

**Supreme Court**

1	Steel Authority of India Vs Commissioner of Central Excise	AC 2510/12 dt 8.5.19 (Full Bench)	<p>It may be true that the differential duty becomes crystallised only after the escalation is finalized under the escalation clause but it is not a case where escalation is to have only prospective operation. It is to have retrospective operation admittedly. This means the value of the goods which was only admittedly provisional at the time of clearing the goods is finally determined and it is on the said differential value that admittedly that differential duty is paid. We would think that while the principle that the value of the goods at the time of removal is to reign supreme, in a case where the price is provisional and subject to variation and when it is varied retrospectively it will be the price even at the time of removal. The fact that it is known, later cannot detract from the fact, that the later discovered price would not be value at the time of removal. Most significantly, section 11A and section 11AB as it stood at the relevant time did not provide read with the rules any other point of time when the amount of duty could be said to be payable and so equally the interest.</p>
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**High Court**

1	N.V.K Mohammed Sulthan Rawther and Sons and Others Vs UOI	WP(C) 32324/18 dt 16.10.18 (Kerala HC)	<p>at best the inspecting authority can alert the assessing authority to initiate the proceedings "for assessment of any alleged sale, at which the petitioner will have all his opportunities to put forward his pleas on law and on fact." Indeed, emphatic is the enunciation of law in Rams (Rams Vs Sales Tax Officer) that the process of detention of the goods cannot be resorted to when the dispute is bona fide, especially, concerning the exigibility of tax and, more particularly, the rate of that tax.....As a result, the Assistant State Tax Officer will release the goods forthwith.</p>
2	Kun Motor Co.Pvt. Ltd. vs The Asst. State Tax Officer	WA 1803/18 dt 6.12.18 (Kerala HC)	<p>supply of the new vehicle by its authorised dealer terminated on it being purchased by the 2nd appellant in Puthuchery and the subsequent movement of the goods was not occasioned by reason of the transaction of supply. The goods having come into the possession of the purchaser, and the vehicle having been used, however negligible the distance run, we are also of the opinion that it is his "used personal effect" and there can be alleged no taxable transaction in so far as the movement of goods from Puthuchery to Trivandrum in Kerala, especially since the car had been registered in the name of the purchaser.</p> <p>29. Though a temporary registration it has to be noticed that there is absolutely no enabling provision, though also no prohibition, in getting a permanent registration of the vehicle by yet another person. We also have to notice that even if such a provision existed, a second sale of the motor vehicle is not taxable within the State, unless there is a premium on the original sale price as seen from Notification No.8/2018 Central Tax-(Rate). Hence on these two grounds, of an intra-State sale having occasioned and the transport being of used personal effects, we find that the detention was illegal.</p>
3	Srijan Reality Pvt Ltd Vs Commissioner of Service Tax	WP 770/15 dt 8.3.19 (Calcutta HC)	<p>In view of the discussions above, it has to be held that, the transaction of the petitioner obtaining high-tension electric supply converting it to low-tension supply, and supplying it to the occupants, raising bills on such occupants and realizing the electricity consumption charges from such occupants, is a service which the petitioner renders and such an activity is exigible to Service Tax under the <a href="#">Finance Act</a>, 1994.</p>
4	Commissioner Trade and Taxes Vs Super Agencies and Batch	ST Appl 1/17 dt 1.5.2019 (Delhi HC)	<p>If one considers the issue from this perspective- as well as the fact that the of the rules are not by way of exemption, but rather as a specific clarification of what does not constitute part of taxable turnover, it is apparent that the rule of strict construction of exemptions -in favour of the revenue- cannot apply to the circumstances of this case. There is a compelling reason why the assessee's argument commends to this court.</p>

			.....Any other interpretation would lead to absurdity, because the intent of the legislation to permit a deduction from the turnover, would be defeated; the rule would be rendered unworkable and otiose.
5	Commissioner Trade and Taxes Vs Super Agencies and Batch	ST Appl 1/17 dt 1.5.2019 (Delhi HC)	If one considers the issue from this perspective- as well as the fact that the rules are not by way of exemption, but rather as a specific clarification of what does not constitute part of taxable turnover, it is apparent that the rule of strict construction of exemptions -in favour of the revenue- cannot apply to the circumstances of this case. There is a compelling reason why the assessee's argument commends to this court. ....Any other interpretation would lead to absurdity, because the intent of the legislation to permit a deduction from the turnover, would be defeated; the rule would be rendered unworkable and otiose.
6	Rockwell Industries Vs Commissioner Trade and Taxes	W.P.(C) 393/2019 dt 8.5.19 (Delhi HC)	it appears to us that in the present case also the default assessment order has been generated only to defeat the refund claim of the petitioner, which, in any event, ought to have been paid well before the impugned orders were made. The impugned default assessment orders expressly state that there is no mismatch between the selling and purchasing dealers. Yet a demand is sought to be raised in respect of alleged mismatch.....the impugned default assessment orders dated 14.11.2018 and the refund adjustment order dated 15.11.2018 cannot be sustained.
7	Amadeus India Pvt Ltd Vs Commissioner Central Excise and Service Tax	WP(C) 914/19 dt 8.5.19 (Delhi HC)	16. The mandatory character of the Master Circular can be traced to Section 83 of the Finance Act, 1994 which makes Section 37 B of the Central Excise Act, 1944 applicable in relation to service tax. In terms Section 37 B of the Central Excise Act, 1944 instructions issued by the CBEC would be binding on the officers of the Department. The legal position in this regard is well-settled.....Court is satisfied that it was necessary in terms of para 5.0 of the Master Circular for the Respondent to have engaged with the Petitioner in a pre SCN consultation, particularly, since in the considered view of the Court neither of the exceptions specified in para 5.0 were attracted in the present case.

***High Court Judgments on Transit Relief – Problem to upload Tran 1***

1	Continental India Private Limited And Another Vs UOI	Writ Tax 67/18 dt 24.1.18 (Allahabad HC)	<p>It is the petitioner's case that he has also submitted his application for transitional credit manually on 10.1.2018. The respondents were served with a notice on 19.1.2018 with a copy of the petition and they have also obtained instructions today. They say that portal is likely to be opened but is unable to say that when the portal is likely to be opened.</p> <p>In view of the above, the respondents are directed to reopen the portal within two weeks from today. In the event they do not do so, they will entertain the application of the petitioner manually and pass orders on it after due verification of the credits as claimed by the petitioner. They will also ensure that the petitioner is allowed to pay its taxes on the regular electronic system also which is being maintained for use of the credit likely to be considered for the petitioner.</p>
2	Abicor and Binzel Technoweld Pvt. Ltd. Vrs UOI	WP (L) NO. 2230/18 dt 6.2.18 (Bombay HC)	11. We would record that similar grievances have been raised before the Allahabad High court in Writ (Tax) No. 67 of 2018 and the order of the Division Bench of that Court dated 24th January 2018 directs the respondents before it to reopen the portal and in the event it is not done, there is further direction to entertain the application of the petitioner before the Allahabad High Court manually and pass orders on it after due verification of the credits as claimed by the petitioner before the Allahabad High Court. We would also be constrained to pass such order and that would not be restricted to the petitioner before us alone.

3	Dhamtari Krishi Kendra v. Union of India	WP (T) 68/18 dt 14.5.18 (Chhattisgarh HC)	petitioner is directed to approach the Nodal Officer of Dhamtari i.e. Assistant Commissioner, State GST, Raipur Circle-7 within four days from today by filing representation along with all necessary documents for redressal of his grievance and in turn, the said authority would consider and dispose of the same following the procedure laid down in para 8 of the circular dated 3-4-2018 and would take decision accordingly keeing in view that this writ petition remained pending since 26-3-2018
4	E.V.Radha Krishna Kurup v. Union of India	WP(C)17348/ 18, dated 14.06.18 (Kerala HC)	deem it appropriate to dispose of the writ petition permitting the petitioner to prefer an application before the additional sixth respondent, the Nodal Officer appointed to resolve issues in the nature of one raised by the petitioner. Ordered accordingly. Needless to say that if the petitioner prefers an application within two weeks from the date of receipt of a copy of this judgment, same shall be considered and appropriate decision shall be taken by the additional sixth respondent within a week thereafter. deem it appropriate to dispose of the writ petition permitting the petitioner to prefer an application before the additional sixth respondent, the Nodal Officer appointed to resolve issues in the nature of one raised by the petitioner. Ordered accordingly. Needless to say that if the petitioner prefers an application within two weeks from the date of receipt of a copy of this judgment, same shall be considered and appropriate decision shall be taken by the additional sixth respondent within a week thereafter.
5	Calibre Industries Vs Principal Commissioner, GST and Central Excise	WP 18794/18 dt 24.7.18 (Madras HC)	petitioner/assessee is directed to submit their application in accordance with paragraph 8 of the said circular dated 03.4.2018 within a period of two weeks from the date of receipt of a copy of this order to their respective Assessing Officer/Jurisdictional Officer/GST Officer. The Assessing Officer is directed to forward the application to the Nodal Officers within a period of one week. The Nodal Officer nominated will, in consultation with the GSTN, shall take note of the grievances expressed by the petitioner/assessee and forward the same to the Grievance Committee, who, in turn, would take an appropriate decision in the matter within a period of three weeks from the date, on which, the application is received in proper form.
6	Tara Exports Vs Union of India	WP(MD)18532 of 18 dt 10.9.18 (Madras HC)	8. GST is a new progressive levy. One of the progressive ideal of GST is to avoid cascading taxes. GST Laws contemplate seamless flow of tax credits on all eligible inputs. The input tax credits in TRAN 1 are the credits legitimately accrued in the GST transition. The due date contemplated under the laws to claim the transitional credit is procedural in nature. In view of the GST regime and the IT platform being new, it may not be justifiable to expect the users to back up digital evidences. Even under the old taxation laws, it is a settled legal position that substantive input credits cannot be denied or altered on account of procedural grounds.
7	Bharghava Motors Vs Union of India	WP(C) 1280/18 dt 13.5.19 (Delhi HC)	Court is satisfied that the Petitioner's difficulty in filling up a correct credit amount in the TRAN-1 form is a genuine one which should not preclude him from having his claim examined by the authorities in accordance with law. A direction is accordingly issued to the Respondents to either open the portal so as to enable the Petitioner to again file TRAN-1 electronically or to accept a manually filed TRAN-1 on or before 31st May 2019.

**GOs issued U/APVAT Act**

1	G.O.Ms. No.286	29.4.2019	registered person specified in column (3) of the table below, shall in respect of supply of goods or services or both specified in column (2) of the Table below, received from an unregistered supplier shall pay tax on reverse charge basis as recipient of such goods or services or both
2	G.O.Ms. No.287	29.4.2019	makes the following further amendments to the notification issued in G.O.Ms.No. 259, Revenue (CT.II) Department, Dated. 29.06.2017, as subsequently amended:
3	G.O.Ms. No.288	29.4.2019	makes the following further amendments to the notification issued in G.O. Ms. No. 258, Revenue (CT.II) Department, Dated. 29.06.2017,

4	G.O.Ms. No.289	29.4.2019	amendments to the notification issued in G.O.Ms.No. 588, Revenue (CT.II) Department, Dated. 12.12.2017,
5	G.O.Ms. No.290	29.4.2019	further amendments to the notification issued in G.O.Ms.No. 256, Revenue (CT.II) Department, Dated. 29.06.2017
6	G.O.Ms. No.291	29.4.2019	(i) a promoter who receives development rights or Floor Space Index (FSI) (including additional FSI) on or after 1st April, 2019 for construction of a project against consideration payable or paid by him, wholly or partly, in the form of construction service of commercial or residential apartments in the project or in any other form including in cash; (ii)a promoter who receives long term lease of land on or after 1st April, 2019 for construction of residential apartments in a project against consideration payable or paid by him, in the form of upfront amount (called as premium, salami, cost, price, development charges or by any other name) ; as the registered persons in whose case the liability to pay state tax on, - (a) the consideration paid by him in the form of construction service of commercial or residential apartments in the project, for supply of development rights or FSI(including additional FSI); (b) the monetary consideration paid by him, for supply of development rights or FSI(including additional FSI) relatable to construction of residential apartments in project; (c) the upfront amount (called as premium, salami, cost, price, development charges or by any other name) paid by him for long term lease of land relatable to construction of residential apartments in the project; and (d) the supply of construction service by him against consideration in the form of development rights or FSI(including additional FSI), - shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier.
7	G.O.Ms. No.292	29.4.2019	in rule 41, in sub-rule (1), after the proviso, "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."
8	G.O.Ms. No.293	29.4.2019	supply of services covered by para 5 (b) of Schedule II of APGST Act, 2017, the amount of credit attributable to the taxable supplies including zero rated supplies and exempt supplies shall be determined on the basis of the area of the construction of the complex, building, civil structure or a part thereof, which is taxable and the area which is exempt.
9	G.O.Ms 300	16.5.19	Amendment of Rules – 23, 62
10	G.O.Ms. No.301	16.5.2019	<p>registered persons paying tax under the provisions of section 10 of the said Act or by availing the benefit of G.O.Ms No.255 Revenue (CT-II) Dept. Dt.20.03.2019 (hereinafter referred to as "the said notification") as the class of registered persons who shall follow the special procedure as mentioned below for furnishing of return and payment of tax.</p> <p>2. The said persons shall furnish a statement, every quarter or, as the case may be, part thereof containing the details of payment of self-assessed tax in <b>FORM GST CMP-08</b> of the Andhra Pradesh Goods and Services Tax Rules, 2017, till the 18<sup>th</sup> day of the month succeeding such quarter.</p> <p>3. The said persons shall furnish a return for every financial year or, as the case may be, part thereof in <b>FORM GSTR-4</b> of the Andhra Pradesh Goods and Services Tax Rules, 2017, on or before the 30<sup>th</sup> day of April following the end of such financial year.</p> <p>4. The registered persons paying tax by availing the benefit of the said notification, in respect of the period for which he has availed the said benefit, shall be deemed to have complied with the</p>

			provisions of section 37 and section 39 of the said Act if they have furnished <b>FORM GST CMP-08</b> and <b>FORM GSTR-4</b> as provided in para 2 and para 3 above.
11	G.O.Ms. No.302	16.5.2019	appoints the 21st day of June, 2019, as the date from which the provisions of the Andhra Pradesh Goods and Services Tax (Twenty-Eighth) Amendment Rules, 2018 rule (xi) of G.O.Ms.No.80 Rev.(CT-II) Dept. Dt.31-01-2019, shall come into force.
12	G.O.Ms. No.303	16.5.2019	to extend the time limit for filing application for revocation of cancellation of registration for specified taxpayers - "Provided that the registered person who was served notice under sub-section (2) of section 29 in the manner as provided in clause (c) or clause (d) of sub- section (1) of section 169 and who could not reply to the said notice, thereby resulting in cancellation of his registration certificate and is hence unable to file application for revocation of cancellation of registration under sub-section (1) of section 30 of the Act, against such order passed up to 31.03.2019, shall be allowed to file application for revocation of cancellation of the registration not later than 22.07.2019."
13	G.O.Ms. No.305	16.5.2019	it is necessary in the public interest so to do, hereby make the following further amendments to the notification issued in G.O.Ms.No.259, Revenue (CT.II) Department, Dated. 29.06.17, namely:- <ul style="list-style-type: none"> <li>(i) In the Table, against serial number 3, in items (ie) and (if) in the entry in column (5), the figures and letters "10<sup>th</sup>" wherever they appear shall be substituted by the figures and letters "20<sup>th</sup>"</li> <li>(ii) In annexure IV, the figures and letters "10<sup>th</sup>" wherever they appear shall be substituted by the figures and letters "20<sup>th</sup>"</li> </ul>

#### **CESTAT**

1	Valmiki Consultants Vs Commissioner of Central Tax Hyd	ST/30061/18 - A/31277/18 dated 5.10.18 (Hyderabad Bench)	<b>8.</b> Thus, the Export of Services being destination based is subject to Tax. Further, mere fact that the appellant has been promoting and marketing foreign universities within India and then getting prospective students enrolled for various courses in those universities does not mean that services to foreign universities were consumed within India. There is no dispute that service recipients are foreign universities and they are located outside India and payment for such services has been received in foreign currency. From the totality of facts and circumstances, there is no doubt that these services were provided from India and used outside India
2	Delhi International Airport Ltd Vs CGST Delhi	Appeal No.ST/52332/ 2016-CUS [DB] dt 8.2.19 (Delhi Bench)	Again as far as non-taxability of Advance Development Cost is concerned, appellant had acted on legal opinion given by PWC which had clearly opined in 2007 that since what has been developed was infrastructure for common facilities and no exclusive rights has been vested in one or any developer. Therefore, such ADC was not taxable as renting of immoveable property. The reasoning given by the PWC in its opinion dt.09.07.2007 continues to be valid even after amendment in the definition of renting of immoveable property with effect from the definition of renting of immoveable property with effect from 1.07.2010, which brought even the vacant land with the scope of renting of immoveable property services. Therefore, we hold that extended period of limitation cannot be invoked in the facts and circumstances of the case in hand.
3	M/s Godrej & Boyce Mfg. Co. Ltd. Vs Commissioner of CGST	Appeal NO. ST/86812/201 8 dt 22.2.19	It appears that Adjudicating Authority and Appellate Authority had drawn adverse inference to the <i>bonafides</i> of the appellant who consider it their burdened duty to pay Service Tax under Reverse Charge Mechanism which was in fact not payable as per clarificatory circular issue by the Board. Therefore, I do not have any hesitation to hold that appellant has passed the test of unjust enrichment and it is entitled to the refund claimed by it for non-leviable Service Tax.

1	E-Square Leisure Pvt. Ltd. Maharashtra	Case No.76 dt 29.12.2018	There are some parameters for a payment to qualify as 'security deposit' a) for performance of an obligation b) security against return of hired goods c) security against damage to properties rented and it should be reasonable. It was further held that these parameters apply in the present case, so it ruled that security deposit taken by the applicant cannot be treated as consideration for supply and they are not liable to pay any GST on the same.
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**Advance Rulings given in 2019**

1	MalliRamaligam Mothilal (Tamil Nadu)	12/AAR/2019 dt 22.3.19	Branded textile yarns supplied by the applicant made Polypropylene Yarn is classifiable under 5607 4900, made of other synthetic Yarn is classifiable under 5607 5090, made of Cotton is classifiable under 5607 9090
2	Dagger Die Cutting (India) Private Limited	13/AAR/2019 dt 22.03.2019	The issue for which Advance Ruling is sought depends on the 'Place of Supply' of the goods, which is not in the ambit of this authority.....The application for Advance Ruling dated 23.10.2018 pf M/s Dagger Die Cutting (India) Private Limited is rejected, under Sub-section (2) of the CGST Act, 2017 and the TNGST Act 2017.
3	Sameer Mat Industries Tamil Nadu	14/AAR/2019 dt 22.3.2019	<ol style="list-style-type: none"> <li>1. The Polypropylene Mat which are plaited using polypropylene straw is classifiable under CTH 46019900</li> <li>2. The applicable tax rate from 1.7.2017 to 24.1.2018 is 9% CGST as per sl. No. 453 of Schedule-III of Notification No. I/2017 – CT (Rate) dated 28.06.2017 as amended and 9% SGST as per Sl. No. 453 of Schedule-III of Notification No. II(2)/CTR/532(d-4)2017 vide G.O.Ms. No. 62 dated 29.06.2017 as amended. The from 25.01.2018 to 31.12.2018 is 2.5% CGST as per Sl No. 198A of Schedule I of Notification No.1/2017 - C.T. (Rate) dated 28.06.2017 as amended and 2.5% SGST as per Sl. No.198A of schedule I of Notification II2)/CTR/532(d-4)2017 vide G.O.Ms. No. 62 dated 29.06.2017 as amended. The rate from 01.01.2019 onwards 2.5% CGST as per Sl No.198AA of Notification 01/2017-C.T. (Rate) dated 28.06.2017 as amended 2.5% SGST as per Sl. No.198A of schedule I of Notification II2)/CTR/532(d-4)2017 vide G.O.Ms. No. 62 dated 29.06.2017 as amended.</li> </ol>
4	Narsingh Transport (MP)	02/2019 dt 18.2.19	<p>The applicant is entitled to avail ITC on cars (Passenger vehicles) which are further supplied to customers on lease rent, subject to conditions applicable in such supply of services as per Notification No.11/2017 – Central Tax (Rate) dated 28.06.2017 as amended from time to time and corresponding notifications issued under MPGST Act.</p> <p>The provision of Rule 42 shall also applicable if required so.</p> <p>At the termination of lease agreement /contract, if the vehicle is not further leased to same or some other customer, the applicant shall be liable to reverse the ITC availed as per law.</p> <p>Such vehicles should be abide by the norms and regulations of The Motor Vehicles Act in accordance to be registered for commercial use with Transport Authority and not to put to own use by the applicant</p>
5	Udyog Mandir (Rajasthan)	Raj/AAR/2019 -20/ dt 16.4.19	<p>Khadi readymade garments are not covered under the entry of 130A, chapter heading 50 to 55 of Notification No.02/2017 – Central Tax (Rate) dt 28.06.2017</p> <p>Khadi readymade garments will be classifiable under Chapter heading/tariff item 62, as per Notification No.01/017-Central Tax (Rate) dated 28.06.2017 will attract GST as follows:-</p> <ol style="list-style-type: none"> <li>a. If the sale value of a readymade khadi garments manufactured by the applicant is less than Rs.1000/- will attract GST @5% (SGST 2.5% + CGST 2.5%)</li> <li>b. If the sale value of a readymade khadi garments manufactured by the applicant is more than Rs.1000/- will attract GST @ 12% (SGST 6% + CGST 6%)</li> </ol>

6	Lakshmi Rubber Industries (Rajasthan)	Raj/AAR/2019 -20/02 dt 16.4.19	The goods manufacture and supplied by the applicant viz Rubber Ring Gasket Seal, Rubber Foot Batten Washer and Rubber Grommets are classifiable under Chapter Heading 4016 and attract GST @18% (CGST 9% + SGST 9%)
7	Lakshmi Agrotech Steel (Rajasthan)	Raj/AAR/2019 -20/03 dt 16.4.19	The metal parts manufactured and supplied by the applicant will not be covered under Entry No.195B of Schedule II of Notification NO.01/2017 dated 28.06.2017
8	Gitwako Farms India Pvt Ltd (Rajasthan)	Raj/AAR/2019 -20/04 dt 16.4.19	a. The Branded Frozen Chicken supplied in a unit container is classifiable under HSN Code 02071200. b. The Frozen Chicken supplied by the applicant is not exempted under Entry No.9 of Notification No.02/207-CT(Rate) dated 28.06.2017 (as amended from time to time)
9	Rambagh palace Hotels Pvt. Ltd (Rajasthan)	Raj/AAR/2019 -20/05 dt 30.4.19	ITC will not be available to the extent of capitalization of building material, labour supply, electrical fittings and sanitary fittings. ITC for GST paid on supply of wood, paint, polish and other items, service labour supply for repairs and new ready to use furniture will be available in accordance with Section 16 of CGST / RGST Act 2017
10	Innovative Textiles Ltd (Uttarakand)	20/2018-19 dt 26.3.19	In view of the above discussion we hold that transfer of Sitarganj Business shall be treated as a going concern and is exempted from GST as on date in terms of Notification No.12/2017 – Central Tax (Rate) dated 28.06.2017
7	Lakshmi Agrotech Steel (Rajasthan)	Raj/AAR/2019 -20/03 dt 16.4.19	The metal parts manufactured and supplied by the applicant will not be covered under Entry No.195B of Schedule II of Notification NO.01/2017 dated 28.06.2017
8	Gitwako Farms India Pvt Ltd (Rajasthan)	Raj/AAR/2019 -20/04 dt 16.4.19	c. The Branded Frozen Chicken supplied in a unit container is classifiable under HSN Code 02071200. d. The Frozen Chicken supplied by the applicant is not exempted under Entry No.9 of Notification No.02/207-CT(Rate) dated 28.06.2017 (as amended from time to time)
9	Rambagh palace Hotels Pvt. Ltd (Rajasthan)	Raj/AAR/2019 -20/05 dt 30.4.19	ITC will not be available to the extent of capitalization of building material, labour supply, electrical fittings and sanitary fittings. ITC for GST paid on supply of wood, paint, polish and other items, service labour supply for repairs and new ready to use furniture will be available in accordance with Section 16 of CGST / RGST Act 2017
10	Innovative Textiles Ltd (Uttarakand)	20/2018-19 dt 26.3.19	In view of the above discussion we hold that transfer of Sitarganj Business shall be treated as a going concern and is exempted from GST as on date in terms of Notification No.12/2017 – Central Tax (Rate) dated 28.06.2017

#### **Notifications Issued under GST (CBIC)**

1	Notification No. 17/2019 – Central Tax	10.4.19 [F.No.20/06/16/2018-GST (Pt. II)]	“Provided also that the details of outward supply of goods or services or both in FORM GSTR-1 of the Central Goods and Services Tax Rules, 2017 for the month of March, 2019 shall be furnished electronically through the common portal, on or before the 13th April, 2019.”
2	Notification No. 19/2019 – Central Tax	22.4.19 [F.No.20/06/16/2018-GST (Pt. – I)]	“Provided also that the return in FORM GSTR-3B of the said rules for the month of March, 2019 shall be furnished electronically through the common portal, on or before the 23rd April, 2019.”.
3	Notification No. 20/2019 – Central Tax	23.4.19 [F. No. 20/06/16/2018-GST]	in rule 23, in sub-rule (1), after the first proviso, the following provisos shall be inserted, namely:- “Provided further that all returns due for the period from the date of the order of cancellation of registration till the date of the order of revocation of cancellation of registration shall be furnished by the said person within a period of thirty days from the date of order of revocation of cancellation of registration: Provided also that where the registration has been cancelled with retrospective effect, the registered person shall furnish all returns relating to period from the effective date of cancellation of registration till the date of order of revocation of cancellation of registration within a period of thirty days from the date of order of revocation of cancellation of registration.”.

4	Notification No.21 /2019 – Central Tax	23.4.19 [F. No. 20/06/16/2018-GST]	<p>the class of registered persons who shall follow the special procedure as mentioned below for furnishing of return and payment of tax. 2. The said persons shall furnish a statement, every quarter or, as the case may be, part thereof containing the details of payment of self-assessed tax in FORM GST CMP-08 of the Central Goods and Services Tax Rules, 2017, till the 18th day of the month succeeding such quarter. 3. The said persons shall furnish a return for every financial year or, as the case may be, part thereof in FORM GSTR-4 of the Central Goods and Services Tax Rules, 2017, on or before the 30th day of April following the end of such financial year. 4. The registered persons paying tax by availing the benefit of the said notification, in respect of the period for which he has availed the said benefit, shall be deemed to have complied with the provisions of section 37 and section 39 of the said Act if they have furnished FORM GST CMP-08 and FORM GSTR-4 as provided in para 2 and para 3 above.</p>												
			<p>From 21.06.2019, The GST e-waybill portal shall not allow to generate e-waybill by or in favour of a tax payer who has not filed GST return for consecutively 2 tax periods. (Rule -138 of CGST Rule)(Notification number 22/2019-Central Tax, dt. 23-04-2019).</p> <p>From the FY-2019-2020 and onward all taxpayers under composition scheme (Traders, Manufacturers, Restaurant Owners, Service Providers etc) need to file two GST returns as below:-</p>												
			<table border="1"> <thead> <tr> <th><b>GST Return</b></th><th><b>Frequency</b></th><th><b>Due Date</b></th><th><b>Late Fee</b></th></tr> </thead> <tbody> <tr> <td>CMP-8- Payment of self assessed tax</td><td>Quarterly</td><td>Within 18th of next month</td><td>Rs.20.00 per day (10+10) for Nil return Rs.50.00 per day (25+25)for taxable</td></tr> <tr> <td>GSTR-4</td><td><b>Annually</b></td><td>Within 30 April after ending the FY</td><td>Rs.20.00 per day (10+10) for Nil return Rs.50.00 per day (25+25)for taxable</td></tr> </tbody> </table>	<b>GST Return</b>	<b>Frequency</b>	<b>Due Date</b>	<b>Late Fee</b>	CMP-8- Payment of self assessed tax	Quarterly	Within 18th of next month	Rs.20.00 per day (10+10) for Nil return Rs.50.00 per day (25+25)for taxable	GSTR-4	<b>Annually</b>	Within 30 April after ending the FY	Rs.20.00 per day (10+10) for Nil return Rs.50.00 per day (25+25)for taxable
<b>GST Return</b>	<b>Frequency</b>	<b>Due Date</b>	<b>Late Fee</b>												
CMP-8- Payment of self assessed tax	Quarterly	Within 18th of next month	Rs.20.00 per day (10+10) for Nil return Rs.50.00 per day (25+25)for taxable												
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5	Notification No.22 /2019 – Central Tax	23.4.19 [F. No. 20/06/16/2018-GST]	Central Government hereby appoints the 21st day of June, 2019, as the date from which the provisions of the Central Goods and Services Tax (Fourteenth) Amendment Rules, 2018 rule 12 of [notification No. 74/2018-Central Tax, dated the 31st December, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1251(E), dated the 31st December, 2018], shall come into force.												
6	Notification No.23 /2019 – Central Tax	[F.No.20/06/17/ 2018 - GST] dt 23.4.2017	<p>amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2019- Central Tax, dated the 07<sup>th</sup> March, 2019 published in the Gazette of India, Extraordinary, Part II, Section 3 sub-section (i) vide number G.S.R. 194(E) dated the 07<sup>th</sup> March, 2019, namely:- In the said notification, in the first paragraph, the following proviso shall be inserted, namely:</p> <p>“Provided that the details of outward supply of goods or services or both in <b>FORM GSTR-1</b> of the Central Goods and Services Tax Rules, 2017 for the month of April, 2019 for registered persons whose principal place of business is in the districts of Angul, Balasore, Bhadrak , Cuttack , Dhenkanal , Ganjam, Jagatsinghpur, Jajpur, Kendrapara, Keonjhar, Khordha, Mayurbhanj, Nayagarh and Puri in the State of Odisha shall be furnished electronically through the common portal, on or before the 10<sup>th</sup> June, 2019.”.</p>												
7	Notification No.24 /2019 – Central Tax	[F.No.20/06/17/2018 - GST] dt 11.5.2019	“Provided that the return in FORM GSTR-3B of the said rules for the month of April, 2019 for registered persons whose principal place of business is in the districts of Angul, Balasore, Bhadrak , Cuttack , Dhenkanal , Ganjam, Jagatsinghpur, Jajpur, Kendrapara, Keonjhar, Khordha, Mayurbhanj, Nayagarh and Puri in the State of Odisha shall be furnished electronically through the common portal, on or before the 20th June, 2019.”.												

***Circulars Issued under GST (CBIC)***

1	Corrigendum to Circular No. 76/50/2018 -GST	7.3.19	1. Section 15(2) of CGST Act specifies that the value of supply shall include “any taxes, duties cesses, fees and charges levied under any law for the time being in force other than this Act, the SGST Act, the UTGST Act and the GST (Compensation to States) Act, ifGST (Compensation to States) Act, if charged separately by the supplier.” 2. For the purpose of determination of value of supply under GST, Tax collected at source (TCS) under the provisions of the Income Tax Act, 1961 would not be includable as it is an interim levy not having the character of interim levy not having the character of tax
2	Circular No. 97/16/ 2019	5.4.19	(i) a registered person who wants to opt for payment of central tax @ 3% by availing the benefit of the said notification, may do so by filing intimation in the manner specified in sub-rule 3 of rule 3 of the said rules in FORM GST CMP-02 by selecting the category of registered person as “Any other supplier eligible for composition levy” as listed at Sl. No. 5(iii) of the said form, latest by 30th April, 2019. Such person shall also furnish a statement in FORM GST ITC03 in accordance with the provisions of sub-rule (3) of rule 3 of the said rules. (ii) any person who applies for registration and who wants to opt for payment of central tax @ 3% by availing the benefit of the said notification, if eligible, may do so by indicating the option at serial no. 5 and 6.1(iii) of FORM GST REG-01 at the time of filing of application for registration. (iii) the option of payment of tax by availing the benefit of the said notification in respect of any place of business in any State or Union territory shall be deemed to be applicable in respect of all other places of business registered on the same Permanent Account Number. (iv) the option to pay tax by availing the benefit of the said notification would be effective from the beginning of the financial year or from the date of registration in cases where new registration has been obtained during the financial year.
3	Circular No. 98/17/ 2019	23.4.19	The newly inserted rule 88A in the CGST Rules allows utilization of input tax credit of Integrated tax towards the payment of Central tax and State tax, or as the case may be, Union territory tax, in any order subject to the condition that the entire input tax credit on account of Integrated tax is completely exhausted first before the input tax credit on account of Central tax or State / Union territory tax can be utilized.
4	Circular No. 99/18/ 2019	23.4.19	4. Where the registration has been cancelled with retrospective effect, the common portal does not allow furnishing of returns after the effective date of cancellation. In such cases it was not possible to file the application for revocation of cancellation of registration. Therefore, a third proviso was added to sub-rule (1) of rule 23 of the said Rules enabling filing of application for revocation of cancellation of registration, subject to the condition that all returns relating to the period from the effective date of cancellation of registration till the date of order of revocation of cancellation of registration shall be filed within a period of thirty days from the date of order of such revocation of cancellation of registration.
5	Circular No. 100/19/ 2019	30.4.19	All the above charges, including those for issue of seed certificates/tags by the Seed Certification Agency of Tamil Nadu and Uttarakhand to the seed producing organization/ companies are collected for the composite supply of seed testing and certification, which is exempt under Notification No. 12/2017-Central Tax (Rate) Sl. No. 47 (services by Central/State Governments by way of testing/certification relating to safety of consumers and public at large, required under any law). This clarification would apply to supply of seed tags by seed testing and certification agencies of other states also following similar seed testing and certification procedure. 5. However, the State Governments/Seed Certification Agencies may get the tags used in

			seed certification printed from other departments/ manufacturers outside. Supply of seed tags by the other departments/manufacturers to the State Government/Seed Certification Agencies is a supply of goods liable to tax. Whether such tags would be classified under Chapter 49 as tags made of paper or in Textile chapters as tags made of textile would depend upon the predominant material used in the tags.
6	Circular No. 101/20/ 2019	30.4.19	GST exemption on the upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable for long term lease (of thirty years, or more) of industrial plots or plots for development of infrastructure for financial business under Entry No. 41 of Exemption Notification 12/2017 – Central Tax (R) dated 28.06.2017 is admissible irrespective of whether such upfront amount is payable or paid in one or more instalments, provided the amount is determined upfront
7	Circular No. 04/01/2019 -IGST	1.2.19	The provisions of the CGST (Amendment) Act, 2018 and SGST Amendment Acts of the respective States have been brought into force w.e.f. 01.02.2019. Schedule III of the CGST Act, 2017 has been amended vide section 32 of the CGST (Amendment) Act, 2018 so as to provide that the “supply of warehoused goods to any person before clearance for home consumption” shall be neither a supply of goods nor a supply of services. 2. Accordingly, Circular No. 03/01/2018-IGST dated 25th May, 2018 is hereby rescinded.