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SUMMARIZING LATEST CASE LAWS AND AAR UNDER GST.

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Reflex Industries Ltd. V.s AC MAD HC

- *Held- Proviso to section 50 is inserted to provide relief to the tax payers- therefore clarificatory and retrospective.*
- *Also, 39th council meet announced that- interest to be computed on net tax liability (**retrospective from 01/07/2017**).*
- *For more refer may detailed video on ca sansaar in this topic.*

UOI Vs Adfert Technologies P Ltd. (SC)

- *HC allowed TRAN-1 Credit even when TRAN-1 was not filed by the assessee.*
- *Hon'ble SC **did not admit SLP** filed by the department against this Judgement.*
- ***Lantech Pharmaceuticals Ltd.**- Tran-1 not filed due to technical glitches-HC directed the department to open the portal- **SC admitted SLP** filed by the department against this order.*

UOI Vs Tax Bar Association. (SC)

- Raj HC extended due date for GSTR-9 and 9C-considering portal was not working properly.
- Dept- for delay only late fee of Rs. 200 is prescribed no other penal action.
- SC stayed HC order (to the extent of such extension)- considering small penalty amount.

Heavy Metal & Tubes (India) P. Ltd. GUJ HC

- SB Made- IGST amount missed by the assessee in SB- leading to denial of refund.
- SB amended by the assessee- However, the authorities did not process the refund.
- HC- directed the authorities to consider the matter.

Prince Spintex Pvt. Ltd v UOI GUJ HC

- NT 79/2017 dated Oct 13, 2017 (exemption on CG imported under EPCG)- retrospective or not ?
- HC- in Pre GST era also full exemption was granted for CVD and SAD- therefore this NT should also be retrospective.
- Directed the department to refund IGST+ Interest.

Hitachi Power Europe-GMBH(AAR-UP)

- Applicant is Project Office of HO located outside India.
- HO- -received contracts for supply of goods and supervisory services for projects in India.
- Execution of same was responsibility of PO.
- Issue- Whether salary paid to employees of HO working from PO is liable to GST?
- Held- No- S-III applicable.

- **Columbia Asia ruling.**

Ion Trading India P. Ltd. AAR UP.

- Applicant's business- Software development and export.
- Applicant provides insurance facilities to employees as well as their parents. However recovers amount from employees wrt parents portion.
- Issue- Whether parents portion recovered- GST applicable?
- Held- Said activity is not incidental to SW business and therefore not in furtherance of business. No GST.
- Similar ruling- Posco India Pune Processing Center P. Ltd(2019) MH-AAR.
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- Above ruling may not be correct as per law.

Las Palmas Co. Housing Society Ltd.(AAR MH)

- Held Lift- ITC not available as it is an IMP and therefore ITC restricted under 17(5).
- Failed to acknowledge -lift is a “Plant & machinery”.

THANK YOU

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For any clarification

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