

Gist of Judgments of High Courts

1	Sri Balaji Service Station Vs CESTAT	CEA 45/13 dt 19.11.13 (AP) 51 STR 484	We are of the view that if any point involving fact and law are not taken up or could not be taken up before the first forum, it does not necessarily create a bar to take up before the first appellate forum, if such point clinches the issue
2	Bharat Heavy Electricals Ltd Vs State of Maharastra	STR 35/17 dt 20.12.2017 (Bombay HC) (2017) VIL 638	The intention of the parties as derived from the diverse contractual provisions set out above leaves us in no manner of doubt the contract in question was not works contract but the dominant intention of sale of equipment.

Gist of Judgments of CESTAT

1	IILM Undergraduate Business School Vs CCE Delhi	Appeal ST/1646/2010 dt 1.11.17 (Delhi) 2017(11) TMI 1271	the course offered by appellants resulting in the issue of certificate by the University of London, which is treated as equivalent to degree or diploma issued by Universities in India, the appellant was held to be falling outside the scope of definition for "Commercial Training or Coaching Centre".an educational activity which is not claimed for exclusion under vocational training. The exclusion claimed is on the basis that degree awarded on completion of the course is a recognized degree and as such the appellant-assesee is not liable to Service Tax.
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Gist of Judgments of APVAT Appellate Tribunal

1	Shuchi Beverages Limited	TA 58/15 dt 12.3.2018 (Tribunal Order 2303)	No transaction without transfer of property can be brought to tax as per charging section defining sale under Section-2(28) of the AP VAT Act. There is no transfer of property in respect of consideration received against said charges
2	Vamsadhara Paper Mills Ltd	TA 222/08 dt 15.3.2018 (Tribunal Order 2310)	Under no stretch of imagination, the amount which was not at all received by the appellant can be treated as sale price.
3	Shuchi Beverages Limited	TA 103/17 dt 15.3.2018 (Tribunal Order 2314)	held if sale concludes in the same state, subsequent movement will be on behalf of purchaser alone and will not be an inter-state sale

GOs issued - GST

1	G.O.MS.No. 138	27.3.18	Amendment to the Andhra Pradesh Goods and Services Tax Rules, 2017
2	G.O.MS.No. 141	29.3.18	Rules with respect to E-Waybills issued - Effective date notified - (1 st Day of April, 2018)
3	G.O.MS.No. 160	11.4.18	Reverse charge under section 9(4) of the SGST Act, 2017 - Exemption - Further extension of date (30 th June, 2018)
4	G.O.MS.No. 161	11.4.18	Amendment to APGST Rules, 2017

DC Orders (Presently Joint Commissioner of State Taxes)

1	Sri Ganesh Traders	R.R.No. 80 / 2016-17 Dt. 30.03.18 D.C. Order No.1680.	the amounts received as hire charges from APSRTC are liable to tax and the proposed revision is hereby confirmed (Orders are against spirit of Tribunal judgment in the case of A.V.D. Suresh in TA No.88/08 dt 10 th October, 2017)
2	Vasavi Stores	R.R.No. 72/2017-18 dt 6.4. DC 1694	The difference either deficit in stock and excess in stock is liable to tax [(DC levied tax on Brokerage and Commission) (Transfer of property in the goods do not exist - arguable case exits)]
3	Gayatri Gas Agencies	R.R.No. 19/2015-16 dt 16.4. DC 1700	He has not made any objection for levying tax under Section 4(8) of APVAT Act for the transport charges received from M/s Bharat Petroleum Corporation Limited. as proposed in revision show cause notice. (Orders are against spirit of Tribunal judgment in the case of A.V.D. Suresh in TA No.88/08 dt 10 th October, 2017)