND SERVICE TAX REPORTS	[VOL. 75
		PAGE
Gulati and Company <i>v.</i> Commissioner of Sales Tax [2014] 14 SCC 286 <i>relied on</i>		37
H. P. L. Chemicals Ltd. <i>v.</i> Commissioner of Central Excise [2006] 197 ELT 324 (SC) <i>followed</i>		80
Har Devi Asnani <i>v.</i> State of Rajasthan [2011] 14 SCC 160		14
Hero Cycles P. Ltd. <i>v.</i> Commissioner of Income-tax [2015] 379 ITR 347 (SC)		548
Hindustan Steel Ltd. <i>v.</i> State of Orissa [1970] 25 STC 211 (SC)		18
Hotel Balaji <i>v.</i> State of Andhra Pradesh [1993] 88 STC 98 (SC) <i>relied on</i>		138
ICICI Bank Ltd. <i>v.</i> SIDCO Leathers Ltd. [2006] 131 Comp Cas 451 (SC)		417
Imagic Creative Pvt. Ltd. <i>v.</i> Commissioner of Commercial Taxes [2008] 12 VST 371 (SC)		497
Income-tax Officer (Third) <i>v.</i> Arunagiri Chettiar [1996] 220 ITR 232 (SC)		417
do. <i>v.</i> Lakhmani Mewal Das [1976] 103 ITR 437 (SC)		65
do. <i>v.</i> Mohammed Kunhi (M. K.) [1969] 71 ITR 815 (SC)		14
do. <i>v.</i> Nawab Mir Barkat Ali Khan Bahadur [1974] 97 ITR 239 (SC)		65
Indian Aluminium Cables Ltd. <i>v.</i> Union of India [1987] 64 STC 180 (SC) <i>followed</i>		91
Indian Overseas Bank <i>v.</i> Sub Registrar, Tuticorin Keelur, Tuticorin District (Writ Petition No. 14618 of 2018, decided on 18th Decem- ber 2018)		417
Indo International Industries <i>v.</i> Commissioner of Sales Tax [1981] 47 STC 359 (SC) <i>followed</i>		166
Infinera India Pvt. Ltd., <i>In re</i> [2020] 75 GSTR 356 (AAR) <i>affirmed</i>		371
J. K. (Bombay) Private Limited <i>v.</i> New Kaiser-I Hind Spinning and Weaving Co. Ltd. [1970] 40 Comp Cas 689 (SC)		1
J. K. Manufacturers Ltd. (formerly J. K. Cotton Manufacturers Ltd.) <i>v.</i> Sales Tax Officer [1970] 26 STC 310 (All) <i>relied on</i>		138
Jaora Sugar Mills (P) Ltd. <i>v.</i> State of Madhya Pradesh [1966] AIR 1966 SC 416		471
Jay Bee Industries <i>v.</i> Union of India [2020] 74 GSTR 295 (HP) <i>relied on</i>		150

2020]	TABLE OF CASES CITED	xi
		PAGE
Jay Khodiyar Agency (2007-D-98-103 dated September 11, 2007)		166
Jayachandran Alloys (P) Ltd. v. Superintendent of GST and Central Excise [2019] 67 GSTR 300 (Mad)		127, 132
do. do. <i>applied</i>		123
Jindal Photo Films Ltd. v. Deputy Commissioner of Income-tax [1998] 234 ITR 170 (Delhi) <i>relied on</i>		65
JKM Graphics Solutions Private Limited v. Commercial Tax Officer [2017] 99 VST 343 (Mad)		251
JMC Constructions Pvt. Ltd. v. State of Karnataka [2020] 75 GSTR 263 (Karn) <i>set aside</i>		264
Johri Lal (H. U. F.) v. Commissioner of Income-tax, U. P. [1973] 88 ITR 439 (SC)		65
Kalyani Breweries Limited v. State of West Bengal [1990] 78 STC 441 (WBTT)		520
do. v. do. [1997] 107 STC 190 (SC)		520
Kansara Trading Co. (2011-D-356-357 dated February 11, 2011)		166
Kantamani Venkata Narayana and Sons v. First Additional Income-tax Officer [1967] 63 ITR 638 (SC)		65
Kesar Enterprises Ltd. v. State of U. P. [2011] 10 GSTR 279 (SC)		471
Khurana Engineering Ltd. v. Deputy Commissioner of Income-tax [2014] 364 ITR 600 (Guj)		1
Kothari Filaments v. Commissioner of Customs [2010] 2 GSTR 28 (SC)		471
Kumaon Motor Owners' Union Ltd. v. State of Uttar Pradesh [1966] AIR 1966 SC 785		417
Kunnathat Thathunni Moopil Nair v. State of Kerala [1961] AIR 1961 SC 552		471
Lal Products v. Intelligence Officer [2019] 64 GSTR 211 (Ker)		110
Larsen & Toubro v. Union of India [1993] 88 STC 204 (SC)		497
Larsen & Toubro Limited v. Additional Deputy Commissioner of Commercial Taxes [2008] 16 VST 616 (Karn)		264
do. v. do. [2016] 96 VST 512 (SC)		264
Laxman alias Laxman Mourya v. Divisional Manager, Oriental Insurance Company Limited [2011] 10 SCC 756		417
Lubrizol Advanced Materials India Pvt. Ltd. v. Commissioner of Central Excise [2020] 75 GSTR 316 (CESTAT-Mum)		330

xii	GOODS AND SERVICE TAX REPORTS	[VOL. 75
		PAGE
M. P. Steel Corporation <i>v.</i> Commissioner of Central Excise [2015] 80 VST 402 (SC)		294
Madhav Rao Jivaji Rao Scindia <i>v.</i> Union of India [1971] 1 SCC 85		417
Madhya Pradesh Industries Ltd. <i>v.</i> Income-tax Officer [1970] 77 ITR 268 (SC)		65
Madura Coats <i>v.</i> Collector of Central Excise [1996] 82 ELT 512 (Trib.-Chennai)		44
Mafatlal Industries Ltd. <i>v.</i> Union of India [1998] 111 STC 467 (SC)		44
Mahabir Vegetable Oils Pvt. Ltd. <i>v.</i> State of Haryana [2006] 145 STC 350 (SC)		154
Maharashtra State Power Generation Company Limited, <i>In re</i> [2020] 75 GSTR 180 (AAR) <i>followed</i>		220
Maharashtra Tubes Ltd. <i>v.</i> State Industrial & Investment Corporation of Maharashtra Ltd. [1993] 78 Comp Cas 803 (SC)		417
Mahaveer Prasad @ Mahaveer Pd <i>v.</i> State of Jharkhand [2020] 75 GSTR 127 (Jharkhand)		132
Mahinder Kumar Chaudhary <i>v.</i> Balsara Hygiene Products Ltd. (Dated December 19, 2001—Delhi High Court)		80
Makemytrip (India) Pvt. Ltd. <i>v.</i> Union of India [2016] 96 VST 37 (Delhi)		127, 132
do. do. <i>applied</i>		123
Malwa Vanaspati & Chemical Co. Ltd. <i>v.</i> State Level Committee [2017] 103 VST 180 (MP) <i>relied on</i>		154
Maniben Devraj Shah <i>v.</i> Municipal Corporation of Brihan Mumbai 2012 (3) RCR (Civil) 73		32
Manmohan Das <i>v.</i> Bishun Das [1967] AIR 1967 SC 643 <i>followed</i>		91
Marshall Sons & Co. (India) Ltd. <i>v.</i> Income-tax Officer [1997] 223 ITR 809 (SC) <i>relied on</i>		1
Matajog Dobey <i>v.</i> Bhari (H. C.) [1955] 2 SCR 925		14
Medley Pharmaceuticals Ltd. <i>v.</i> Commissioner of Central Excise and Customs [2011] 10 GSTR 395 (SC)		91
Mohinder Singh Gill <i>v.</i> Chief Election Officer [1978] AIR 1978 SC 851		154
Mukesh Kumar Aggarwal & Co. <i>v.</i> State of Madhya Pradesh [1988] 68 STC 324 (SC) <i>relied on</i>		37
Municipal Committee, Hosiarpur <i>v.</i> Punjab State Electricity Board [2010] 13 SCC 216		471
Narayanappa (S.) <i>v.</i> Commissioner of Income-tax [1967] 63 ITR 219 (SC)		65



2020]	TABLE OF CASES CITED	xiii
		PAGE
	National Institute of Public Finance and Policy (S. T. A. No. 55433 of 2013 (SM) decided on November 24, 2017–Tribunal)	44
	National Institute of Public Finance and Policy <i>v.</i> Commissioner of Service Tax [2019] 20 GSTL 330 (Delhi) <i>applied</i>	44
	Natural Health Products (P) Ltd. <i>v.</i> Collector of Central Excise [2004] 9 SCC 136 <i>followed</i>	91
	Nisar <i>v.</i> State of U. P. [1995] 2 SCC 23	417
	Oil and Natural Gas Corporation Limited <i>v.</i> Gujarat Energy Transmission Corporation Limited [2017] 5 SCC 42 <i>followed</i>	294
	Om Prakash Agarwal <i>v.</i> Giri Raj Kishore [1986] AIR 1986 SC 726	471
	Oriental Aroma Chemical Industries Ltd. <i>v.</i> Gujarat Industrial Development Corporation 2010 (2) RCR (Civil) 284	32
	Oswal Agro Mills Ltd. <i>v.</i> Collector of Central Excise [1993] 66 ELT 37 (SC) ; [1993] Supp (3) SCC 716 <i>followed</i>	91, 166
	Panoli Intermediate (India) Pvt. Ltd. <i>v.</i> Union of India [2015] 326 ELT 532 (Guj) [FB]	294
	Panoli Intermediate (India) Pvt. Ltd. <i>v.</i> Union of India [2015] AIR 2015 Guj 97 [FB]	291
	Parijat Construction <i>v.</i> Commissioner of Central Excise [2017] TIOL-2170-HD-MUM-ST <i>applied</i>	44
	Pioneer India Electronics P. Ltd. <i>v.</i> Union of India [2014] 26 GSTR 156 (Delhi) <i>relied on.</i>	581
	Pradeep Enterprises <i>v.</i> Commissioner of Trade & Taxes (W. P. (C) 2583 of 2017, decided on April 19, 2017) <i>followed</i>	255
	Prime Papers & Packers <i>v.</i> Commissioner of VAT [2016] 94 VST 347 (Delhi)	255
	Priyaraj Electronics Ltd. <i>v.</i> Commissioner of Central Excise [2016] 6 TMI 873 (CESTAT–Bang)	180
	Puma Ayurvedic Herbal (P) Ltd. <i>v.</i> Commissioner, Central Excise [2006] 145 STC 200 (SC) <i>followed</i>	91
	Punjab National Bank <i>v.</i> Maa Banbhori Steel Industry Pvt. Ltd. (Writ Petition No. 11018 of 2018, decided on October 29, 2018—Bombay High Court)	417
	Punjab State Power Corporation Limited <i>v.</i> State of Punjab [2016] 90 VST 66 (P&H)	14
	R. K. Associates and Hoteliers Pvt. Ltd. <i>v.</i> Commissioner (Appeals) of Central and State Goods and Service Tax [2020] 75 GSTR 291 (Chhattisgarh) <i>affirmed</i>	294

xiv	GOODS AND SERVICE TAX REPORTS	[VOL. 75
		PAGE
	Raghubar Dayal <i>v.</i> Bank of Upper India Ltd. [1919] AIR 1919 PC 9	1
	Raghunath (R. S.) <i>v.</i> State of Karnataka [1992] 1 SCC 335	417
	Raj Sheel <i>v.</i> State of Andhra Pradesh [1989] 74 STC 379 (SC)	520
	Raja Mechanical Co. (P) Ltd. <i>v.</i> Commissioner of Central Excise [2012] 51 VST 447 (SC)	294
	Ram Prasad Narain Sahi <i>v.</i> State of Bihar [1953] AIR 1953 SC 215	471
	Raza Textile Limited <i>v.</i> Commissioner of Sales Tax [1974] 33 STC 112 (All)	497
	Reliance Cellulose Products Ltd. <i>v.</i> Collector of Central Excise [1997] 6 SCC 464 <i>followed</i>	91
	Richardson Hindustan Limited <i>v.</i> State of Maharashtra [1995] 99 STC 1 (Bom)	520
	Rockwell Industries <i>v.</i> Commissioner of Trade and Taxes (W. P. (C) No. 8762 of 2018 decided on January 14, 2019—Delhi High Court)	255
	Ruchi Fabrics Ltd. <i>v.</i> State of M. P. [2000] 117 STC 273 (SC)	154
	S. A. Builders Ltd. <i>v.</i> Commissioner of Income-tax [2007] 288 ITR 1 (SC)	548
	S. K. Engg. Works <i>v.</i> Commissioner of Delhi Value Added Tax (W. P. (C) No. 2124 of 2017, decided on May 2, 2017—Delhi High Court) <i>followed</i>	255
	S. K. Traders <i>v.</i> Additional Commissioner, Grade-I, Trade Tax [2009] 26 VST 601 (All)	65
	Santosh Poha Udhog <i>v.</i> State of Madhya Pradesh [2004] 4 STJ 155	154
	Sarwan Singh <i>v.</i> Kasturi Lal [1977] 2 SCR 421	417
	Sasken Communication Technologies Ltd. <i>v.</i> Joint Commissioner of Commercial Taxes [2012] 55 VST 89 (Karn)	497
	Sayaji Hotels Ltd. <i>v.</i> State of M. P. [2015] 83 VST 191 (MP)	154
	Sayeed Corporation <i>v.</i> Commissioner Trade Tax, U. P. (Trade Tax Revision No. 1264 of 2003 decided on February 7, 2011)	138
	Shahabudin Zakir Hussain & Company <i>v.</i> Sales Tax Officer [1970] UPTC 187 <i>relied on</i>	138
	Shiv Shakthi Gold Finger <i>v.</i> Assistant Commissioner, Commercial Taxes [1996] 9 SCC 514	166
	Shree Baidyanath Ayurved Bhavan Ltd. <i>v.</i> Collector of Central Excise [1996] 9 SCC 402 <i>followed</i>	91
	Shri Ram Narain <i>v.</i> Simla Banking and Industrial Co. Limited [1956] 26 Comp Cas 280 (SC)	417

2020]	TABLE OF CASES CITED	xv
		PAGE
Shri Sai Rolling Mill <i>v.</i> Commissioner, Customs Central Excise and Service Tax [2019] 10 GSTR-OL 442 (Chhattisgarh)		294
do. do. <i>distinguished</i>		291
Shri Swaran Singh <i>v.</i> Shri Kasturi Lal [1977] 1 SCC 750		417
Shyam Kishore <i>v.</i> Municipal Corporation of Delhi [1993] 1 SCC 22		14
SICOM Ltd. <i>v.</i> State of Maharashtra [2010] 6 Bom. CR 537		417
Singh Enterprises <i>v.</i> Commissioner of Central Excise [2008] 12 VST 542 (SC)		294
do. do. <i>followed</i>		291
Solidaire India Ltd. <i>v.</i> Fairgrowth Financial Services Ltd. [2001] 104 Comp Cas 569 (SC)		417
South India Corporation (P.) Ltd. <i>v.</i> Secretary, Board of Revenue, Trivandrum [1964] 15 STC 74 (SC)		417
Sowdagar Ahmed Khan <i>v.</i> Income-tax Officer [1968] 70 ITR 79 (SC)		65
Special Civil Application No. 10642 of 2015 decided on September 4, 2015—Gujarat High Court		417
Sree Krishna Electricals <i>v.</i> State of Tamil Nadu [2009] 23 VST 249 (SC)		18
Star Battery Ltd. <i>v.</i> Commissioner of Central Excise [2012] 12 GSTR 272 (Cal)		294
State Bank of Bikaner & Jaipur <i>v.</i> National Iron & Steel Rolling Corporation [1995] 96 STC 612 (SC)		417
State of Andhra Pradesh <i>v.</i> Larsen & Turbo Ltd. [2008] 17 VST 1 (SC)		264
do. <i>v.</i> Nalla Raja Reddy [1967] 3 SCR 28		471
State of Bombay <i>v.</i> Hospital Mazdoor Sabha [1960] AIR 1960 SC 610		371
State of Haryana <i>v.</i> Anil Pesticides Ltd. [2011] 19 STJ 11		154
State of Karnataka <i>v.</i> Vasavamba Stores [2013] 60 VST 19 (Karn)		166
State of Kerala <i>v.</i> Haji K. Kutty Naha [1969] AIR 1969 SC 378		471
do. <i>v.</i> Parisons Agrotech Private Limited (Writ Appeal No. 1018 of 2013 decided on July 11, 2013—Kerala High Court) <i>followed</i>		121
State of Madhya Pradesh <i>v.</i> G. S. Dall and Flour Mills [1991] 80 STC 138 (SC)		154
do. <i>v.</i> State Bank of Indore [2002] 126 STC 1 (SC)		417
State of Madras <i>v.</i> Gannon Dunkerley & Co. (Madras) Ltd. [1958] 9 STC 353 (SC)		497
State of Maharashtra <i>v.</i> Bharat Shanti Lal Shah [2008] 13 SCC 5		417
State of Nagaland <i>v.</i> Lipok AO [2005] 3 SCC 752		294
State of Punjab <i>v.</i> Balbir Singh [1994] 3 SCC 2999		65

xvi	GOODS AND SERVICE TAX REPORTS	[VOL. 75
		PAGE
State of Uttar Pradesh <i>v.</i> Aryaverth Chawl Udyoug [2016] 91 VST 1 (SC) <i>relied on</i>		65
do. <i>v.</i> Deepak Fertilizers and Petrochemical Corporation Ltd. [2007] 7 VST 535 (SC)		154
State of West Bengal <i>v.</i> Union of India [1963] AIR 1963 SC 1241		417
Stock Exchange, Bombay <i>v.</i> Kandalgaonkar (V. S.) [2014] 368 ITR 296 (SC)		417
Sujanil Chemo Industries <i>v.</i> Commissioner of Central Excise and Customs [2005] 181 ELT 206 (SC)		80
Sunrise Immigration Consultants Private Limited (Appeal No. ST/52205/2015 decided on 16 March 2018-CEST)		330
Suryachakra Power Corporation <i>v.</i> Electricity Department [2016] 16 SCC 152		294
Swadeshi Cotton Mills Co. Ltd. <i>v.</i> Union of India [1981] 51 Comp Cas 210 (SC)		471
Swarn Darshan Impex (P) Ltd. <i>v.</i> Commissioner, Value Added Tax [2010] 31 VST 475 (Delhi)		255
T. T. K. Pharma Ltd. <i>v.</i> Collector of Central Excise [1993] 63 ELT 446 (Tribunal) <i>applied</i>		166
Tata Consultancy Services <i>v.</i> State of Andhra Pradesh [1997] 105 STC 421 (AP)		497
do. <i>v.</i> do. [2004] 137 STC 620 (SC)		110, 497
Tecnimont Pvt. Ltd. <i>v.</i> State of Punjab [2019] 69 GSTR 193 (SC)		14
Tele Sound India Ltd. (Company Petition No. 54 of 1980 decided on December 5, 1980)		1
3E Infotech <i>v.</i> Customs, Excise & Service Tax Appellate Tribunal [2018] TIOL-1268-HC-MAD-ST <i>applied</i>		44
Uma Textiles Processors <i>v.</i> Union of India [2013] 290 ELT 214 (Guj)		294
Union of India <i>v.</i> Kokil (G. M.) [1984] AIR 1984 SC 1022		417
do. <i>v.</i> Maj I. C. Lala [1973] AIR 1973 SC 2204		417
do. <i>v.</i> Make My Trip (India) Pvt. Ltd. [2019] 63 GSTR 153 (SC)		127, 132
do. <i>v.</i> West Coast Paper Mills Ltd. [2004] 135 STC 265 (SC)		166
United Breweries Ltd. <i>v.</i> State of Andhra Pradesh [1997] 105 STC 177 (SC)		520
United Telecom Ltd. <i>v.</i> Commissioner of C. Ex. [2006] 204 ELT 626 (Trib.-Bang)		180

2020]	TABLE OF CASES CITED	xvii
		PAGE
Universal Services India Pvt. Ltd., <i>In re</i> [2016] 91 VST 483 (AAR)		371
Usha International Ltd. <i>v.</i> Commissioner of Service Tax [2016] 67 tax-mann.com 360 (CESTAT-New Delhi) <i>relied on</i>		1
Varadarajulu (A. G.) <i>v.</i> State of Tamil Nadu [1998] 4 SCC 231		417
Veer Overseas Ltd. <i>v.</i> Commissioner of Central Excise [2018] 15 GSTL 59 (Trib.-Chandigarh) [LB]		44
Vijay Dal Mill <i>v.</i> State of Madhya Pradesh [1982] 51 STC 242 (MP)		154
Vimal Yashwantgiri Goswami <i>v.</i> State of Gujarat [2020] 75 GSTR 123 (Guj)		127, 132
Virendra Kumar Trading Co. <i>v.</i> Commissioner of Commercial Tax [2017] 100 VST 192 (All)		497
Vishambhar Lal and Company <i>v.</i> Commissioner of Sales Tax (Sales Tax Revision Nos. 320, 321 and 322 of 1979, decided on April 8, 1980—Allahabad High Court)		138
Vishin N. Kanchandani <i>v.</i> Vidya Lachmandas Khanchandani [2000] 102 Comp Cas 340 (SC)		417
Whirlpool Corporation <i>v.</i> Registrar of Trade Marks [1998] 8 SCC 1 <i>applied</i>		572
Wood Polymer Ltd., <i>In re</i> [1977] 109 ITR 177 (Guj)		1
Yasha Overseas <i>v.</i> Commissioner of Sales Tax [2008] 17 VST 182 (SC) <i>relied on</i>		110

**INDEX TO STATUTES**

	PAGE
CIRCULARS	
Central	116-150
NOTIFICATIONS	PAGE
<b>Central</b>	
<b>Finance Act, 2020</b>	<b>1</b>
<i>Goods and services tax :</i>	
Central Goods and Services Tax (Third Amendment) Rules, 2020	87
Central Goods and Services Tax (Fourth Amendment) Rules, 2020	102
Central Goods and Services Tax (Fifth Amendment) Rules, 2020	111
Notifications :	
Class of persons on whom sub-section (6B) or (6C) of section 25 not applicable	92
Class of registered person who shall prepare invoice and other prescribed documents in respect of supply of goods or services or both to a registered person	85
Class of registered persons who shall follow certain special procedure for furnishing details of outward supply of goods or services or both	100
Class of registered persons who should follow special procedure for obtaining details of outward supply of goods or services or both—Amendment	94, 97
Class of registered persons who should follow the special procedure for furnishing of return and payment of tax—Amendment	84
Corporate debtors undergoing corporate insolvency resolution process—Special procedure	83
Corporate debtors undergoing corporate insolvency resolution process—Special procedure—Amendments	112
Date of coming into force of certain provisions of the Finance Act, 2020	116
Date of coming into force of notification under section 25(6B)	92
Date of coming into force of notification under section 25(6C)	93
Date of coming into force on Central Goods and Services Tax (Fourth Amendment) Rules, 2019	111
Dynamic Quick Response Code in respect of invoice issued by specified registered person to an unregistered person	86
E-filing of form GSTR-3B—Amendment	98, 114

2020]	INDEX TO STATUTES	xix
	E-return in Form GSTR-3B—Amendment	99
	Extension of time-limit for completion or compliance of any action by any authority	108
	Extension of time-limit for completion or compliance of any action by any authority—Amendments	113
	Extension of time-limit for furnishing details of outward supplies in Form GSTR-1—Amendment	95, 96
	Failure to furnish return in Form GSTR-1—Waiver of late fee—Amendment	106, 107
	Furnishing of details of outward supplies in Form GSTR-1 by certain class of registered persons—Extension of time-limit	101
	Furnishing of e-annual return through common portal—Extension of time-limit	86, 114
	Furnishing of e-return in Form GSTR-3B through common portal	101
	Furnishing of e-return in Form GSTR-3B through common portal—Amendments	109
	Merged Union Territory of Daman and Diu and Dadra and Nagar Haveli—Special procedure for certain dealers	81
	Rate of interest for specified purposes—Amendment	103
	Rate of tax on intra-State supply of certain services—Amendments	78
	Registered person required to deduct tax at source—Extension of time-limit for furnishing return—Amendment	93
	Waiver of late fee for filing of Form GSTR-3B—Amendment	105
	<i>Integrated goods and services tax :</i>	
	Notifications :	
	Place of supply—Amendment	80
	Rate of tax on intra-State supply of certain services—Amendments	78
	<i>Union Territory goods and services tax :</i>	
	Notification :	
	Rate of tax on intra-State supply of certain services—Amendments	79
<b>Goa</b>		
	<i>Goods and services tax :</i>	
	Exemptions :	
	Exemption to intra-State supply of certain services—Amendments	57, 68, 76
	Exemption to intra-State supply of gold—Amendments	62
	Goods supplied to the Food and Agricultural Organisation of the United Nations	63
	Intra-State supplies of certain goods—Amendments	60, 61

xx	GOODS AND SERVICE TAX REPORTS	[VOL. 75]
	Notifications :	
	Activities or transactions by State Governments which are neither a supply of goods nor a supply of service	74
	Construction service of complex, building or civil structure or transfer of development rights—Liability to pay GST— Amendments	73
	Rate of goods and services tax—Amendments	56, 58, 75
	Rate of tax on intra-State supply of certain services—Amend- ments	27, 55, 64, 75
	Rate of tax on intra-State supply of certain services—Amend- ments—Corrigendum	55
	Rate of tax on intra-State supply of goods or services—Amend- ments	62
	Registered persons paying tax on reverse charge basis as reci- pient of goods or services or both—Amendments	74
	Retail outlets in departure area of international airport, making tax-free supply of goods to outgoing international tourist— Eligibility to claim refund	56
	Supply of certain services in respect of which State tax shall be paid on reverse charge basis by recipient—Amendments	70, 77
	<b>Telangana</b>	
	<i>Goods and services tax :</i>	
	Exemptions :	
	Exemption to intra-State supply of certain services—Amend- ments	159
	Exemption to intra-State supply of gold	155
	Intra-State supplies of certain goods—Amendments	154
	Intra-State supplies of goods or services or both received by registered person from unregistered supplier—Amendment	150
	Notifications :	
	Rate of goods and services tax—Amendments	150
	Rate of tax on intra-State supply of certain services—Amend- ments	156



## CHRONOLOGICAL INDEX TO CIRCULARS AND NOTIFICATIONS

### CIRCULARS

<i>Circulars :</i>	<i>Date</i>	<i>Page</i>
No. 130/49/2019-GST [F. No. 354/189/2019-TRU]	31-12-2019	116
No. 131/1/2020-GST [CBEC-20/16/07/2020-GST]	23-1-2020	118
No. 132/2/2020-GST [CBEC-20/16/15/2018-GST]	18-3-2020	122
No. 133/03/2020-GST [F. No. CBEC-20/06/13/2019-GST]	23-3-2020	124
No. 134/04/2020-GST [CBEC-20/16/12/2020-GST]	23-3-2020	129
No. 135/05/2020-GST [CBEC-20/01/06/2019-GST]	31-3-2020	132
No. 136/06/2020-GST [CBEC-20/06/04-2020-GST]	3-4-2020	137
No. 137/07/2020-GST [CBEC-20/06/04-2020-GST]	13-4-2020	143
No. 138/08/2020-GST [CBEC-20/06/04-2020-GST]	6-5-2020	146

### NOTIFICATIONS

<i>Notifications :</i>	<i>Date</i>	<i>Page</i>
------------------------	-------------	-------------

#### CENTRAL

No. 12 of 2020	27-3-2020	1
<b>GOODS AND SERVICES TAX</b>		
No. 10/2020-Central Tax (G. S. R. 193(E)) [F. No. 20/06/03/2020-GST]	21-3-2020	81
No. 11/2020-Central Tax (G. S. R. 194(E)) [F. No. 20/06/03/2020-GST]	21-3-2020	83
No. 12/2020-Central Tax (G. S. R. 195(E)) [F. No. 20/06/03/2020-GST]	21-3-2020	84
No. 13/2020-Central Tax (G. S. R. 196(E)) [F. No. 20/06/03/2020-GST]	21-3-2020	85
No. 14/2020-Central Tax (G. S. R. 197(E)) [F. No. 20/06/03/2020-GST]	21-3-2020	86
No. 15/2020-Central Tax (G. S. R. 198(E)) [F. No. CBEC-20/06/04/2020-GST]	23-3-2020	86
No. 16/2020-Central Tax (G. S. R. 199(E)) [F. No. CBEC-20/06/04/2020-GST]	23-3-2020	87
No. 17/2020-Central Tax (G. S. R. 200(E)) [F. No. CBEC-20/06/04/2020-GST]	23-3-2020	92
No. 18/2020-Central Tax (G. S. R. 201(E)) [F. No. CBEC-20/06/04/2020-GST]	23-3-2020	92

xxii

## GOODS AND SERVICE TAX REPORTS

[VOL. 75]

<i>Notifications :</i>	<i>Date</i>	<i>Page</i>
No. 19/2020-Central Tax (G. S. R. 202(E)) [F. No. CBEC-20/06/04/2020-GST]	23-3-2020	93
No. 20/2020-Central Tax (G. S. R. 203(E)) [F. No. CBEC-20/06/04/2020-GST]	23-3-2020	93
No. 21/2020-Central Tax (G. S. R. 204(E)) [F. No. CBEC-20/06/04/2020-GST]	23-3-2020	94
No. 22/2020-Central Tax (G. S. R. 205(E)) [F. No. CBEC-20/06/04/2020-GST]	23-3-2020	95
No. 23/2020-Central Tax (G. S. R. 206(E)) [F. No. CBEC-20/06/04/2020-GST]	23-3-2020	96
No. 24/2020-Central Tax (G. S. R. 207(E)) [F. No. CBEC-20/06/04/2020-GST]	23-3-2020	97
No. 25/2020-Central Tax (G. S. R. 208(E)) [F. No. CBEC-20/06/04/2020-GST]	23-3-2020	98
No. 26/2020-Central Tax (G. S. R. 209(E)) [F. No. CBEC-20/06/04/2020-GST]	23-3-2020	99
No. 27/2020-Central Tax (G. S. R. 210(E)) [F. No. CBEC-20/06/04/2020-GST]	23-3-2020	100
No. 28/2020-Central Tax (G. S. R. 211(E)) [F. No. CBEC-20/06/04/2020-GST]	23-3-2020	101
No. 29/2020-Central Tax (G. S. R. 212(E)) [F. No. CBEC-20/06/04/2020-GST]	23-3-2020	101
No. 2/2020-Central Tax (Rate) (G. S. R. 221(E)) [F. No. 354/32/2020-TRU]	26-3-2020	78
No. 30/2020-Central Tax (G. S. R. 230(E)) [F. No. CBEC-20/06/04/2020-GST]	3-4-2020	102
No. 31/2020-Central Tax (G. S. R. 231(E)) [F. No. CBEC-20/06/04/2020-GST]	3-4-2020	103
No. 32/2020-Central Tax (G. S. R. 232(E)) [F. No. CBEC-20/06/04/2020-GST]	3-4-2020	105
No. 33/2020-Central Tax (G. S. R. 233(E)) [F. No. CBEC-20/06/04/2020-GST]	3-4-2020	106
No. 34/2020-Central Tax (G. S. R. 234(E)) [F. No. CBEC-20/06/04/2020-GST]	3-4-2020	107
No. 35/2020-Central Tax (G. S. R. 235(E)) [F. No. CBEC-20/06/04/2020-GST]	3-4-2020	108
No. 36/2020-Central Tax (G. S. R. 236(E)) [F. No. CBEC-20/06/04/2020-GST]	3-4-2020	109
No. 37/2020-Central Tax (G. S. R. 266(E)) [F. No. CBEC-20/06/09/2019-GST]	28-4-2020	111
No. 38/2020-Central Tax (G. S. R. 272(E)) [F. No. CBEC-20/06/04/2020-GST]	5-5-2020	111

## 2020] CHRONOLOGICAL INDEX TO CIRCULARS &amp; NOTIFICATIONS xxiii

<i>Notifications :</i>	<i>Date</i>	<i>Page</i>
No. 39/2020-Central Tax (G. S. R. 273(E)) [F. No. CBEC-20/06/04/2020-GST]	5-5-2020	112
No. 40/2020-Central Tax (G. S. R. 274(E)) [F. No. CBEC-20/06/04/2020-GST]	5-5-2020	113
No. 41/2020-Central Tax (G. S. R. 275(E)) [F. No. CBEC-20/06/04/2020-GST]	5-5-2020	114
No. 42/2020-Central Tax (G. S. R. 276(E)) [F. No. CBEC-20/06/04/2020-GST]	5-5-2020	114
No. 43/2020-Central Tax (G. S. R. 299(E)) [F. No. CBEC-20/06/09/2019-GST]	16-5-2020	116

**INTEGRATED GOODS AND SERVICES TAX**

No. 2/2020-Integrated Tax (Rate) (G. S. R. 222(E)) [F. No. 354/32/2020-TRU]	26-3-2020	78
No. 2/2020-Integrated Tax (G. S. R. 224(E)) [F. No. 354/32/2020-TRU]	26-3-2020	80

**UNION TERRITORY GOODS AND SERVICES TAX**

No. 2/2020-Union Territory Tax (Rate) (G. S. R. 223(E)) [F. No. 354/32/2020-TRU]	26-3-2020	79
--	-----------	----

**GOA****GOODS AND SERVICES TAX**

No. 38/1/2017-Fin(R&C)(3/2019-Rate)	29-3-2019	27
No. 38/1/2017-Fin(R&C)(3/2019-Rate) (Corri.)/2825	13-5-2019	55
No. 38/1/2017-Fin(R&C)(10/2019-Rate)/2826	13-5-2019	55
No. 38/1/2017-Fin(R&C)(11/2019-Rate)	3-7-2019	56
No. 38/1/2017-Fin(R&C)(12/2019-Rate)	31-7-2019	56
No. 38/1/2017-Fin(R&C)(13/2019-Rate)	31-7-2019	57
No. 38/1/2017-Fin(R&C)(14/2019-Rate)	1-10-2019	58
No. 38/1/2017-Fin(R&C)(15/2019-Rate)	1-10-2019	60
No. 38/1/2017-Fin(R&C)(16/2019-Rate)	1-10-2019	61
No. 38/1/2017-Fin(R&C)(17/2019-Rate)	1-10-2019	62
No. 38/1/2017-Fin(R&C)(18/2019-Rate)	1-10-2019	62
No. 38/1/2017-Fin(R&C)(19/2019-Rate)	1-10-2019	63
No. 38/1/2017-Fin(R&C)(20/2019-Rate)	1-10-2019	64
No. 38/1/2017-Fin(R&C)(21/2019-Rate)	1-10-2019	68
No. 38/1/2017-Fin(R&C)(22/2019-Rate)	1-10-2019	70
No. 38/1/2017-Fin(R&C)(23/2019-Rate)	1-10-2019	73

xxiv

## GOODS AND SERVICE TAX REPORTS

[VOL. 75]

*Notifications :*

	<i>Date</i>	<i>Page</i>
No. 38/1/2017-Fin(R&C)(24/2019-Rate)	1-10-2019	74
No. 38/1/2017-Fin(R&C)(25/2019-Rate)	1-10-2019	74
No. 38/1/2017-Fin(R&C)(26/2019-Rate)	25-11-2019	75
No. 38/1/2017-Fin(R&C)(27/2019-Rate)	1-1-2020	75
No. 38/1/2017-Fin(R&C)(28/2019-Rate)	31-12-2019	76
No. 38/1/2017-Fin(R&C)(29/2019-Rate)	31-12-2019	77

**TELANGANA**

## GOODS AND SERVICES TAX

G. O. Ms No. 55 Revenue (CT-II), [22/2018-State Tax (Rate)]	1-5-2019	150
G. O. Ms No. 6 Revenue (CT-II), [24/2018-State Tax (Rate)]	29-1-2020	150
G. O. Ms No. 6 Revenue (CT-II), [25/2018-State Tax (Rate)]	29-1-2020	154
G. O. Ms No. 6 Revenue (CT-II), [26/2018-State Tax (Rate)]	29-1-2020	155
G. O. Ms No. 6 Revenue (CT-II), [27/2018-State Tax (Rate)]	29-1-2020	156
G. O. Ms No. 6 Revenue (CT-II), [28/2018-State Tax (Rate)]	29-1-2020	159

**THE  
GOODS AND SERVICE TAX REPORTS  
VOLUME 75 — 2020**

**GENERAL INDEX**

	PAGE
<b>Account books</b> —See PENALTY (P&H) . . .	18
<b>Additional sales tax</b> —Sales tax—Taxable turnover—Deductions—Payments to sub-contractors—Sub-contractors registered dealers—Finding of Tribunal that they had paid taxes and that payments would not form part of taxable turnover of main contractor for purpose of additional sales tax—But proviso that dealer should file form XXXVII-B as condition for exemption—Without jurisdiction and beyond scope of appeal filed by Department—Tamil Nadu General Sales Tax Act (1 of 1959), ss. 2(1)(aa), 3B(2)(d)—Tamil Nadu Additional Sales Tax Act (14 of 1970), s. 3B—Tamil Nadu General Sales Tax Rules, 1959, Form XXXVII-B.—HINDUSTAN CONSTRUCTION CO. LTD. v. STATE OF TAMIL NADU (Mad) . . .	557
<b>Administrative and sales related service</b> —See SERVICE TAX (CESTAT-Mum) . . .	316
<b>Advance Ruling Authority</b> —See GOODS AND SERVICES TAX (AAAR) . . .	330
<b>Agent</b> —Goods and services tax—Taxable value—Applicant engaged in outsourcing work of managing shipping operations of Hong Kong based shipping company involved in worldwide shipping consultancy and logistics arrangement of cargoes—Is agent—Management fees charged by applicant—GST applicable—Reimbursement of expenses such as salaries, rent, office expenses, travelling cost, etc.—On facts not pure agent—GST applicable—Central Goods and Services Tax Act (12 of 2017), s. 2(5)—Maharashtra Goods and Services Tax Act (43 of 2017), s. 2(5)—Integrated Goods and Services Tax Act (13 of 2017), s. 13(8)(b)—Goods and Services Tax Valuation (Determination of the Value of Supply of Goods and Services) Rules, 2016 r. 7.—MAANSMARINE CARGO INTERNATIONAL LLP, <i>In re</i> (AAR) . . .	389
<b>Appeal</b> —Sales tax—Delay in filing—Condonation of delay—Issue of assessment being framed beyond reasonable time not pressed at time of disposal of appeal—No explanation for not filing review application	

**Appeal (Contd.)—**

PAGE

within limitation or for condonation of delay of 505 days—That it was only after receipt of notice in remand proceedings that dealer realised that issue of not finalising assessment within reasonable time was not pressed in appeal—Not ground for condoning delay—Negligence on part of dealer established—Issue that assessment was not finalised within reasonable time not pure question of law but depends upon facts—Delay not condoned—Haryana Value Added Tax Act (6 of 2003), s. 35.—**INDIAN OIL CORPORATION LTD. v. STATE OF HARYANA** (P&H) . . .

32

—Service tax—Limitation—Appeal to Commissioner (Appeals)—Delay—Condonation of delay—Normal period 60 days—Condonation limited to further period of 30 days—Tribunal justified in confirming order of Commissioner (Appeals) dismissing appeal filed after total period of 90 days—That petitioner's daughter was facing marital dispute—Not extraordinary situation not permitting petitioner to prefer appeal before Commissioner (Appeals) as petitioner was carrying on his business—Finance Act (32 of 1994), s. 85(3A).—**R. K. ASSOCIATES AND HOTELIERS PVT. LTD. v. COMMISSIONER (APPEALS) OF CENTRAL AND STATE GOODS AND SERVICES TAX** (Chhattisgarh) . . .

291

—Service tax—Limitation—Condonation of delay—High Court—Writ—Appeal to Commissioner (Appeals)—Appeal filed with delay of 253 days dismissed as time-barred and order confirmed by Tribunal—Writ petitions submitting that delay due to personal tragedy as petitioner's daughter facing marital dispute—Dismissal as no "extraordinary circumstance"—Writ appeal contending that another ground in relation to demise of mother of petitioner not considered by single judge—Even if accepted could not cover inordinate delay of 253 days during which appellant carried on business activities—Not "extraordinary circumstance" for interference by court invoking power under article 226—No interference warranted—Constitution of India, arts. 226—Finance Act (32 of 1994), s. 85(3A).—**BRANDAVAN FOOD PRODUCTS v. COMMISSIONER (APPEALS), CENTRAL AND STATE GOODS AND SERVICES TAX** (Chhattisgarh) . . .

294

—Value added tax—Appeal to Commissioner (Appeals)—Condition precedent—Pre-deposit of 25 per cent. of demand—Appellate authority has no power to waive condition of pre-deposit—Right of appeal subject to condition—That dealer's account declared non-performing asset would not empower appellate authority to waive pre-deposit—Punjab Value Added Tax Act (8 of 2005), s. 62(5)—**SUMIT WOOL PROCESSOR v. STATE OF PUNJAB** (P&H) . . .

14

—Value added tax—Writs under Constitution—Existence of alternative remedy—Writ petition not maintainable—Constitution of India, art. 226—Karnataka Value Added Tax Act, 2003 (32 of 2004), ss. 39(1), 62.—**JMC CONSTRUCTIONS PVT. LTD. v. STATE OF KARNATAKA** (Karn) . . .

263

2020]	GENERAL INDEX	iii
		PAGE
<b>Appeal</b> ( <i>Contd.</i> )—		
—Writs under Constitution—Existence of alternative remedy—		
Order of assessment placing reliance on circular issued by Commissioner		
—Appellate authority subordinate to Commissioner—Appellate remedy		
not efficacious—Writ petition maintainable—Constitution of India, art.		
226—Karnataka Value Added Tax Act, 2003 (32 of 2004), ss. 59, 62.—JMC		
CONSTRUCTIONS PVT. LTD. <i>v.</i> STATE OF KARNATAKA (Karn) . . .	264	
—See also SERVICE TAX (Gauhati) . . .	540	
<b>Arrest</b> —See GOODS AND SERVICES TAX (Guj) . . .	123,	
(Jharkhand) . . .	132	
<b>Assessment</b> —Value added tax—Limitation—Limitation prescribed at		
relevant time for assessment three years from due date for filing annual		
statement—Period extended to six years—For assessment year 2010-11		
annual statement to be filed by November 20, 2011 and six years expired		
on November 19, 2017—Notices issued in 2019—Barred by limitation—		
Memorandum permitting reassessment where assessments finalised by		
fraud—Nothing to show assessments already completed—No action		
taken under section 29(7) which permits amendment of assessment in		
case of fraud or misrepresentation—Notices and assessment orders to be		
set aside—Punjab Value Added Tax Act (8 of 2005), s. 29—Punjab Value		
Added Tax Rules, 2005, r. 40.—SHIVA TRADERS <i>v.</i> UNION TERRITORY OF		
CHANDIGARH (P&H) . . .	572	
—Value added tax—Refund—Assessments for 2012-13 and 2013-14		
completed—Dealer seeking refund—Failure to make refund within two		
months after filing of return—Writ petition seeking refund—After recei-		
ving notice in writ petition default assessment orders passed raising		
demand—Default assessment orders expressly stating that there was no		
mismatch between selling and purchasing dealers—Default assessment		
order generated only to defeat refund claim which ought to have been		
paid well before orders passed—Default assessment orders quashed and		
direction for refund with interest—Delhi Value Added Tax Act, 2004 (3 of		
2005), s. 38.—ROCKWELL INDUSTRIES <i>v.</i> COMMISSIONER OF TRADE AND		
TAXES (Delhi) . . .	255	
—Value added tax—Revised assessment—Cases of mismatch—		
Department collecting material from website and comparing sale details of		
sellers of writ petitioner with purchase details of writ petitioner post		
inspection of business premises of petitioner—Notice issued regarding		
proposed revised assessment and orders passed—Violation of <i>JKM Graph-</i>		
<i>ics</i> principle laid down in <i>JKM Graphics Solutions Private Limited v. Com-</i>		
<i>mmercial Tax Officer</i> [2017] 99 VST 343 (Mad) of calling for details and co-		
relating same before making revised assessment to avoid one way app-		
roach—Orders set aside—Direction to respondent to make assessment		
afresh after final orders passed by court after submission of new metho-		

iv	GOODS AND SERVICE TAX REPORTS	[VOL. 75
<b>Assessment</b> ( <i>Contd.</i> )—		
	PAGE	
dology/module for assessment under <i>JKM Graphics</i> principles—Tamil Nadu Value Added Tax Act (32 of 2006).— <i>INDIRA INDUSTRIES v. STATE TAX OFFICER</i> (Mad) . . .	251	
—See also <b>PENALTY</b> (P&H) . . .	18	
<b>SERVICE TAX</b> (Gauhati) . . .	540	
<b>Bail</b> —See <b>GOODS AND SERVICES TAX</b> (Jharkhand) . . .	132, 127	
<b>Bank</b> —Value added tax—Recovery of tax—Recovery of dues—Priority of debts—Non obstante clause in section 31B of Recovery of Debts and Bankruptcy Act, 1993—Gives priority over all existing dues—First charge of Department comes into play only after liability finally assessed and amount becomes due and payable—Assessment order later in point of time—Priority over secured assets shall be of bank and not of Department—Gujarat Value Added Tax Act, 2003 (1 of 2005), ss. 47, 48—Securitisation and Reconstruction of Financial Assets and Enforcement of Securities Interest Act (54 of 2002), ss. 26E, 37—Recovery of Debts Due to Banks and Financial Institutions Act (51 of 1993), ss. 2(la), 31B.— <i>KALUPUR COMMERCIAL CO-OPERATIVE BANK LTD. v. STATE OF GUJARAT</i> (Guj) . . .	417	
<b>Burden of proof</b> —Trade tax—Single point tax—Registered dealer—Declaration form—Burden to prove that goods purchased had already been subjected to tax under Act on purchasing dealer—U. P. Trade Tax Act (15 of 1948), s. 3AAA—U. P. Trade Tax Rules, 1948, r. 12A.— <i>SAYEED CORPORATION v. COMMISSIONER OF TRADE TAX</i> (All) . . .	138	
<b>Business auxiliary service</b> —See <b>SERVICE TAX</b> (CESTAT-Chandigarh) . . .	307	
<b>Cargo handling agency service</b> —See <b>SERVICE TAX</b> (CESTAT-New Delhi) . . .	321	
<b>Central Excise Act (1 of 1944)</b>		
—s. 11B—See <b>SERVICE TAX</b> (CESTAT-Bang) . . .	1,	
(CESTAT-New Delhi) . . .	44	
—s. 35C—See <b>SERVICE TAX</b> (Gauhati) . . .	540	
<b>Central Goods and Services Tax Act (12 of 2017)</b>		
—s. 2(5)—See <b>GOODS AND SERVICES TAX</b> (AAR) . . .	389	
—s. 2(74)—See <b>GOODS AND SERVICES TAX</b> (AAAR) . . .	330	
—s. 54—See <b>GOODS AND SERVICES TAX</b> (Delhi) . . .	581	
—s. 97(2)—See <b>GOODS AND SERVICES TAX</b> (AAAR) . . .	330	
—ss. 129, 130—See <b>GOODS AND SERVICES TAX</b> (Guj) . . .	561	
—See also <b>GOODS AND SERVICES TAX</b> (AAR) . . . 166, 220, (Guj) . . .	123	



2020]

## GENERAL INDEX

v

PAGE

**Central Goods and Services Tax Rules, 2017**

—See GOODS AND SERVICES TAX (Guj) . . . 123

**Central sales tax**—Reassessment—Limitation—Assessment year 2006-07—Notice proposing reassessment issued on March 12, 2014, six years and eleven months after expiry of year to which tax relates—Barred by limitation—Subsequent reassessment order passed without jurisdiction—Quashed—Central Sales Tax Act (74 of 1956), s. 9(2)—Central Sales Tax (Kerala) Rules, 1957, r. 6(7)—Kerala Value Added Tax Act, 2003 (30 of 2004), s. 25(1).—ROSHAN PLYWOOD PVT. LTD. *v.* COMMISSIONER OF TAXES (Ker) . . . 121

—Registration certificate—Amendment of—Dealer establishing cold storage in Budaun as branch of head office at Allahabad filing application for amendment of registration certificates under U. P. Trade Tax Act and Central Sales Tax Act—Registration certificates, amended showing business of assessee to be at Budaun as branch office, but no addition/amendment with regard to items required to be imported by assessee—Assessee commencing business and continuing import goods in new branch on strength of such certificate—Import of items despite coming to know that goods/items not included in list cannot be said to be bona fide—Penalty attracted—Central Sales Tax Act (74 of 1956), s. 10A—Central Sales Tax (Registration and Turnover) Rules, 1957, form C—FAKIR CHAND HAZARI LAL *v.* COMMISSIONER, TRADE TAX (All) . . . 25

**Central Sales Tax Act (74 of 1956)**

—s. 9(2)—See CENTRAL SALES TAX (Ker) . . . 121

—s. 10A—See CENTRAL SALES TAX (All) . . . 25

**Central Sales Tax (Kerala) Rules, 1957**

—r. 6(7)—See CENTRAL SALES TAX (Ker) . . . 121

**Central Sales Tax (Registration and Turnover) Rules, 1957**

—Form C—See CENTRAL SALES TAX (All) . . . 25

**CENVAT credit**—Service tax—Administrative and sales related services—Export—Agreements with overseas group entities for promotion of products and solicitation of orders from prospective customers in India—Appellant on facts not providing intermediary services—Services used for business purpose—Nexus between input services and output service—Accumulated Cenvat credit—Assessee entitled to refund of service tax—Registration of premises not pre-requisite condition for claiming input tax credit—Cenvat Credit Rules, 2004, rr. 2(I), 3, 5—Place of Provision of Services Rules, 2012, r. 3.—LUBRIZOL ADVANCED MATERIALS INDIA PVT. LTD. *v.* COMMISSIONER OF CENTRAL EXCISE (CESTAT-Mum) . . . 316

—See also SERVICE TAX (CESTAT-Chandigarh) . . . 307,  
(CESTAT-New Delhi) . . . 548

	PAGE
<b>CENVAT Credit Rules, 2004</b>	
—rr. 2(I), 3, 5—See SERVICE TAX (CESTAT-Mum) . . .	316
—See also SERVICE TAX (CESTAT-Chandigarh) . . .	307
<b>Charge of tax</b> —Service tax—Consideration for service need not be pecuniary consideration—Consideration in terms of some benefit to service provider which can be measured or converted into money will constitute valid consideration—Assessee operating parking areas in shopping malls through agency—Agency paying gross collection on monthly basis after deducting its direct operating cost and management fees—Right to collect parking fees given by mall owners is consideration—Assessee providing service of “management, maintenance or repairs” to mall owners.—MGF EVENT MANAGEMENT <i>v.</i> COMMISSIONER OF CENTRAL EXCISE (CESTAT-New Delhi) . . .	548
<b>Chhattisgarh Upkar Adhiniyam, 1981</b>	
—s. 3(1)—See ENERGY DEVELOPMENT CESS . . .	471
<b>Classification of services</b> —See GOODS AND SERVICES TAX (AAAR) . . .	330
<b>Commercial or industrial construction service</b> —Service tax—Liability—Taxable service—Definition—Condition precedent—Construction which is to be used or primarily to be used for commerce—Construction of sports complex for Government for Commonwealth Games on land owned by Government—Local authorities record indicating plot was for public welfare use—Dominant user of sports complex non-commercial and affidavit of Director of Sports and Youth Services that stadium would continue to be used for non-commercial purposes after games over—That one-third of area of stadium could be utilized for commercial purpose other than sports and various rates specified for different facilities in sports complex not sufficient to establish exclusive or primary use for commercial purpose—Stadium not used or used primarily for commercial purpose and tax not attracted—Finance Act (32 of 1994), s. 65(25b).—COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX <i>v.</i> B. J. SHIRKE CONSTRUCTION TECHNOLOGY PVT. LTD. (Bom) . . .	409
<b>Company</b> —See SERVICE TAX (CESTAT-Bang) . . .	1
<b>Confiscation</b> —Goods and services tax—Goods in transit—Detention—Dispatch of truckload of packing materials from M.P. for delivery to registered dealer in Gujarat by petitioner—As goods nearing destination employee of petitioner realizing that goods erroneously dispatched to Gujarat and driver instructed to await further instructions—Detention of goods on ground that genuineness of goods in transit required verification—Notice issued for confiscation of goods, and refusal to release goods without payment of tax, penalty and redemption fine equal to value of	

2020]	GENERAL INDEX	vii
<b>Confiscation</b> ( <i>Contd.</i> )—		PAGE
goods—That conveyance possessed mandatory documents qua aluminium foils not disputed—Notice of confiscation quashed—Direction to release packing materials/aluminium foils—Respondents permitted to proceed further pursuant to notice in respect of pan masala transported (of which nobody claimed ownership) and conveyance—Central Goods and services Tax Act (12 of 2017), ss. 129, 130.—MONTAGE ENTERPRISES PVT. LTD. <i>v.</i> STATE OF GUJARAT (Guj) . . .		561
<b>Constitution of India</b>		
—arts. 21, 22—See GOODS AND SERVICES TAX (Guj) . . .		123
—art. 226—See GOODS AND SERVICES TAX (All) . . .		566
SERVICE TAX (Chhattisgarh) . . .		294
WRITS UNDER CONSTITUTION (Karn) . . .		263, 264
—art. 246A—See LEGISLATIVE POWERS (Bom) . . .		241
—art. 286(1)—See GOODS AND SERVICES TAX (Delhi) . . .		581
—art. 366(12A)—See LEGISLATIVE POWERS (Bom) . . .		241
<b>Constitution (One Hundred and First Amendment) Act, 2016</b>		
—s. 19—See LEGISLATIVE POWERS (Bom) . . .		241
<b>Construction of taxing statutes</b> —Classification of goods—Specific heading preferable over residuary heading.—DABUR INDIA LTD., <i>IN RE</i> (AAAR) . . .		80
—Word not defined in statute must be construed in its popular sense.—SONAL PRODUCT, <i>In re</i> (AAR) . . .		166
<b>Container</b> —See PURCHASE TAX (WBTT) . . .		520
<b>Customs Tariff Act (51 of 1975)</b>		
—See GOODS AND SERVICES TAX (AAAR) . . . 80, (All) . . .		91
<b>Declaration form</b> —See CENTRAL SALES TAX (All) . . .		25
REGISTERED DEALER (All) . . .		138
SINGLE POINT TAX (All) . . .		138
<b>Deduction</b> —See WORKS CONTRACT (Mad) . . .		557
<b>Deduction of tax at source</b> —Value added tax—Works contracts—Sub-contract—Contract awarded to main contractor—Entire contract sub-contracted to dealer—Payments made and tax deducted at source from payments to, main contractor—Taxable event occurring vis-a-vis main contractor alone—Sub-contractor not liable to tax—Karnataka Value Added Tax Act, 2003 (32 of 2004), ss. 2(12), (29), (36), (37), 4(6)(a), 6(1)(b), 7, 9A—Karnataka Value Added Tax Rules, 2005, r. 44(3)(f).—JMC CONSTRUCTIONS PVT. LTD. <i>v.</i> STATE OF KARNATAKA (Karn) . . .		264

	PAGE
<b>Delhi Value Added Tax Act, 2004 (3 of 2005)</b>	
—s. 38—See REFUND . . .	255
<b>Demerger</b> —See SERVICE TAX (CESTAT-Bang) . . .	1
<b>Detention</b> —See GOODS AND SERVICES TAX (Guj) . . .	561
<b>Discrimination</b> —Energy development cess—Validity—Levy of cess on “distributors” of electricity as well as on “producers” of electricity—Rate common—No unreasonable classification—Statute providing complete mechanism as to quantum of liability, duty to submit return, period within which tax to be paid and liability to interest on delay—Assessee, a distributor, not complying with requirements by paying cess or filing return—Contention that levy unconstitutional for lack of mechanism not bona fide—Purpose of levy to render service by utilising collections in connection with generation, transmission, distribution and utilization of energy—Assessee as distributor bound to file return after payment of duty—No provision for issuance of notice for fixation of liability—No case of violation of principles of natural justice—Assessee permitted but failing to collect cess from consumers—Not ground for relief—Assessee holding distributor licences since 2005 when levy was in force—Challenge to provision raised for first time in 2014—Interest for delay in paying worked out at varying rates from 15 to 24 per cent. in conformity with notification issued under Rules—Levy of cess and demands proper—Chhattisgarh Upkar Adhinyam, 1981, s. 3(1)—Madhya Pradesh Electricity Duty Rules, 1949, r. 5(2)—Notification No. 2698-3752-XIII, dated the July 22, 1975.— <b>JINDAL STEEL &amp; POWER LIMITED v. STATE OF CHHATTISGARH</b> (Chhattisgarh) . . .	471
<b>Drugs and Cosmetics Act (23 of 1940)</b>	
—s. 3(b)—See ENTRIES IN SCHEDULE (P&H) . . .	37
<b>Duty entitlement pass book</b> —See VALUE ADDED TAX (Mad) . . .	110
<b>Energy development cess</b> —Validity—Levy of cess on “distributors” of electricity as well as on “producers” of electricity—Rate common—No unreasonable classification—Statute providing complete mechanism as to quantum of liability, duty to submit return, period within which tax to be paid and liability to interest on delay—Assessee, a distributor, not complying with requirements by paying cess or filing return—Contention that levy unconstitutional for lack of mechanism not bona fide—Purpose of levy to render service by utilising collections in connection with generation, transmission, distribution and utilization of energy—Assessee as distributor bound to file return after payment of duty—No provision for issuance of notice for fixation of liability—No case of violation of principles of natural justice—Assessee permitted but failing to collect cess from consumers—Not ground for relief—Assessee holding distributor licences	

2020]	GENERAL INDEX	ix
	<b>Energy development cess</b> ( <i>Contd.</i> )—	PAGE
	since 2005 when levy was in force—Challenge to provision raised for first time in 2014—Interest for delay in paying worked out at varying rates from 15 to 24 per cent. in conformity with notification issued under Rules—Levy of cess and demands proper—Chhattisgarh Upkar Adhinyam, 1981, s. 3(1)—Madhya Pradesh Electricity Duty Rules, 1949, r. 5(2)—Notification No. 2698-3752-XIII, dated the July 22, 1975.— <b>JINDAL STEEL &amp; POWER LIMITED v. STATE OF CHHATTISGARH</b> (Chhattisgarh) . . .	471
	<b>Entries in Schedule</b> —Black disinfectant fluid manufactured under licence under Drugs and Cosmetics Act, 1940—To be taxed under entry dealing with “drugs”—Haryana Value Added Tax Act (6 of 2003), Sch. C, entry 25—Drugs and Cosmetics Act (23 of 1940), s. 3(b).— <b>EXCISE AND TAXATION COMMISSIONER v. NIVACHEM PVT. LTD.</b> (P&H) . . .	37
	—Construction of taxing statutes—Classification of goods—Specific heading preferable over residuary heading.— <b>DABUR INDIA LTD., In re</b> (AAAR) . . .	80
	—Cooling fans—Specific case of dealer that instrument cooling fans designed, manufactured and sold only as part of telecommunication equipment and could not be used for purpose other than cooling telecommunication equipment—That excise number pertained to electrical goods not material—Instrument cooling fans taxable under entry pertaining to telecommunication system as “part thereof”—Uttarakhand Value Added Tax Act (27 of 2005), Sch. II(B), entry 3.— <b>EBM-PAPST INDIA PVT. LTD. v. STATE OF UTTARAKHAND</b> (Uttarakhand) . . .	65
	—Drugs—Black disinfectant fluid manufactured under licence under Drugs and Cosmetics Act, 1940—To be taxed under entry dealing with “drugs”—Haryana Value Added Tax Act (6 of 2003), Sch. C, entry 25—Drugs and Cosmetics Act (23 of 1940), s. 3(b).— <b>EXCISE AND TAXATION COMMISSIONER v. NIVACHEM PVT. LTD.</b> (P&H) . . .	37
	—Electrical goods—Specific case of dealer that instrument cooling fans designed, manufactured and sold only as part of telecommunication equipment and could not be used for purpose other than cooling telecommunication equipment—That excise number pertained to electrical goods not material—Instrument cooling fans taxable under entry pertaining to telecommunication system as “part thereof”—Uttarakhand Value Added Tax Act (27 of 2005), Sch. II(B), entry 3.— <b>EBM-PAPST INDIA PVT. LTD. v. STATE OF UTTARAKHAND</b> (Uttarakhand) . . .	65
	—Footwear—Sports shoes are “footwear”—Sports apparel—Falls under “readymade garments”—Telangana Value Added Tax Act (5 of 2005), Sch. IV, entries 46, 52, Sch. V.— <b>STATE OF TELANGANA v. SACHDEV SPORTS COMPANY</b> (Telangana) . . .	60

x

## GOODS AND SERVICE TAX REPORTS

[VOL. 75

**Entries in Schedule (Contd.)—**

PAGE

—Goods and services tax—Classification of goods—Principles stated.—DABUR INDIA LTD. v. COMMISSIONER OF CGST (All) ...	91
—Medicine—Odomos—Is covered under Chapter 38 of Customs Tariff Act and classified under HSN 3808 91 91—Not as medicine under heading No. 3004 of the Act—Customs Tariff Act (51 of 1975)—Uttar Pradesh Goods and Services Tax Act (1 of 2017).—DABUR INDIA LTD. v. COMMISSIONER OF CGST (All) ...	91
—Medicine—Odomos—Is mosquito repellent—Covered under Chapter 38 of Customs Tariff Act—Classified under HSN 3808 91 91—Not as “medicine” under sub-heading 3004 90 99 of Customs Tariff Act—Uttar Pradesh Goods and Services Tax Act (1 of 2017)—Customs Tariff Act (51 of 1975).—DABUR INDIA LTD., <i>In re</i> (AAAR) ...	80
—Mosquito repellent—Odomos—Is covered under Chapter 38 of Customs Tariff Act and classified under HSN 3808 91 91—Not as medicine under heading No. 3004 of the Act—Customs Tariff Act (51 of 1975)—Uttar Pradesh Goods and Services Tax Act (1 of 2017).—DABUR INDIA LTD. v. COMMISSIONER OF CGST (All) ...	91
—Mosquito repellent—Odomos—Is mosquito repellent—Covered under Chapter 38 of Customs Tariff Act—Classified under HSN 3808 91 91—Not as “medicine” under sub-heading 3004 90 99 of Customs Tariff Act—Uttar Pradesh Goods and Services Tax Act (1 of 2017)—Customs Tariff Act (51 of 1975).—DABUR INDIA LTD., <i>In re</i> (AAAR) ...	80
—Odomos—Is covered under Chapter 38 of Customs Tariff Act and classified under HSN 3808 91 91—Not as medicine under heading No. 3004 of the Act—Customs Tariff Act (51 of 1975)—Uttar Pradesh Goods and Services Tax Act (1 of 2017).—DABUR INDIA LTD. v. COMMISSIONER OF CGST (All) ...	91
—Odomos—Is mosquito repellent—Covered under Chapter 38 of Customs Tariff Act—Classified under HSN 3808 91 91—Not as “medicine” under sub-heading 3004 90 99 of Customs Tariff Act—Uttar Pradesh Goods and Services Tax Act (1 of 2017)—Customs Tariff Act (51 of 1975).—DABUR INDIA LTD., <i>In re</i> (AAAR) ...	80
—Readymade garments—Sports apparel—Falls under “readymade garments”—Telangana Value Added Tax Act (5 of 2005), Sch. IV, entries 46, 52, Sch. V.—STATE OF TELANGANA v. SACHDEV SPORTS COMPANY (Telangana) ...	60
—Residuary clause—Goods clearly falling under Schedule—Cannot be relegated to residuary clause.—EBM-PAPST INDIA PVT. LTD. v. STATE OF UTTARAKHAND (Uttarakhand) ...	65

2020]	GENERAL INDEX	xi
<b>Entries in Schedule</b> ( <i>Contd.</i> )—		PAGE
—Sports apparel—Falls under “readymade garments”—Telangana Value Added Tax Act (5 of 2005), Sch. IV, entries 46, 52, Sch. V.— <b>STATE OF TELANGANA v. SACHDEV SPORTS COMPANY</b> (Telangana) . . .		60
—Sports shoes—Are “footwear”—Sports apparel—Falls under “readymade garments”—Telangana Value Added Tax Act (5 of 2005), Sch. IV, entries 46, 52, Sch. V.— <b>STATE OF TELANGANA v. SACHDEV SPORTS COMPANY</b> (Telangana) . . .		60
—Telecommunication system—Specific case of dealer that instrument cooling fans designed, manufactured and sold only as part of telecommunication equipment and could not be used for purpose other than cooling telecommunication equipment—That excise number pertained to electrical goods not material—Instrument cooling fans taxable under entry pertaining to telecommunication system as “part thereof”—Uttarakhand Value Added Tax Act (27 of 2005), Sch. II(B), entry 3.— <b>EBM-PAPST INDIA PVT. LTD. v. STATE OF UTTARAKHAND</b> (Uttarakhand) . . .		65
—“Un-fried fryums” manufactured and supplied by applicant classifiable under tariff item 2106 90 99 of First Schedule to Customs Tariff Act, 1975—Taxable at 18 per cent. (CGST nine per cent. + GGST nine per cent. or IGST 18 per cent.) as per Sl. No. 23 of Schedule III of Notification No. 1/2017-Central Tax (Rate) dated June 28, 2017, as amended, issued under CGST Act, 2017 and Notification No. 1/2017-State Tax (Rate) dated June 30, 2017, as amended, issued under GGST Act, 2017 or IGST Act, 2017—Gujarat Goods and Services Tax Act (25 of 2017)—Central Goods and Services Tax Act (12 of 2017)—Integrated Goods and Services Tax Act (13 of 2017).— <b>SONAL PRODUCT, In re</b> (AAR) . . .		166
<b>Exemption</b> —Sales tax—Dealer on basis of notification dated September 14, 1998 taking steps to establish generating unit based on wind energy—Approval for wind farm, permission for installation and running of wind power unit granted, production commenced and commissioning certificate issued on March 31, 2000—By notification dated June 9, 2000 definition of “eligible unit” and cut-off dates amended with retrospective effect—Exemption to which dealer entitled could not be withdrawn by virtue of subsequent notification dated June 9, 2000 made applicable with retrospective effect—Madhya Pradesh General Sales Tax Act, 1958 (2 of 1959)—Notification No. A-3-32-94-ST-V(69) dated September 14, 1998—Notification dated June 9, 2000.— <b>DHAR AUTOMOTIVES PVT. LTD. v. STATE OF MADHYA PRADESH</b> (MP) . . .		154
—See also <b>SERVICE TAX</b> (CESTAT-New Delhi) . . .		44
<b>Export of services</b> —Goods and service tax—Supply of services—Classification—Activities of respondent under service agreement with its parent company in Japan (dated March 1, 2013) as amended on January 5,		

**Export of services (Contd.)—**

PAGE

2017—Is mixed supply of services—Falling under accounting services having SAC 9982 “research and development services” having SAC 9981 and other professional, technical and business services having SAC 9983—Remaining services as specified fall under category of intermediary—Services under marketing services agreement dated December 1, 2012—Is mixed supply of services—Falling under “research and development services” having SAC 9981, other professional, technical and business services bearing SAC 9983, and “other miscellaneous services” bearing SAC 9997—Determination of place of supply of services or goods not within jurisdiction of Advance Ruling Authority—No ruling could be passed in relation to export of services—Central Goods and Services Tax Act (12 of 2017), ss. 2(74), 97(2)—Integrated Goods and Services Tax Act (13 of 2017), s. 2(6), (13).—COMMISSIONER, CGST <i>v.</i> ASAHI KASEI INDIA PVT. LTD. (AAAR) . . .	330
<b>Exporter</b> —See SERVICE TAX (CESTAT-Mum) . . .	307, 316
<b>Finance Act (32 of 1994)</b>	
—s. 65(23)—See SERVICE TAX (CESTAT-New Delhi) . . .	321
—s. 65(25b)—See SERVICE TAX (Bom) . . .	409
—s. 65(50b)—See SERVICE TAX (CESTAT-New Delhi) . . .	321
—s. 65(95)—See SERVICE TAX (All) . . .	497
—ss. 65(105)(d), 66—See SERVICE TAX (CESTAT-New Delhi) . . .	44
—ss. 73(1)(a), 74—See SERVICE TAX (Gauhati) . . .	540
—s. 83—See SERVICE TAX (CESTAT-Bang) . . .	1
—s. 85(3A)—See SERVICE TAX (Chhattisgarh) . . .	291, 294
—See also SERVICE TAX (CESTAT-Chandigarh) . . .	307,
(CESTAT-New Delhi) . . .	548
<b>Goods and services tax</b> —Classification—Odomos—Is mosquito repellent—Covered under Chapter 38 of Customs Tariff Act—Classified under HSN 3808 91 91—Not as “medicine” under sub-heading 3004 90 99 of Customs Tariff Act—Uttar Pradesh Goods and Services Tax Act (1 of 2017)—Customs Tariff Act (51 of 1975).—DABUR INDIA LTD., <i>In re</i> (AAAR) . . .	80
—Classification of goods—Odomos—Is covered under Chapter 38 of Customs Tariff Act and classified under HSN 3808 91 91—Not as medicine under heading No. 3004 of the Act—Customs Tariff Act (51 of 1975)—Uttar Pradesh Goods and Services Tax Act (1 of 2017).—DABUR INDIA LTD. <i>v.</i> COMMISSIONER OF CGST (All) . . .	91
—Classification of goods—Principles stated.—DABUR INDIA LTD. <i>v.</i> COMMISSIONER OF CGST (All) . . .	91



2020]

## GENERAL INDEX

xiii

**Goods and services tax (Contd.)—**

PAGE

—Goods in transit—Detention—Confiscation—Dispatch of truck-load of packing materials from M.P. for delivery to registered dealer in Gujarat by petitioner—As goods nearing destination employee of petitioner realizing that goods erroneously dispatched to Gujarat and driver instructed to await further instructions—Detention of goods on ground that genuineness of goods in transit required verification—Notice issued for confiscation of goods, and refusal to release goods without payment of tax, penalty and redemption fine equal to value of goods—That conveyance possessed mandatory documents qua aluminium foils not disputed—Notice of confiscation quashed—Direction to release packing materials/aluminium foils—Respondents permitted to proceed further pursuant to notice in respect of pan masala transported (of which nobody claimed ownership) and conveyance—Central Goods and services Tax Act (12 of 2017), ss. 129, 130.—**MONTAGE ENTERPRISES PVT. LTD. v. STATE OF GUJARAT** (Gu) . . . 561

—Input tax credit—Assessee engaged in export and making zero-rated supplies—Circulars denying benefit of refund of input-tax credit where claim filed for separate years—Writ petition—Prima facie, circulars take away vested right of assessee—Direction for stay of circulars and direction to Department to process assessee's claim—Constitution of India, art. 286(1)—Integrated Goods and Services Tax Act (13 of 2017), ss. 2(5), 16(1)(a), 44—Central Goods and Services Tax Act (12 of 2017), s. 54—Integrated Goods and Services Tax Rules, 2017, r. 89.—**PITAMBRA BOOKS PVT. LTD. v. UNION OF INDIA** (Delhi) . . . 581

—Legislative powers—State Legislature—Value added tax—Commencement of goods and services tax regime—Power of Legislature to repeal or save laws—Saving of provisions of laws relating to value added tax—Provision valid—Constitution (One Hundred and First Amendment) Act, 2016, s. 19—Maharashtra Goods and Services Tax Act (43 of 2017)—Maharashtra Goods and Services Tax Related Laws (Amendments, Validation and Savings) Act (42 of 2017), s. 78—Maharashtra Value Added Tax Act, 2002 (9 of 2005), ss. 14, 64—Constitution of India, arts. 246A, 366(12A).—**MAGMA FINCORP LIMITED v. STATE OF MAHARASHTRA** (Bom) . . . 241

—Offences and prosecution—Arrest—Anticipatory bail—Allegation that petitioners availed of input-tax credit on basis of forged invoice without any sale or purchase in violation of section 132 of Jharkhand Goods and Services Tax Act, 2017—Anticipatory bail application filed submitting willing to reverse input-tax credit allegedly taken by them on basis of forged invoices—Bail granted subject to certain conditions—Indian Penal Code (45 of 1860), ss. 120B, 409, 420—Jharkhand Goods and Services Tax Act (12 of 2017), ss. 73, 74, 132(1)(e), (f), (l)(i), (l)(iv).—**NIKIT MITTAL v. STATE OF JHARKHAND** (Jharkhand) . . . 132

**Goods and services tax (Contd.)—**

PAGE

—Offences and prosecution—Arrest—General principles stated—Gujarat Goods and Services Tax Act (25 of 2017)—Central Goods and Services Tax Act (12 of 2017)—Gujarat Goods and Services Tax Rules, 2017—Central Goods and Services Tax Rules, 2017—Constitution of India, arts. 21, 22.—**VIMAL YASHWANTGIRI GOSWAMI v. STATE OF GUJARAT** (Guj) . . . 123

—Offences and prosecution—Obtaining of registration on forged rental agreement and wrongful availment of input tax credit—Petition for anticipatory bail—Submission of assessee that assessee had already vacated premises in question at time of inspection, that assessee had closed down business and shifted permanently to Rajasthan and was in process of making online application for cancellation of registration certificate—High Court—Fit case for grant of anticipatory bail—Jharkhand Goods and Services Tax Act (12 of 2017), s. 132(1).—**MAHAVEER PRASAD @ MAHAVEER PD v. STATE OF JHARKHAND** (Jharkhand) . . . 127

—Services—Intermediary—Definition—“Pre-sale and marketing services agreement” between I, USA and applicant in India a wholly owned subsidiary of I, USA for optical networking equipment developed by I, USA—Activities carried out in India by applicant render it to qualify as “intermediary”—Liable to GST—Integrated Goods and Services Tax Act (13 of 2017), s. 2(13).—**INFINERA INDIA PVT. LTD., In re (AAR)** . . . 356

—Services—Intermediary—Definition—Pre-sale and marketing services agreement between IC in USA and appellant, its wholly owned subsidiary in India for optical networking equipment developed by IC—Activity by appellant amount to facilitating supply of products between two parties, i.e., principal in USA and principal’s customers in India—Appellant not supplying such goods on his own account—Is intermediary service—Liable to tax—Integrated Goods and Services Tax Act (13 of 2017), s. 2(13).—**INFINERA INDIA PVT. LTD., In re (AAAR)** . . . 371

—Supply of service—Liquidated damages—Questions whether GST applicable on liquidated damages—Answer depends on facts of each agreement and attending circumstances—In view of agreement between applicant and B, GST applicable on liquidated damages—Levy covered under Scheduled entry No. 35 of Notification No. 11/2017-Central/State Tax (Rate) (as amended from time to time) for taxable services—Time of supply defined as when delay in successful completion of trial operation established on part of contractor—Where delay occurred before GST rollout and some part of delay thereafter—Agreement clauses would have to be referred to determine legislation under which taxable—Amount of liquidated damages imposed over contractor/vendor whether available as input-tax credit to him not answered as proper person to raise this question contractor/vendor and not applicant—Maharashtra Goods and

2020]	GENERAL INDEX	xv
	<b>Goods and services tax (Contd.)—</b>	PAGE
	Services Tax Act (43 of 2017), Sch. II, entry 5, cl. (2)(e).— <b>MAHARASHTRA STATE POWER GENERATION COMPANY LIMITED, In re</b> (AAR) . . .	180
	—Supply of services—Classification—Activities of respondent under service agreement with its parent company in Japan (dated March 1, 2013) as amended on January 5, 2017—Is mixed supply of services—Falling under accounting services having SAC 9982 “research and development services” having SAC 9981 and other professional, technical and business services having SAC 9983—Remaining services as specified fall under category of intermediary—Services under marketing services agreement dated December 1, 2012—Is mixed supply of services—Falling under “research and development services” having SAC 9981, other professional, technical and business services bearing SAC 9983, and “other miscellaneous services” bearing SAC 9997—Determination of place of supply of services or goods not within jurisdiction of Advance Ruling Authority—No ruling could be passed in relation to export of services—Central Goods and Services Tax Act (12 of 2017), ss. 2(74), 97(2)—Integrated Goods and Services Tax Act (13 of 2017), s. 2(6), (13).— <b>COMMISSIONER, CGST v. ASAHI KASEI INDIA PVT. LTD.</b> (AAAR) . . .	330
	—Taxable value—Agent—Applicant engaged in outsourcing work of managing shipping operations of Hong Kong based shipping company involved in worldwide shipping consultancy and logistics arrangement of cargoes—Is agent—Management fees charged by applicant—GST applicable—Reimbursement of expenses such as salaries, rent, office expenses, travelling cost, etc.—On facts not pure agent—GST applicable—Central Goods and Services Tax Act (12 of 2017), s. 2(5)—Maharashtra Goods and Services Tax Act (43 of 2017), s. 2(5)—Integrated Goods and Services Tax Act (13 of 2017), s. 13(8)(b)—Goods and Services Tax Valuation (Determination of the Value of Supply of Goods and Services) Rules, 2016, r. 7.— <b>MAANSMARINE CARGO INTERNATIONAL LLP, In re</b> (AAR) . . .	389
	—Transition period—Last date for filing returns in State for financial year 2017-18 February 5, 2020—Petition submitting assessee unable to upload returns GSTR-9 and GSTR-9C due to non-functionality of respondent’s portal—Writ court—Website having technical bottlenecks, limiting opportunity of assessee from uploading form—Direction that no late fee would be charged till 12th February, 2020 for uploading—Union of India granted time till February 12, 2020 to file a detailed reply/affidavit—Matter listed on February 12, 2020—Rajasthan Goods and Services Tax Act (9 of 2017), s. 44—Rajasthan Goods and Services Tax Rules, 2017, r. 80.— <b>TAX BAR ASSOCIATION v. UNION OF INDIA</b> (Raj) . . .	492
	—Transition provision—Input-tax credit—Revised declaration in Form GST TRAN 1—Form GST TRAN-1 submitted by petitioner on October 10, 2017, to carry forward credits available to petitioner as on	

**Goods and services tax (Contd.)—**

PAGE

June 30, 2017—Letter dated March 28, 2019, to Chairman, Goods and Services Tax Council, requesting it to allow petitioner to re-submit form GST TRAN-1 within extended period to enable petitioner to carry forward credit of special additional duty on stock of goods lying as on June 30, 2017, under transitional provisions—Writ petition seeking court's intervention and praying for writ of mandamus—"Further period as may be extended by Commissioner" under rule 120A, cannot go beyond time-frame provided under rule 117—Period of extension statutorily circumscribed at 90 days and that too only on recommendation of Council—Court cannot issue writ in nature of mandamus—Open to Council to take decision in light of writ petitioner's letter—Uttar Pradesh Goods and Services Tax Act (1 of 2017), s. 140(3)—Uttar Pradesh Goods and Services Tax Rules, 2017, rr. 117, 120A—Constitution of India, art. 226.—**INGER-SOLL-RAND TECHNOLOGIES AND SERVICES PRIVATE LIMITED v. UNION OF INDIA** (All) . . . 566

—Transition provisions—Input-tax credit carried over from value added tax regime—Assessee unable to upload or revise on portal of Department—System log showing assessee tried to upload details—Assessee cannot be denied substantive benefit of carrying forward credit—Direction to Department to permit assessee to revise form TRAN-1 electronically or manually.—**LARSEN AND TOUBRO LIMITED v. UNION OF INDIA** (Ker) . . . 150

—Un-fried fryums—Classification—Rate of tax—"Un-fried fryums" manufactured and supplied by applicant classifiable under tariff item 2106 90 99 of First Schedule to Customs Tariff Act, 1975—Taxable at 18 per cent. (CGST nine per cent. + GGST nine per cent. or IGST 18 per cent.) as per Sl. No. 23 of Schedule III of Notification No. 1/2017-Central Tax (Rate) dated June 28, 2017, as amended, issued under CGST Act, 2017 and Notification No. 1/2017-State Tax (Rate) dated June 30, 2017, as amended, issued under GGST Act, 2017 or IGST Act, 2017—Gujarat Goods and Services Tax Act (25 of 2017)—Central Goods and Services Tax Act (12 of 2017)—Integrated Goods and Services Tax Act (13 of 2017).—**SONAL PRODUCT, In re** (AAR) . . . 166

—Works contract—Government entity—Development of Delhi Mumbai Industrial Corridor (DMIC)—Dholera Special Investment Region (DSIR) (22 villages of Dholera Taluka in Ahmedabad District)—Planning and development of—Dholera Industrial City Development Limited (DICDL or company) has awarded engineering, procurement and construction contract and consultancy contracts for development of Dholera industrial city—Applicant (Dholera Industrial City Development Project Ltd) is government entity on facts—Eligibility for input tax credit can only be decided after ensuring that further supply of works contract service is made by applicant on a case to case basis—Liable to collect GST on

2020]	GENERAL INDEX	xvii
	<b>Goods and services tax (Contd.)—</b>	PAGE
	amount recovered from contractors on account of breach of conditions specified in contract—Liable to collect GST on amount recovered from contractors on account of not achieving milestone—Liable to collect GST on interest amount received for deferring liquidated damages recovered from contractors—Central Goods and Services Tax Act (12 of 2017).— <b>DHOLERA INDUSTRIAL CITY DEVELOPMENT PROJECT LTD., In re</b> (AAR) . . .	220
	<b>Goods and Services Tax Valuation (Determination of the Value of Supply of Goods and Services) Rules, 2016</b>	
	—r. 7—See <b>GOODS AND SERVICES TAX</b> (AAR) . . .	389
	<b>Goods in transit</b> —See <b>GOODS AND SERVICES TAX</b> (Guj) . . .	561
	<b>Goods transport agency service</b> —Service tax—“Indian port of entry handling and inland transportation service”—Classification—Appellant entering into agreements with “GVK” and “Gautami” for supply of power plant equipment under category of services relating to “Indian port of entry handling and inland transportation service”—Supply by appellant, inter alia, after importing or after indigenously procuring equipments—Goods cleared by cargo handling agent engaged by appellant and tax recovered from appellant—Goods transport agency engaged either by cargo handling agent or appellant for inland transportation of imported goods and tax discharged by appellant on reverse charge basis—Goods transport service single composite service which may include various intermediate and ancillary services relating to principal service of road transport of goods—Appellant not cargo handling agency—Rendering Goods transport agency services—Demand of tax on ground appellant rendering “cargo handling service” and thus had short-paid service tax not valid—Finance Act (32 of 1994), s. 65(23), (50b).— <b>G. E. POWER INDIA LIMITED v. COMMISSIONER OF SERVICE TAX</b> (CESTAT-New Delhi) . . .	321
	<b>Government company</b> —See <b>GOODS AND SERVICES TAX</b> (AAR) . . .	220
	<b>Gujarat Goods and Services Tax Act (25 of 2017)</b>	
	—See <b>GOODS AND SERVICES TAX</b> . . . . 123, (AAR) . . .	166
	<b>Gujarat Goods and Services Tax Rules, 2017</b>	
	—See <b>GOODS AND SERVICES TAX</b> . . .	123
	<b>Gujarat Value added Tax Act, 2003 (1 of 2005)</b>	
	—ss. 47, 48—See <b>RECOVERY OF TAX</b> . . .	417
	<b>Haryana Value Added Tax Act (6 of 2003)</b>	
	—s. 15—See <b>PENALTY</b> . . .	18
	—s. 31(2), (8)—See <b>PENALTY</b> . . .	116
	—s. 35—See <b>APPEAL</b> . . .	32
	GI-ii	

	PAGE
<b>Haryana Value Added Tax Act (6 of 2003) (Contd.)—</b>	
—s. 38—See PENALTY . . .	18
—Sch. C, entry 25—See ENTRIES IN SCHEDULE . . .	37
<b>High Court</b> —Precedent—Practice—View on interpretation or proposition of law taken by High Court—To be followed in cases within such jurisdiction.— <b>ORIENTAL INSURANCE COMPANY LTD. v. COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX</b> (CESTAT-New Delhi) . . .	44
—See also <b>GOODS AND SERVICES TAX</b> (Jharkhand) . . .	127
<b>SERVICE TAX</b> (Chhattisgarh) . . .	294
<b>Indian Penal Code (45 of 1860)</b>	
—ss. 120B, 409, 420—See <b>GOODS AND SERVICES TAX</b> (Jharkhand) . . .	132
<b>Input services</b> —See <b>SERVICE TAX</b> (CESTAT-Chandigarh) . . .	307
<b>Input tax credit</b> —Goods and services tax—Assessee engaged in export and making zero-rated supplies—Circulars denying benefit of refund of input-tax credit where claim filed for separate years—Writ petition—Prima facie, circulars take away vested right of assessee—Direction for stay of circulars and direction to Department to process assessee's claim—Constitution of India, art. 286(1)—Integrated Goods and Services Tax Act (13 of 2017), ss. 2(5), 16(1)(a), 44—Central Goods and Services Tax Act (12 of 2017), s. 54 —Integrated Goods and Services Tax Rules, 2017, r. 89.— <b>PITAMBRA BOOKS PVT. LTD. v. UNION OF INDIA</b> (Delhi) . . .	581
—Goods and services tax—Transition provision—Revised declaration in Form GST TRAN 1—Form GST TRAN-1 submitted by petitioner on October 10, 2017, to carry forward credits available to petitioner as on June 30, 2017—Letter dated March 28, 2019, to Chairman, Goods and Services Tax Council, requesting it to allow petitioner to re-submit form GST TRAN-1 within extended period to enable petitioner to carry forward credit of special additional duty on stock of goods lying as on June 30, 2017, under transitional provisions—Writ petition seeking court's intervention and praying for writ of mandamus—"Further period as may be extended by Commissioner" under rule 120A, cannot go beyond time-frame provided under rule 117—Period of extension statutorily circumscribed at 90 days and that too only on recommendation of Council—Court cannot issue writ in nature of mandamus—Open to Council to take decision in light of writ petitioner's letter—Uttar Pradesh Goods and Services Tax Act (1 of 2017), s. 140(3)—Uttar Pradesh Goods and Services Tax Rules, 2017, rr. 117, 120A—Constitution of India, art. 226.— <b>INGERSOLL-RAND TECHNOLOGIES AND SERVICES PRIVATE LIMITED v. UNION OF INDIA</b> (All) . . .	566

2020]	GENERAL INDEX	xix
<b>Input tax credit (Contd.)—</b>		PAGE
—Goods and services tax—Transition provisions—Input-tax credit carried over from value added tax regime—Assessee unable to upload or revise on portal of Department—System log showing assessee tried to upload details—Assessee cannot be denied substantive benefit of carrying forward credit—Direction to Department to permit assessee to revise form TRAN-1 electronically or manually.—LARSEN AND TOUBRO LIMITED <i>v.</i> UNION OF INDIA (Ker) . . .		150
—Goods and services tax—Works contract—Government entity—Development of Delhi Mumbai Industrial Corridor (DMIC)—Dholera Special Investment Region (DSIR) (22 villages of Dholera Taluka in Ahmedabad District)—Planning and development of—Dholera Industrial City Development Limited (DICDL or company) has awarded engineering, procurement and construction contract and consultancy contracts for development of Dholera industrial city—Applicant (Dholera Industrial City Development Project Ltd) is government entity on facts—Eligibility for input tax credit can only be decided after ensuring that further supply of works contract service is made by applicant on a case to case basis—Liable to collect GST on amount recovered from contractors on account of breach of conditions specified in contract—Liable to collect GST on amount recovered from contractors on account of not achieving milestone—Liable to collect GST on interest amount received for deferring liquidated damages recovered from contractors—Central Goods and Services Tax Act (12 of 2017).—DHOLERA INDUSTRIAL CITY DEVELOPMENT PROJECT LTD., <i>In re</i> (AAR) . . .		220
—See also GOODS AND SERVICES TAX (AAR) . . .		180,
(Jharkhand) . . .		127, 132
SERVICE TAX (CESTAT-Mum) . . .		316
<b>Insurance services—See SERVICE TAX (CESTAT-New Delhi) . . .</b>		44
<b>Integrated Goods and Services Tax Act (13 of 2017)</b>		
—s. 2(5)—See GOODS AND SERVICES TAX (Delhi) . . .		581
—s. 2(6)—See GOODS AND SERVICES TAX (AAAR) . . .		330
—s. 2(13)—See GOODS AND SERVICES TAX (AAR) . . .		356,
(AAAR) . . .		330, 371
—s. 13(8)(b)—See GOODS AND SERVICES TAX (AAR) . . .		389
—ss. 16(1)(a), 44—See GOODS AND SERVICES TAX (Delhi) . . .		581
—See also GOODS AND SERVICES TAX (AAR) . . .		166
<b>Integrated Goods and Services Tax Rules, 2017</b>		
—r. 89—See GOODS AND SERVICES TAX (Delhi) . . .		581

	PAGE
<b>Intermediary service</b> —Goods and services tax—Services—Definition—“Pre-sale and marketing services agreement” between I, USA and applicant in India a wholly owned subsidiary of I, USA for optical networking equipment developed by I, USA—Activities carried out in India by applicant render it to qualify as “intermediary”—Liable to GST—Integrated Goods and Services Tax Act (13 of 2017), s. 2(13).— <b>INFINERA INDIA PVT. LTD., In re</b> (AAR) . . .	356
—Goods and services tax—Services—Intermediary—Definition—Pre-sale and marketing services agreement between IC in USA and appellant, its wholly owned subsidiary in India for optical networking equipment developed by IC—Activity by appellant amount to facilitating supply of products between two parties, i.e., principal in USA and principal’s customers in India—Appellant not supplying such goods on his own account—Is intermediary service—Liable to tax—Integrated Goods and Services Tax Act (13 of 2017), s. 2(13).— <b>INFINERA INDIA PVT. LTD., In re</b> (AAAR) . . .	371
—Service tax—Exporter—Refund—Cenvat credit—Input services—Definition—Master service agreement between Orange Business Netherland with customers for provision of managed network services across globe—Some activities of procurement of networking equipment for customer, installation/configuration of equipment, etc., outsourced to service centres—Administration done through ENSIL, whereby Global Customer Service Centre executes contract with ENSIL for proviso of services—Respondent, a Global Customer Service Centre in India for Orange group—Provides back office support services to Orange entities globally—No privy contract with any customer of Orange group entities—Nature of services provided by respondent akin to those of call centre/business process outsourcing (BPO) unit—Respondent not intermediary—Entitled to refund of unutilized Cenvat credit availed on input services used in providing service of nature of “business auxiliary service” exported to its client located outside India—Finance Act (32 of 1994)—Cenvat Credit Rules, 2004—Notification No. 27/2012-CE-(NT) dated June 18, 2012.— <b>COMMISSIONER OF GOODS AND SERVICES TAX v. ORANGE BUSINESS SOLUTIONS PVT. LTD.</b> (CESTAT-Chandigarh) . . .	307
—See also <b>SERVICE TAX</b> (CESTAT-Mum) . . .	316
<b>Jharkhand Goods and Services Tax Act (12 of 2017)</b>	
—ss. 73, 74—See <b>GOODS AND SERVICES TAX</b> . . .	132
—s. 132(1)—See <b>GOODS AND SERVICES TAX</b> . . .	127
—s. 132(1)(e), (f), (l)(i), (l)(iv)—See <b>GOODS AND SERVICES TAX</b> . . .	132
<b>Judicial review</b> —Scope and limitation stated.— <b>DABUR INDIA LTD. v. COMMISSIONER OF CGST</b> (All) . . .	91



2020]	GENERAL INDEX	xxi
		PAGE
<b>Jurisdiction</b> —See GOODS AND SERVICES TAX	(AAAR) . . .	330
	SERVICE TAX (Gauhati) . . .	540
<b>Karnataka Value Added Tax Act, 2003 (32 of 2004)</b>		
—ss. 2(12), (29), (36), (37), 4(6)(a), 6(1)(b), 7, 9A—See WORKS CONTRACT	. . .	264
—s. 39(1)—See WRITS UNDER CONSTITUTION	. . .	263
—ss. 59, 62—See WRITS UNDER CONSTITUTION	. . .	263, 264
<b>Karnataka Value Added Tax Rules, 2005</b>		
—r. 44(3)(f)—See WORKS CONTRACT	. . .	264
<b>Kerala Value Added Tax Act, 2003 (30 of 2004)</b>		
—s. 25(1)—See CENTRAL SALES TAX	. . .	121
<b>Legislative powers</b> —State Legislature—Value added tax—Commencement of goods and services tax regime—Power of Legislature to repeal or save laws—Saving of provisions of laws relating to value added tax—Provision valid—Constitution (One Hundred and First Amendment) Act, 2016, s. 19—Maharashtra Goods and Services Tax Act (43 of 2017)—Maharashtra Goods and Services Tax Related Laws (Amendments, Validation and Savings) Act (42 of 2017), s. 78—Maharashtra Value Added Tax Act, 2002 (9 of 2005), ss. 14, 64—Constitution of India, arts. 246A, 366(12A).—MAGMA FINCORP LIMITED <i>v.</i> STATE OF MAHARASHTRA		
	(Bom) . . .	241
—See also ENERGY DEVELOPMENT CESS	(Chhattisgarh) . . .	471
<b>Limitation</b> —Service tax—Extended period of limitation—Suppression of income from parking fees in returns to evade service tax—Mis-declaration and wilful suppression—Extended period invocable—Finance Act (32 of 1994).—MGF EVENT MANAGEMENT <i>v.</i> COMMISSIONER OF CENTRAL EXCISE		
	(CESTAT-New Delhi) . . .	548
—Value added tax—Assessment—Limitation prescribed at relevant time for assessment three years from due date for filing annual statement—Period extended to six years—For assessment year 2010-11 annual statement to be filed by November 20, 2011 and six years expired on November 19, 2017—Notices issued in 2019—Barred by limitation—Memorandum permitting reassessment where assessments finalised by fraud—Nothing to show assessments already completed—No action taken under section 29(7) which permits amendment of assessment in case of fraud or misrepresentation—Notices and assessment orders to be set aside—Punjab Value Added Tax Act (8 of 2005), s. 29—Punjab Value Added Tax Rules, 2005, r. 40.—SHIVA TRADERS <i>v.</i> UNION TERRITORY OF CHANDIGARH	(P&H) . . .	572

	PAGE
<b>Limitation</b> —See also APPEAL (P&H) . . .	32
CENTRAL SALES TAX (Ker). . .	121
SERVICE TAX (CESTAT-New Delhi) . . .	44,
(Chhattisgarh) . . .	291, 294
<b>Liquidated damages</b> —Goods and services tax—Supply of service— Questions whether GST applicable on liquidated damages—Answer depends on facts of each agreement and attending circumstances—In view of agreement between applicant and B, GST applicable on liquidated damages—Levy covered under Scheduled entry No. 35 of Notification No. 11/2017-Central/State Tax (Rate) (as amended from time to time) for tax- able services—Time of supply defined as when delay in successful com- pletion of trial operation established on part of contractor—Where delay occurred before GST rollout and some part of delay thereafter—Agree- ment clauses would have to be referred to determine legislation under which taxable—Amount of liquidated damages imposed over contractor/ vendor whether available as input-tax credit to him not answered as proper person to raise this question contractor/vendor and not applicant— Maharashtra Goods and Services Tax Act (43 of 2017), Sch. II, entry 5, cl. (2)(e).—MAHARASHTRA STATE POWER GENERATION COMPANY LIMITED, <i>In re</i> (AAR) . . .	180
<b>Madhya Pradesh Electricity Duty Rules, 1949</b>	
—r. 5(2)—See ENERGY DEVELOPMENT CESS (Chhattisgarh) . . .	471
<b>Madhya Pradesh General Sales Tax Act, 1958 (2 of 1959)</b>	
—See EXEMPTION . . .	154
<b>Maharashtra Goods and Services Tax Act (43 of 2017)</b>	
—s. 2(5)—See GOODS AND SERVICES TAX (AAR) . . .	389
—Sch. II, entry 5, cl. (2)(e)—See GOODS AND SERVICES TAX (AAR) . . .	180
—See also LEGISLATIVE POWERS . . .	241
<b>Maharashtra Goods and Services Tax Related Laws (Amend- ments, Validation and Savings) Act (42 of 2017)</b>	
—s. 78—See LEGISLATIVE POWERS . . .	241
<b>Maharashtra Value Added Tax Act, 2002 (9 of 2005)</b>	
—ss. 14, 64—See LEGISLATIVE POWERS . . .	241
<b>Management service</b> —See GOODS AND SERVICES TAX (AAR) . . .	389
<b>Management, maintenance or repair service</b> —See SERVICE TAX (CESTAT-New Delhi) . . .	548

2020]	GENERAL INDEX	xxiii
		PAGE
	<b>Mistake of law</b> —Service tax—Exemption—Refund—Limitation—Insurance services—Appellant providing exempted insurance services under Rashtriya Swasthya Bima Yojana to State Nodal Agency—Service tax deposited mistakenly for period March, 2011 and November, 2011—Claim of refund by filing application on December 23, 2013—Cannot be rejected on ground claim made beyond period of one year from date of payment of duty—Central Excise Act (1 of 1944), s. 11B—Finance Act (32 of 1994), ss. 65(105)(d), 66.— <b>ORIENTAL INSURANCE COMPANY LTD. v. COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX</b> (CESTAT-New Delhi) . . .	44
	<b>Natural justice</b> —See <b>ENERGY DEVELOPMENT CESS</b> (Chhattisgarh) . . .	471
	<b>Notice</b> —Service tax—Show-cause notice—Notice raising demand against four different secondary switching areas of BSNL without indication of amount recoverable against each—Nothing to show that “non-taxable services” had been excluded from gross receipts—Notice set aside—Department to issue fresh show-cause notice raising demands clearly specifying and excluding “non-taxable” services from gross receipts and indicating period and particulars of secondary switching area to which it relates—Finance Act (32 of 1994), ss. 73(1)(a), 74.— <b>COMMISSIONER, GST AND CENTRAL EXCISE v. BSNL</b> (Gauhati) . . .	540
	<b>Offences and prosecution</b> —Goods and services tax—Arrest—Anticipatory bail—Allegation that petitioners availed of input tax credit on basis of forged invoice without any sale or purchase in violation of section 132 of Jharkhand Goods and Services Tax Act, 2017—Anticipatory bail application filed submitting willing to reverse input-tax credit allegedly taken by them on basis of forged invoices—Bail granted subject to certain conditions—Indian Penal Code (45 of 1860), ss. 120B, 409, 420—Jharkhand Goods and Services Tax Act (12 of 2017), ss. 73, 74, 132(1)(e), (f), (l)(i), (l)(iv).— <b>NIKIT MITTAL v. STATE OF JHARKHAND</b> (Jharkhand) . . .	132
	—Goods and services tax—Arrest—General principles stated—Gujarat Goods and Services Tax Act (25 of 2017)—Central Goods and Services Tax Act (12 of 2017)—Gujarat Goods and Services Tax Rules, 2017—Central Goods and Services Tax Rules, 2017—Constitution of India, art. 21, 22.— <b>VIMAL YASHWANTGIRI GOSWAMI v. STATE OF GUJARAT</b> (Guj) . . .	123
	—Goods and services tax—Obtaining of registration on forged rental agreement and wrongful availment of input tax credit—Petition for anticipatory bail—Submission of assessee that assessee had already vacated premises in question at time of inspection, that assessee had closed down business and shifted permanently to Rajasthan and was in process of making online application for cancellation of registration certificate—High	

<b>Offences and prosecution</b> ( <i>Contd.</i> )—	PAGE
Court—Fit case for grant of anticipatory bail—Jharkhand Goods and Services Tax Act (12 of 2017), s. 132(1).— <b>MAHAVEER PRASAD @ MAHAVEER PD v. STATE OF JHARKHAND</b> (Jharkhand) . . .	127
<b>Packing materials</b> —See <b>PURCHASE TAX</b> (WBTT) . . .	520
<b>Penalty</b> —Suppression of turnover—Filing incorrect returns—Assessment accepting turnover as shown in returns finalised—Matter remanded on appeal and dealer maintaining turnover as shown in returns—Information from other sources that sales made by dealer in second and third quarters charging tax but not disclosed in returns—Suppression of turnover not only in returns but also in assessment proceedings and tax illegally retained by dealer—That transaction disclosed in books of account not material—Levy of penalty rightly sustained—Haryana Value Added Tax Act (6 of 2003), ss. 15, 38— <b>SIDDHARTHA BRONZE PRODUCTS (P) LTD. v. STATE OF HARYANA</b> (P&H) . . .	18
—Value added tax—Transit of goods without proper documents—Discrepancy between statement of driver and stand of dealer—Documents with regard to import of goods, transfer to consignor and further sale to consignee never produced before Officer—Goods receipt issued by carrier establishing that stand taken was an afterthought as for earlier transaction goods receipt of subsequent serial number was issued—Dealer changing its stand before Tribunal—No interference called for in order of Tribunal—Haryana Value Added Tax Act (6 of 2003), s. 31(2), (8).— <b>SANJIVANI NON FERROUS TRADING PVT. LTD. v. STATE OF HARYANA</b> (P&H) . . .	116
—See also <b>CENTRAL SALES TAX</b> (All) . . .	25
<b>Place of Provision of Services Rules, 2012</b>	
—r. 3—See <b>SERVICE TAX</b> (CESTAT-Mum) . . .	316
<b>Practice</b> —See <b>PRECEDENT</b> (CESTAT-New Delhi) . . .	44
<b>Pre-deposit</b> —Value added tax—Appeal to Commissioner (Appeals)—Condition precedent—Pre-deposit of 25 per cent. of demand—Appellate authority has no power to waive condition of pre-deposit—Right of appeal subject to condition—That dealer's account declared non-performing asset would not empower appellate authority to waive pre-deposit—Punjab Value Added Tax Act (8 of 2005), s. 62(5)— <b>SUMIT WOOL PROCESSOR v. STATE OF PUNJAB</b> (P&H) . . .	14
<b>Precedent</b> —Practice—High Court—View on interpretation or proposition of law taken by High Court—To be followed in cases within such jurisdiction.— <b>ORIENTAL INSURANCE COMPANY LTD. v. COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX</b> (CESTAT-New Delhi) . . .	44

2020]	GENERAL INDEX	xxv
		PAGE
	<b>Punjab Value Added Tax Act (8 of 2005)</b>	
	—s. 29—See ASSESSMENT . . .	572
	—s. 62(5)—See APPEAL . . .	14
	<b>Punjab Value Added Tax Rules, 2005</b>	
	—r. 40—See ASSESSMENT . . .	572
	<b>Purchase tax</b> —Value added tax—Dealer in country liquor—Liquor sold in bottles—No money collected separately as caution money or security deposit for bottles nor accounts maintained separately for bottles—Sales tax paid on composite sale of country liquor in bottles—Composite sale price included in invoice value—Buyer under no obligation to return empty bottles—Return of empty bottles not a case of sales return but purchase of goods liable to tax—West Bengal Value Added Tax Act (37 of 2003), ss. 2(34), 12(1)(a), 16(2), 17(1)(b).—RAJ KUMAR GUPTA <i>v.</i> DEPUTY COMMISSIONER OF COMMERCIAL TAXES (WBTT) . . .	520
	<b>Rajasthan Goods and Services Tax Act (9 of 2017)</b>	
	—s. 44—See GOODS AND SERVICES TAX . . .	492
	<b>Rajasthan Goods and Services Tax Rules, 2017</b>	
	—r. 80—See GOODS AND SERVICES TAX . . .	492
	<b>Rate of tax</b> —See GOODS AND SERVICES TAX (AAR) . . .	166
	<b>Reassessment</b> —Central sales tax—Limitation—Assessment year 2006-07—Notice proposing reassessment issued on March 12, 2014, six years and eleven months after expiry of year to which tax relates—Barred by limitation—Subsequent reassessment order passed without jurisdiction—Quashed—Central Sales Tax Act (74 of 1956), s. 9(2)—Central Sales Tax (Kerala) Rules, 1957, r. 6(7)—Kerala Value Added Tax Act, 2003 (30 of 2004), s. 25(1).—ROSHAN PLYWOOD PVT. LTD. <i>v.</i> COMMERCIAL TAX OFFICER (Ker) . . .	121
	—Condition precedent—Reason to believe reassessment necessary should be recorded—No rebuttal of dealer's claim at any level—Department seeking to tax goods under residuary clause—No justifiable reason shown—Reassessment not permissible—Uttarakhand Value Added Tax Act (27 of 2005), s. 29.—EBM-PAPST INDIA PVT. LTD. <i>v.</i> STATE OF UTTARAKHAND (Uttarakhand) . . .	65
	<b>Recovery of Debts Due to Banks and Financial Institutions Act (51 of 1993)</b>	
	—ss. 2(la), 31B—See RECOVERY OF TAX (Guj) . . .	417
	<b>Recovery of tax</b> —Value added tax—Bank—Recovery of dues—Priority of debts—Non obstante clause in section 31B of Recovery of Debts and Bankruptcy Act, 1993—Gives priority over all existing dues—First	

**Recovery of tax** (*Contd.*)—

PAGE

charge of Department comes into play only after liability finally assessed and amount becomes due and payable—Assessment order later in point of time—Priority over secured assets shall be of bank and not of Department—Gujarat Value added Tax Act, 2003 (1 of 2005), ss. 47, 48—Securitisation and Reconstruction of Financial Assets and Enforcement of Securities Interest Act (54 of 2002), ss. 26E, 37—Recovery of Debts Due to Banks and Financial Institutions Act (51 of 1993), ss. 2(la), 31B.—**KALUPUR COMMERCIAL CO-OPERATIVE BANK LTD. v. STATE OF GUJARAT**

(Guj) . . . 417

**Refund**—Service tax—Demerger—Effect of scheme—Assessee resultant company in scheme of demerger—Assessee availing of taxable services from demerged undertaking on which service tax charged and was paid to Government prior to demerger—Taxes paid by demerged company with regard to demerged undertaking after appointed date but prior to effective date deemed as tax paid by resultant company—Conduct of business with effect from appointed date until effective date by demerged company was in trust for resultant company—From appointed date demerged undertaking of demerged company and assessee constitute single entity—Assessee entitled to refund of service tax paid—Central Excise Act (1 of 1944), s. 11B—Finance Act (32 of 1994), s. 83.—**MANIPAL HEALTH ENTERPRISES PVT. LTD. v. COMMISSIONER OF CENTRAL TAX**

(CESTAT-Bang) . . . 1

—Value added tax—Assessments for 2012-13 and 2013-14 completed—Dealer seeking refund—Failure to make refund within two months after filing of return—Writ petition seeking refund—After receiving notice in writ petition default assessment orders passed raising demand—Default assessment orders expressly stating that there was no mismatch between selling and purchasing dealers—Default assessment order generated only to defeat refund claim which ought to have been paid well before orders passed—Default assessment orders quashed and direction for refund with interest—Delhi Value Added Tax Act, 2004 (3 of 2005), s. 38.—**ROCKWELL INDUSTRIES v. COMMISSIONER OF TRADE AND TAXES**

(Delhi) . . . 255

—See also **GOODS AND SERVICES TAX**

(Delhi) . . . 581

**SERVICE TAX** (CESTAT-Chandigarh) . . . 307,

(CESTAT-Mum) . . . 316, (CESTAT-New Delhi) . . . 44

**Registered dealer**—Trade tax—Single point tax—Declaration form—Purchases of stone grit (goods) from registered dealer by assessee without issuing form IIIA—Taxable in hands of assessee—Sales effected by subsequent seller (in the instant case assessee) without furnishing form IIIA—Sale to consumer, liable to tax.—U. P. Trade Tax Act (15 of 1948), s. 3AAA—U. P. Trade Tax Rules, 1948, r. 12A.—**SAYEED CORPORATION v. COMMISSIONER OF TRADE TAX**

(All) . . . 138

2020]	GENERAL INDEX	xxvii
		PAGE
	<b>Registration certificate</b> —Central sales tax—Amendment of—Dealer establishing cold storage in Budaun as branch of head office at Allahabad filing application for amendment of registration certificates under U. P. Trade Tax Act and Central Sales Tax Act—Registration certificates, amended showing business of assessee to be at Budaun as branch office, but no addition/amendment with regard to items required to be imported by assessee—Assessee commencing business and continuing import goods in new branch on strength of such certificate—Import of items despite coming to know that goods/items not included in list cannot be said to be bona fide—Penalty attracted—Central Sales Tax Act (74 of 1956), s. 10A—Central Sales Tax (Registration and Turnover) Rules, 1957, form C— <b>FAKIR CHAND HAZARI LAL v. COMMISSIONER, TRADE TAX</b> (All) . . .	25
	<b>Repeal and saving clause</b> —See <b>LEGISLATIVE POWERS</b> (Bom) . . .	241
	<b>Return</b> —Goods and services tax—Transition period—Last date for filing returns in State for financial year 2017-18 February 5, 2020—Petition submitting assessee unable to upload returns GSTR-9 and GSTR-9C due to non-functionality of respondent's portal—Writ court—Website having technical bottlenecks, limiting opportunity of assessee from uploading form—Direction that no late fee would be charged till 12th February, 2020 for uploading—Union of India granted time till February 12, 2020 to file a detailed reply/affidavit—Matter listed on February 12, 2020—Rajasthan Goods and Services Tax Act (9 of 2017), s. 44—Rajasthan Goods and Services Tax Rules, 2017, r. 80.— <b>TAX BAR ASSOCIATION v. UNION OF INDIA</b> (Raj) . . .	492
	—Penalty—Suppression of turnover—Filing incorrect returns—Assessment accepting turnover as shown in returns finalised—Matter remanded on appeal and dealer maintaining turnover as shown in returns—Information from other sources that sales made by dealer in second and third quarters charging tax but not disclosed in returns—Suppression of turnover not only in returns but also in assessment proceedings and tax illegally retained by dealer—That transaction disclosed in books of account not material—Levy of penalty rightly sustained—Haryana Value Added Tax Act (6 of 2003), ss. 15, 38— <b>SIDDHARTHA BRONZE PRODUCTS (P) LTD. v. STATE OF HARYANA</b> (P&H) . . .	18
	<b>Review</b> —Sales tax—Appeal—Delay in filing—Condonation of delay—Issue of assessment being framed beyond reasonable time not pressed at time of disposal of appeal—No explanation for not filing review application within limitation or for condonation of delay of 505 days—That it was only after receipt of notice in remand proceedings that dealer realised that issue of not finalising assessment within reasonable time was not pressed in appeal—Not ground for condoning delay—Negligence on part of	

**Review** (Contd.)—

PAGE

dealer established—Issue that assessment was not finalised within reasonable time not pure question of law but depends upon facts—Delay not condoned—Haryana Value Added Tax Act (6 of 2003), s. 35.—**INDIAN OIL CORPORATION LTD. v. STATE OF HARYANA** (P&H) . . . 32

**Sale**—Trade tax—Service tax—Software development—Sale or service—Dealer dealing in two types of products—Branded software sold off the shelf and unbranded software developed to specifications of client—Latter developed for client and dealer having no right to sell it to other clients as branded item—Dealer failing to produce agreements with clients before authorities to show software development not sale—Producing agreements before court—Matter remanded to Tribunal—U. P. Trade Tax Act (15 of 1948), s. 2(d)—Finance Act (32 of 1994), s. 65(95).—**TATA CONSULTANCY SERVICES v. COMMISSIONER OF TRADE TAX** (All) . . . 497

**Sale of liquor in bottless**—Value added tax—Purchase tax—Dealer in country liquor—No money collected separately as caution money or security deposit for bottles nor accounts maintained separately for bottles—Sales tax paid on composite sale of country liquor in bottles—Composite sale price included in invoice value—Buyer under no obligation to return empty bottles—Return of empty bottles not a case of sales return but purchase of goods liable to tax—West Bengal Value Added Tax Act (37 of 2003), ss. 2(34), 12(1)(a), 16(2), 17(1)(b).—**RAJ KUMAR GUPTA v. DEPUTY COMMISSIONER OF COMMERCIAL TAXES** (WBTT) . . . 520

**Sales tax**—Exemption—Dealer on basis of notification dated September 14, 1998 taking steps to establish generating unit based on wind energy—Approval for wind farm, permission for installation and running of wind power unit granted, production commenced and commissioning certificate issued on March 31, 2000—By notification dated June 9, 2000 definition of “eligible unit” and cut-off dates amended with retrospective effect—Exemption to which dealer entitled could not be withdrawn by virtue of subsequent notification dated June 9, 2000 made applicable with retrospective effect—Madhya Pradesh General Sales Tax Act, 1958 (2 of 1959)—Notification No. A-3-32-94-ST-V(69) dated September 14, 1998—Notification dated June 9, 2000.—**DHAR AUTOMOTIVES PVT. LTD. v. STATE OF MADHYA PRADESH** (MP) . . . 154

—See also **APPEAL** (P&H) . . . 32

**WORKS CONTRACT** (Mad) . . . 557

**Securitisation and Reconstruction of Financial Assets and Enforcement of Securities Interest Act (54 of 2002)**

—ss. 26E, 37—See **RECOVERY OF TAX** (Guj) . . . 417



2020]

## GENERAL INDEX

xxix

PAGE

- Service tax**—Appeal—Limitation—Condonation of delay—High Court—Writ—Appeal to Commissioner (Appeals)—Appeal filed with delay of 253 days dismissed as time-barred and order confirmed by Tribunal—Writ petitions submitting that delay due to personal tragedy as petitioner’s daughter facing marital dispute—Dismissal as no “extraordinary circumstance”—Writ appeal contending that another ground in relation to demise of mother of petitioner not considered by single judge—Even if accepted could not cover inordinate delay of 253 days during which appellant carried on business activities—Not “extraordinary circumstance” for interference by court invoking power under article 226—No interference warranted—Constitution of India, arts. 226—Finance Act (32 of 1994), s. 85(3A).—**BRANDAVAN FOOD PRODUCTS v. COMMISSIONER (APPEALS), CENTRAL AND STATE GOODS AND SERVICES TAX (Chhattisgarh)** . . . 294
- Appeal to Appellate Tribunal—Powers of Tribunal—Tribunal for first time carrying out assessment of tax liability of assessee on basis of documents and records made available before it—No jurisdiction in Tribunal to carry out assessment of tax liability—Order of Tribunal unsustainable—Central Excise Act (1 of 1944), s. 35C.—**COMMISSIONER, GST AND CENTRAL EXCISE v. BSNL (Gauhati)** . . . 540
- Cenvat credit—Administrative and sales related services—Export—Agreements with overseas group entities for promotion of products and solicitation of orders from prospective customers in India—Appellant on facts not providing intermediary services—Services used for business purpose—Nexus between input services and output service—Accumulated Cenvat credit—Assessee entitled to refund of service tax—Registration of premises not pre-requisite condition for claiming input-tax credit—Cenvat Credit Rules, 2004, rr. 2(l), 3, 5—Place of Provision of Services Rules, 2012, r. 3.—**LUBRIZOL ADVANCED MATERIALS INDIA PVT. LTD. v. COMMISSIONER OF CENTRAL EXCISE (CESTAT-Mum)** . . . 316
- Charge of tax—Consideration for service need not be pecuniary consideration—Consideration in terms of some benefit to service provider which can be measured or converted into money will constitute valid consideration—Assessee operating parking areas in shopping malls through agency—Agency paying gross collection on monthly basis after deducting its direct operating cost and management fees—Right to collect parking fees given by mall owners is consideration—Assessee providing service of “management, maintenance or repairs” to mall owners.—**MGF EVENT MANAGEMENT v. COMMISSIONER OF CENTRAL EXCISE (CESTAT-New Delhi)** . . . 548
- Exemption—Refund—Limitation—Mistake of law—Insurance services—Appellant providing exempted insurance services under Rasht-

xxx

## GOODS AND SERVICE TAX REPORTS

[VOL. 75

**Service tax (Contd.)—**

PAGE

riya Swasthya Bima Yojana to State Nodal Agency—Service tax deposited mistakenly for period March, 2011 and November, 2011—Claim of refund by filing application on December 23, 2013—Cannot be rejected on ground claim made beyond period of one year from date of payment of duty—Central Excise Act (1 of 1944), s. 11B—Finance Act (32 of 1994), ss. 65(105)(d), 66.—**ORIENTAL INSURANCE COMPANY LTD. v. COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX**

(CESTAT-New Delhi) . . .

44

—Exporter—Refund—Cenvat credit—Input services—Intermediary service—Definition—Master service agreement between Orange Business Netherland with customers for provision of managed network services across globe—Some activities of procurement of networking equipment for customer, installation/configuration of equipment, etc., outsourced to service centres—Administration done through ENSIL, whereby Global Customer Service Centre executes contract with ENSIL for proviso of services—Respondent, a Global Customer Service Centre in India for Orange group—Provides back office support services to Orange entities globally—No privy contract with any customer of Orange group entities—Nature of services provided by respondent akin to those of call centre/business process outsourcing (BPO) unit—Respondent not intermediary—Entitled to refund of unutilized Cenvat credit availed on input services used in providing service of nature of “business auxiliary service” exported to its client located outside India—Finance Act (32 of 1994)—Cenvat Credit Rules, 2004—Notification No. 27/2012-CE-(NT) dated June 18, 2012.—**COMMISSIONER OF GOODS AND SERVICES TAX v. ORANGE BUSINESS SOLUTIONS PVT. LTD.**

(CESTAT-Chandigarh) . . .

307

—Extended period of limitation—Suppression of income from parking fees in returns to evade service tax—Mis-declaration and wilful suppression—Extended period invocable—Finance Act (32 of 1994).—**MGF EVENT MANAGEMENT v. COMMISSIONER OF CENTRAL EXCISE**

(CESTAT-New Delhi) . . .

548

—“Indian port of entry handling and inland transportation service”—Classification—Goods transport agency service—Appellant entering into agreements with “GVK” and “Gautami” for supply of power plant equipment under category of services relating to “Indian port of entry handling and inland transportation service”—Supply by appellant, inter alia, after importing or after indigenously procuring equipments—Goods cleared by cargo handling agent engaged by appellant and tax recovered from appellant—Goods transport agency engaged either by cargo handling agent or appellant for inland transportation of imported goods and tax discharged by appellant on reverse charge basis—Goods transport service single composite service which may include various intermediate and ancillary services relating to principal service of road transport of goods—

2020]	GENERAL INDEX	xxxi
		PAGE
	<b>Service tax (Contd.)—</b>	
	Appellant not cargo handling agency—Rendering Goods transport agency services—Demand of tax on ground appellant rendering “cargo handling service” and thus had short-paid service tax not valid—Finance Act (32 of 1994), s. 65(23), (50b).—G. E. POWER INDIA LIMITED <i>v.</i> COMMISSIONER OF SERVICE TAX (CESTAT-New Delhi) . . .	321
	—Liability—Taxable service—“Commercial or industrial construction service”—Definition—Condition precedent—Construction which is to be used or primarily to be used for commerce—Construction of sports complex for Government for Commonwealth Games on land owned by Government—Local authorities record indicating plot was for public welfare use—Dominant user of sports complex non-commercial and affidavit of Director of Sports and Youth Services that stadium would continue to be used for non-commercial purposes after games over—That one-third of area of stadium could be utilized for commercial purpose other than sports and various rates specified for different facilities in sports complex not sufficient to establish exclusive or primary use for commercial purpose—Stadium not used or used primarily for commercial purpose and tax not attracted—Finance Act (32 of 1994), s. 65(25b).—COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX <i>v.</i> B. J. SHIRKE CONSTRUCTION TECHNOLOGY PVT. LTD. (Bom) . . .	409
	—Limitation—Appeal to Commissioner (Appeals)—Delay—Condonation of delay—Normal period 60 days—Condonation limited to further period of 30 days—Tribunal justified in confirming order of Commissioner (Appeals) dismissing appeal filed after total period of 90 days—That petitioner’s daughter was facing marital dispute—Not extraordinary situation not permitting petitioner to prefer appeal before Commissioner (Appeals) as petitioner was carrying on his business—Finance Act (32 of 1994), s. 85(3A).—R. K. ASSOCIATES AND HOTELIERS PVT. LTD. <i>v.</i> COMMISSIONER (APPEALS) OF CENTRAL AND STATE GOODS AND SERVICES TAX (Chhattisgarh) . . .	291
	—Refund—Demerger—Effect of scheme—Assessee resultant company in scheme of demerger—Assessee availing of taxable services from demerged undertaking on which service tax charged and was paid to Government prior to demerger—Taxes paid by demerged company with regard to demerged undertaking after appointed date but prior to effective date deemed as tax paid by resultant company—Conduct of business with effect from appointed date until effective date by demerged company was in trust for resultant company—From appointed date demerged undertaking of demerged company and assessee constitute single entity—Assessee entitled to refund of service tax paid—Central Excise Act (1 of 1944), s. 11B—Finance Act (32 of 1994), s. 83.—MANIPAL HEALTH ENTERPRISES PVT. LTD. <i>v.</i> COMMISSIONER OF CENTRAL TAX (CESTAT-Bang) . . .	1

**Service tax (Contd.)—**

PAGE

—Show-cause notice—Notice raising demand against four different secondary switching areas of BSNL without indication of amount recoverable against each—Nothing to show that “non-taxable services” had been excluded from gross receipts—Notice set aside—Department to issue fresh show-cause notice raising demands clearly specifying and excluding “non-taxable” services from gross receipts and indicating period and particulars of secondary switching area to which it relates—Finance Act (32 of 1994), ss. 73(1)(a), 74.—COMMISSIONER, GST AND CENTRAL EXCISE *v.* BSNL (Gauhati) . . . 540

—Taxable value—Assessee operating parking areas in shopping malls through agency—Agency paying gross collection after deducting its direct operating cost and management fees—Measure of consideration is gross income generated through parking fees—To be computed after abating amount of service tax from gross receipts—Assessee eligible to avail of Cenvat credit of service tax paid on input services.—MGF EVENT MANAGEMENT *v.* COMMISSIONER OF CENTRAL EXCISE (CESTAT-New Delhi) . . . 548

—Trade tax—Software development—Sale or service—Dealer dealing in two types of products—Branded software sold off the shelf and unbranded software developed to specifications of client—Latter developed for client and dealer having no right to sell it to other clients as branded item—Dealer failing to produce agreements with clients before authorities to show software development not sale—Producing agreements before court—Matter remanded to Tribunal—U. P. Trade Tax Act (15 of 1948), s. 2(d)—Finance Act (32 of 1994), s. 65(95).—TATA CONSULTANCY SERVICES *v.* COMMISSIONER OF TRADE TAX (All) . . . 497

**Single point tax**—Trade tax—Registered dealer—Declaration form—Burden of proof —Burden to prove that goods purchased had already been subjected to tax under Act on purchasing dealer—U. P. Trade Tax Act (15 of 1948), s. 3AAA—U. P. Trade Tax Rules, 1948, r. 12A.—SAYEED CORPORATION *v.* COMMISSIONER OF TRADE TAX (All) . . . 138

—Trade tax—Registered dealer—Declaration form—Purchases of stone grit (goods) from registered dealer by assessee without issuing form IIIA—Taxable in hands of assessee—Sales effected by subsequent seller (in the instant case assessee) without furnishing form IIIA—Sale to consumer, liable to tax—U. P. Trade Tax Act (15 of 1948), s. 3AAA—U. P. Trade Tax Rules, 1948, r. 12A.—SAYEED CORPORATION *v.* COMMISSIONER OF TRADE TAX (All) . . . 138

**Situs of sale**—Value added tax—Specified and ascertained goods—Situs of sale is location of goods at time of contract—Dealer an exporter holding duty entitlement pass book specifically for port of Tuticorin in Tamil Nadu—Pass book is specified goods—Book located in Bombay, and

2020]	GENERAL INDEX	xxxiii
		PAGE
<b>Situs of sale</b> ( <i>Contd.</i> )—		
sold and delivered in Bombay by dealer to buyer in Bombay—Sale not taxable in Tamil Nadu—Tamil Nadu Value Added Tax Act (32 of 2006), s. 2(33).— <b>PREMIER MARINE PRODUCTS v. ASSISTANT COMMISSIONER (CT) (ADDITIONAL)</b> (Mad) . . .		110
<b>Software development</b> —See <b>SERVICE TAX</b> (All) . . .		497
<b>State Legislature</b> —See <b>LEGISLATIVE POWERS</b> (Bom) . . .		241
<b>Tamil Nadu Additional Sales Tax Act (14 of 1970)</b>		
—s. 3B—See <b>WORKS CONTRACT</b> . . .		557
<b>Tamil Nadu General Sales Tax Act (1 of 1959)</b>		
—ss. 2(1)(aa), 3B(2)(d)—See <b>WORKS CONTRACT</b> . . .		557
<b>Tamil Nadu General Sales Tax Rules, 1959</b>		
—Form XXXVII-B—See <b>WORKS CONTRACT</b> . . .		557
<b>Tamil Nadu Value Added Tax Act (32 of 2006)</b>		
—s. 2(33)—See <b>VALUE ADDED TAX</b> . . .		110
—See also <b>ASSESSMENT</b> . . .		251
<b>Telangana Value Added Tax Act (5 of 2005)</b>		
—Sch. IV, entries 46, 52, Sch. V—See <b>ENTRIES IN SCHEDULE</b> . . .		60
<b>Trade tax</b> —See <b>REGISTERED DEALER</b> (All) . . .		138
<b>SERVICE TAX</b> (All) . . .		497
<b>Transition period</b> —See <b>GOODS AND SERVICES TAX</b> (Raj) . . .		492
<b>Transition provisions</b> —See <b>GOODS AND SERVICES TAX</b> (Ker) . . .		150
<b>Transitional provisions</b> —See <b>GOODS AND SERVICES TAX</b> (All) . . .		566
<b>Transport of goods</b> —Value added tax—Penalty—Transit of goods without proper documents—Discrepancy between statement of driver and stand of dealer—Documents with regard to import of goods, transfer to consignor and further sale to consignee never produced before Officer—Goods receipt issued by carrier establishing that stand taken was an afterthought as for earlier transaction goods receipt of subsequent serial number was issued—Dealer changing its stand before Tribunal—No interference called for in order of Tribunal—Haryana Value Added Tax Act (6 of 2003), s. 31(2), (8).— <b>SANJIVANI NON FERROUS TRADING PVT. LTD. v. STATE OF HARYANA</b> (P&H) . . .		116
<b>Tribunal</b> —Service tax—Appeal to Appellate Tribunal—Powers of Tribunal—Tribunal for first time carrying out assessment of tax liability of assessee on basis of documents and records made available before it—No jurisdiction in Tribunal to carry out assessment of tax liability—Order of Tribunal unsustainable—Central Excise Act (1 of 1944), s. 35C.— <b>COMMISSIONER, GST AND CENTRAL EXCISE v. BSNL</b> (Gauhati) . . .		540

	PAGE
<b>Turnover</b> —See WORKS CONTRACT (Mad) . . .	557
<b>Uttar Pradesh Goods and Services Tax Act (1 of 2017)</b>	
—s. 140(3)—See GOODS AND SERVICES TAX . . .	566
—See also GOODS AND SERVICES TAX . . . 91, (AAAR) . . .	80
<b>Uttar Pradesh Goods and Services Tax Rules, 2017</b>	
—r. 117, 120A—See GOODS AND SERVICES TAX . . .	566
<b>U. P. Trade Tax Act (15 of 1948)</b>	
—s. 2(d)—See SERVICE TAX . . .	497
—s. 3AAA—See REGISTERED DEALER . . .	138
SINGLE POINT TAX . . .	138
<b>U. P. Trade Tax Rules, 1948</b>	
—r. 12A—See REGISTERED DEALER . . .	138
SINGLE POINT TAX . . .	138
<b>Uttarakhand Value Added Tax Act (27 of 2005)</b>	
—s. 29—See REASSESSMENT . . .	65
—Sch. II(B), entry 3—See ENTRIES IN SCHEDULE . . .	65
<b>Value added tax</b> —Revised assessment—Cases of mismatch—Department collecting material from website and comparing sale details of sellers of writ petitioner with purchase details of writ petitioner post inspection of business premises of petitioner—Notice issued regarding proposed revised assessment and orders passed—Violation of JKM Graphics principle laid down in <i>JKM Graphics Solutions Private Limited v. Commercial Tax Officer</i> [2017] 99 VST 343 (Mad) of calling for details and co-relating same before making revised assessment to avoid one way approach—Orders set aside—Direction to respondent to make assessment afresh after final orders passed by court after submission of new methodology/module for assessment under <i>JKM Graphics</i> principles—Tamil Nadu Value Added Tax Act (32 of 2006).— <i>INDIRA INDUSTRIES v. STATE TAX OFFICER</i> (Mad) . . .	251
—Situs of sale—Specified and ascertained goods—Situs of sale is location of goods at time of contract—Dealer an exporter holding duty entitlement pass book specifically for port of Tuticorin in Tamil Nadu—Pass book is specified goods—Book located in Bombay, and sold and delivered in Bombay by dealer to buyer in Bombay—Sale not taxable in Tamil Nadu—Tamil Nadu Value Added Tax Act (32 of 2006), s. 2(33).— <i>PREMIER MARINE PRODUCTS v. ASSISTANT COMMISSIONER (CT) (ADDITIONAL)</i> (Mad) . . .	110

2020]	GENERAL INDEX	xxxv
		PAGE
<b>Value added tax</b> —See also APPEAL	(P&H) . . .	14
ASSESSMENT	(P&H) . . .	572
ENTRIES IN SCHEDULE	(P&H) . . .	37,
(Uttarakhand) . . . 65, (Telangana) . . .		60
LEGISLATIVE POWERS	(Bom) . . .	241
PENALTY	(P&H) . . .	116
PURCHASE TAX	(WBTT) . . .	520
REASSESSMENT	(Uttarakhand) . . .	65
RECOVERY OF TAX	(Guj) . . .	417
REFUND	(Delhi) . . .	255
WORKS CONTRACT	(Karn) . . .	264
WRITS UNDER CONSTITUTION	(Karn) . . .	263
<b>Value of taxable service</b> —Service tax—Taxable value—Assessee operating parking areas in shopping malls through agency—Agency paying gross collection after deducting its direct operating cost and management fees—Measure of consideration is gross income generated through parking fees—To be computed after abating amount of service tax from gross receipts—Assessee eligible to avail of Cenvat credit of service tax paid on input services.—MGF EVENT MANAGEMENT <i>v.</i> COMMISSIONER OF CENTRAL EXCISE (CESTAT-New Delhi) . . .		548
<b>West Bengal Value Added Tax Act (37 of 2003)</b>		
—ss. 2(34), 12(1)(a), 16(2), 17(1)(b)—See PURCHASE TAX (WBTT) . . .		520
<b>Words and phrases</b> —“Commercial or industrial construction service”—Definition.—COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX <i>v.</i> B. J. SHIRKE CONSTRUCTION TECHNOLOGY PVT. LTD. (Bom) . . .		409
—Intermediary—Definition.—INFINERA INDIA PVT. LTD., <i>In re</i> (AAR) . . . 356, (AAAR) . . .		371
—Intermediary service—Definition.—COMMISSIONER OF GOODS AND SERVICES TAX <i>v.</i> ORANGE BUSINESS SOLUTIONS PVT. LTD. (CESTAT-Chandigarh) . . .		307
<b>Works contract</b> —Sales tax—Additional sales tax—Taxable turnover—Deductions—Payments to sub-contractors—Sub-contractors registered dealers—Finding of Tribunal that they had paid taxes and that payments would not form part of taxable turnover of main contractor for purpose of additional sales tax—But proviso that dealer should file form XXXVII-B as condition for exemption—Without jurisdiction and beyond scope of appeal filed by Department—Tamil Nadu General Sales Tax Act (1 of		

	PAGE
<b>Works contract</b> ( <i>Contd.</i> )—	
1959), ss. 2(1)(aa), 3B(2)(d)—Tamil Nadu Additional Sales Tax Act (14 of 1970), s. 3B—Tamil Nadu General Sales Tax Rules, 1959, Form XXXVII-B.—HINDUSTAN CONSTRUCTION CO. LTD. <i>v.</i> STATE OF TAMIL NADU (Mad) . . .	557
—Value added tax—Deduction of tax at source—Sub-contract—Contract awarded to main contractor—Entire contract sub-contracted to dealer—Payments made and tax deducted at source from payments to, main contractor—Taxable event occurring vis-a-vis main contractor alone—Sub-contractor not liable to tax—Karnataka Value Added Tax Act, 2003 (32 of 2004), ss. 2(12), (29), (36), (37), 4(6)(a), 6(1)(b), 7, 9A—Karnataka Value Added Tax Rules, 2005, r. 44(3)(f).—JMC CONSTRUCTIONS PVT. LTD. <i>v.</i> STATE OF KARNATAKA (Karn) . . .	264
—See also GOODS AND SERVICES TAX (AAR) . . .	220
<b>Writs under Constitution</b> —Existence of alternative remedy—Order of assessment placing reliance on circular issued by Commissioner—Appellate authority subordinate to Commissioner—Appellate remedy not efficacious—Writ petition maintainable—Constitution of India, art. 226—Karnataka Value Added Tax Act, 2003 (32 of 2004), ss. 59, 62.—JMC CONSTRUCTIONS PVT. LTD. <i>v.</i> STATE OF KARNATAKA (Karn) . . .	264
—Value added tax—Existence of alternative remedy—Writ petition not maintainable—Constitution of India, art. 226—Karnataka Value Added Tax Act, 2003 (32 of 2004), ss. 39(1), 62.—JMC CONSTRUCTIONS PVT. LTD. <i>v.</i> STATE OF KARNATAKA (Karn) . . .	263
—See also GOODS AND SERVICES TAX (Delhi) . . .	581,
(Ker) . . . 150, (Raj) . . .	492
SERVICE TAX (Chhattisgarh) . . .	294
<b>Zero-rated supplies</b> —See GOODS AND SERVICES TAX (Delhi) . . .	581

---

**(END OF VOLUME 75)**