

Gist of Judgments of Supreme Court

Sr. No	Name of the Appellant	Appeal No and date of decision	Gist of Judgments / Orders passed
1	State of Karnataka Vs Durga project	AC 811/18 dt 6.3.18	This proceeding concludes the issue of interpretation. We clarify, by way of abundant caution, that issues of a factual nature, will fall for adjudication in the course of assessment proceedings.
2	Union of India Vs Intercontinental Consultants	AC 2013/14 dt 7.3.18	Though, it was not argued by the learned counsel for the Department that Section 67 is a declaratory provision, nor could it be argued so, as we find that this is a substantive change brought about with the amendment to Section 67 and, therefore, has to be prospective in nature..... We have already held above that the value of such material which is supplied free by the service recipient cannot be treated as 'gross amount charged' and that is not the 'consideration' for rendering the services.
3	State of Karnataka Vs Karnataka Pawn Brokers Assn	AC 5793 OF 2008 dt 15.3.18	We are clearly of the view that the State Legislature could not have nullified the judgment passed in <i>Manakchand Motilal's</i> case (supra) by retrospectively amending the Acts. Therefore, the validating Acts in so far as they are retrospective, are held to be illegal

Gist of Judgments of High Courts

1	Zip Industries Vs CTO	WP 9416/09 dt 7.11.17 (Madras) 2018 VIL 22 (Mad)	(Section 5(3) of CST Act) The petitioner has sold zip fasteners to a manufacturer of readymade garments, who has fixed the zips in the garments and exported the garments outside the territory of India. Therefore, the transaction between the petitioner and the exporter was inextricably connected with the export of the goods outside India. Thus, when the transaction between the petitioner and the exporter and the transaction between the exporter and the foreign buyer were inextricably connected with each other, the "same goods" theory would have no application to the case on hand.
2	Indus ASTO Vs	WP 196/2018 dt 17.1.18 (Kerala)	If that be so, mere infraction of the procedural Rules like Rules 55 and 138 of the State GST Rules cannot result in detention of goods, though they may result in imposition of penalty. In other words, detention of goods merely for infraction of the procedural Rules in transactions which do not amount to taxable supply, is without jurisdiction.
3	Samsung (India) Electronics Vs Commissioner of Commercial Taxes UP	STR 479/17 dt 18.1.2018 (Allahabad HC) 2018 Vil-41 Allahabad HC	The State respondents do not dispute that the single retail package does not carry or bear a separate MRP for the charger included therein. It is also not their case that the charger is invoiced separately even though it may form part of the composite package. A holistic reading of Entry 28 clearly establishes an inseparable link between the cell phone and its MRP. It is this which forms the basis and measure for taxability

Gist of Judgments of APVAT Appellate Tribunal

1	Coastal Trade Links	TA . 187/09 17dt 26.02.18 (Tribunal Order 2275)	Giving reasons is essential for any order to sustain. Except recalculating the tax due stating that this material falls under Item 19 of Sixth Schedule, calling it as computer stationery, not even a single reason was given by the Revisional Authority in the impugned order or in the show-cause notice.
2	Velagapudi. Rama Rao	TA 363/10 dt 1.3.2018 (Tribunal Order 2286)	no wild estimations are permitted under law
3	Piyush Enterprises	TA 215/17 dt 5.3.18 (Tribunal Order 2289)	Merely because the order of RA was passed in the absence of the appellant, the matter doesn't require remand as mentioned by SR since RA had the opportunity of knowing the components of the total turnover mentioned in P&L account which was relied on by RA to pass the impugned order and that the tax cannot be levied in the manner discussed supra.

4	V.R. Enterprises	TA 391/11 dt 9.3.18 (Tribunal Order2299)	The Supreme Court, on various occasions, held that the classification of any commodity should be determined basing on the purpose for which it is sold
5	Monish Glass House	TA 178/08 dt 12.3.18 (Tribunal Order2300)	It is only when there is no specific entry, the general entry can be reckoned
6	Hima Kasturi Inn, Vizianagaram	TA 10/16 dt 20.3.18 (Tribunal Order 2320)	these provisions makes abundantly clear that the rate of tax is determined by the amount of turnover, whereas the entitlement to claim ITC is only when the annual turnover is Rs.1.5 crores and above. Therefore, RA is correct in withdrawing the claim of ITC

GOs issued – GST

1	G.O.MS.No. 117	1.3.18	Constitution of the Andhra Pradesh Appellate Authority for Advance Ruling – 1. Chief Commissioner of Central Tax, Visakhapatnam Zone 2. Chief Commissioner of State Tax, Andhra Pradesh
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Notification issued – CGST

1	Notification No. 12/2018 – Central Tax	7.3.18	Amendment to CGST Rules, 2017
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Additional Commissioner Orders

1	Oceanic Tropical Fruits (P)Ltd	CCT's Ref.No.LII(2)/1 51/16 dt 22.3.18 (ACO 431)	The Mango fruit pulp and Mango fruit concentrate have different names, characters and uses..... The ADC failed to note the difference between the Mango concentrate (relevant to the present case) and the Mango Fruit pulp concentrate (considered by the Tribunal in the relied upon case)[arguable case exists]
2	Vedik Ispat Private Limited	CCT's Ref.No.LII(2)/2 14/17 dt 23.3.18 (ACO 435)	Revision is made due to defects in Form F Under Section 6A(3). The appeal lies to Tribunal U/s 18A of CST Act without payment part payment of tax for admission. Tribunal has power to stay the demand depending upon the payment of taxes in other States.

ADC (presently Appellate Joint Commissioner) Orders

1	Cheminova Limited	Appeal No. VJA-II/59/2017-18 dt 8.318 (AJC 2821)	Though, the appellant has contested against the rejection of sale returns claim, but could not file any evidence in support of such sale returns claim. (Appellant has to produce the documents to support his submissions – Machinery provisions are to be construed not to defeat the provisions of sales returns)
2	Subham Electronics	Appeal No. 62/2015-16 (NLR)(TAX) dt 8.318 (ADC 2828)	The assessing authority ought to have arrived the actual stock variation with reference to physical stock, book stock besides stock summary filed by the appellants with reference to stock register etc and arrive the turnover item wise and rate wise and adopt the Gross Profit on par books of accounts
3	Tata Motors	VJA-II/20/2017-18 dt 12.3.18 (ADC 2834)	perspective the amounts reimbursed to intermidate dealers by the appellant for post sale service activity shall be considered as related to sales of vehicles only and automatically liable to be taxed as part of sale price. (Orders are against spirit of SC judgment in the case of Maya Appliances in AC 357-367/18 dt 6.2.18 and SC judgment in the case of Universal Cylinders in AC 2431/18 dt 23.2.18)
	Satya Sai Rice Mill	VJA-II/43/2016-17 dt 12.3.18 (ADC 2836)	export documents are to be filed only before the first assessing authority, and in view of the above decision of A.P. High Court and considering the above Govt. Memo, the request of the appellant to consider the export documents post assessment cannot be accepted(Orders are against spirit of SC judgment in the case of Ambuja Cements in AC 2641/2000 dt 18.7.05(142 STC 1)

DC Orders (Presently Joint Commissioner of State Taxes)

1	Venkateswara Sweets	Rc. No.42/2017, A9 Dt. 06.03.18. D.C.Order	there is no provision under the Act, 2005 to revise the assessment to lower the taxes levied by the Assessing Authority, and in the light of contention of the dealer that they did not run the restaurant and not
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		No.1598.	liable to be taxed under Section 4(9) (d) of AP VAT Act, 2005, and liable to be taxed under Section 4(3) of the AP VAT Act,2005 the proposal of revision of assessment is hereby discharged (Assessment orders are to be disturbed in passing revision orders – Revision is to be on judicial principles – arguable case exists)
2	Swetha Enterprises	R.R.No. 08 /2017-18 dt 14.3.18 DC 1622	The dealers filed Forms-H, agreements issued by Indian exporters and bills of lading, but not filed agreements issued by foreign buyer to Indian Exporters to prove the nexus between the actual export and penultimate sales in the course of export (against spirit of the Circular CCT's Ref.AIII(1)/57/2010 Dated: 11th July, 2011)