

**AP Legislature** passed SGST bill on 16.5.2017. Governor's assent and date of effect are to take place.

### **Supreme Court**

1. Aryaverth Chawl Udyog, Appeal Civil No. 6714/09 dt. 27.11.14 (91 VST 1)- assessment cannot be reassessed by placing reliance on the change in law specified in circular and action is taken on the basis of directions issued by Commissioner.
2. CTO Vs A Infrastructure Ltd Appeal Civil 2806/15 dt 24.11.15 - There is no doubt that a distinction has to be drawn between exempted goods, which means complete exemption for the specified goods, and when the goods are taxable goods, but a transaction or a person is granted exemption. When the goods are exempt, there would be no taxable transactions or exemption to a taxable person. In other cases, goods might be taxable, but exemption could be given in respect of a taxable event, i.e., 8 (1976) 4 SCC 27 24 Page 25 exemption to specified transactions from liability of tax or exemption to a taxable person, though the goods are taxable. (Argument of profession - ITC can be claimed in respect of sale of taxable goods even if not taxed under specified circumstances)

### **High Court**

Bhimas Hotels – WP 217/17 dt 23.3.17 - supply of food to its workers at a subsidized rate is understood to be part of their industrial obligation, it is unthinkable that the same can be construed as service falling within the definition of the expression 'service' under Section 65B(44) of the Finance Act. The 2nd respondent has completely overlooked this aspect and assumed a jurisdiction not vested in him in law. As a matter of fact, the petitioner has paid the value added tax on the value of the food supplied to its workers. In respect of some assessment years, they have even been imposed with a penalty under the Andhra Pradesh Value Added Tax Act, 2005. Therefore, once the State Authorities have treated the supply of food to the workers of the petitioner as sale, it is not open to the respondents to treat the same as service and impose a liability.

### **Advance Ruling**

Foods Fats & Fertilisers-A.R.Com/08/2015 dt 28.4.17(A.O. 122/16)(majority decision) - Margarine is commercially a different product from vegetable oils mentioned in Entry 66 or 67 of schedule -IV and therefore, it falls under Schedule-V liable to tax @14.5%

### **Commissioner's Circulars**

CCT's Ref.No.CCW /CS (1)/128/2015, dt.09.05.17- filing of Annexure III ( List of inventory )and Annexure IV ( Details of all bank accounts transacted during the tax period ) along with form VAT 200 for the quarter endings June, September, December and March

### **Gujarat HC**

Shyam Industries Special Civil Application No 5204/16 dt 17.6.16 (100 VST 343) - Tribunal and High Court directing refund – Department seeking special leave to appeal to Supreme Court and Supreme Court issuing notice on petition and application for condonation of delay – Commercial Tax Officer cannot suo motu refuse to refund on ground Department in process of appealing to Supreme Court – However, refund to abide order of Supreme Court.