

Gist of Judgments of Supreme Court

Sr. No	Name of the Appellant	Appeal No and date of decision	Gist of Judgments / Orders passed
	B.L. Passi Vs CIT	AC 3892/07 dt 24.4.18	it is pertinent to mention here that it is settled law that the expressions used in a taxing statute would ordinarily be understood in the sense in which it is harmonious with the object of the Statute to effectuate the legislative animation.

Gist of Judgments of High Court, Hyderabad

	Kishore Rai Sohni Vs. State of Telangana	WP 5286/18 dt. 2.5.18 (Hyderabad)	So the State cannot be allowed to levy life tax on the ex-showroom price shown in the price list, which is not in fact the actual “cost of the vehicle”.The Circular Memo No.13/4515/R1/2008 dt.30-08-2008 is binding on respondents and they cannot be allowed to deviate from the same and levy life tax on the ex-showroom price instead of net invoice price as mentioned therein.
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Gist of Judgments of High Courts

	Lakshmi Saw Mill Vs. Commercial Tax Officer	WP 35829/16 dt. 20.2.17 (2017) 106 VST 334(Mad)	Whether power to refuse declaration forms under Puducherry value added tax law applies to forms under central sales tax law –Directions to authority to treat writ petition as representation, hear the dealer and pass speaking orders after hearing dealer
	Pepsico India Holding Limited Vs Dy Commercial (Appeals) IV	S.B. Sales Tax Revision / Reference No. 199 / 2009 dt 31.3.17 (2018) 50 GSTR 199 (Raj)	Revenue was accepted by this court to fall ‘Potato Chips’ in the category of ‘Preserved Food Articles’, and now when the assessee claims to be falling in the category of ‘Processed Vegetables’, which in my opinion, is identical, different view cannot be taken and even the Revenue ought not to have taken divergent view on the same product in the different assessment years. The judgment, in my view, of this court apart from the judgments of Gauhati High Court, Madras High Court and Punjab & Haryana High Court, is in line and squarely covers the case of assessee
	U.Ravi Vs CTO	WA 585/17 dt 1.6.2017 (2017) 106 VST 237 (Mad)	It is well settled that the fact that alternate remedy is available to assessee cannot prevent the Court from interceding in the matter, if, it is otherwise, of the view that the matter requires intercession. In our opinion as alluded to above, the fact that the Assessing Officer has taken recourse to those provisions of the 2006 Act which were not clearly available to him, in our view, gives us sufficient reasons to intercede in the matter by way of writ jurisdiction.
	Hari Pipes vs. CTO	WP 10591/17 dt 24.7.17 (2017) 106 VST 88 (Mad)	is not justified in retaining the amount to himself and the interpretation given by the respondent stating that the petitioner has not produced the name of the ultimate beneficiary or the person who has paid the tax is of no consequence, as the there is no law which empowers the respondent to retain the taxregistered dealer was empowered to collect the tax and the reason for claiming of the refund is because the turnover falls below the taxable minimum and therefore, the question of initiation of penalty proceedings under Section 22(2) of the TNGST Act does not arise the petitioner is entitled for the refund of the tax remitted by them.
	Modi Rubber Ltd Vs State of UP	Writ Tax 914/2015 dt 31.7.17 (2017) 106 VST 178 (All)	as the request of the petitioner company for waiver/deferment of tax dues in the wake of it being declared sick and the subsequent abandonment of it and the repeal of the SICA is under consideration, there appears to be no justification on part of the respondents to proceed and recover any past tax dues from the petitioner company at this stage.

GOs issued – GST

1	G.O.MS.No. 208	3.5.18	Amendment to Andhra Pradesh Goods and Services Tax Rules, 2017
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Advance Rulings given Under GST

	Simple Rajendra Shukla (Mumbai)	GST-ARA-GST-ARA-06/2017/B-09 dt. 9.3.18	Private Institution does not have any specific curriculum & does not conduct any examination or award any qualification recognized by any law which would be covered in the above notification..... at education service provided in the case is taxable @ 9% under CGST Act & @ 9% under SGST Act.
	CEAT Limited (Mumbai)	GST-ARA-07/2017/B-10 dt. 9.3.18	Rickshaw Tyres is classified under Tariff heading 4011 & the rate of tax shall be @ 14% each in CGST & SGST. So in the present case the applicable rate will be 14% for CGST & 14% for SGST in the case of appellant producing E-Rickshaw Tyres.
	CMS Info Systems Limited (Mumbai)	GST-ARA-08/2017/B-11 dt. 19.3.18	Supply of such motor vehicles as scrap after its usage is an activity of 'supply' in the course or furtherance of business and such transaction would attract GST. The applicant would also be entitled to the ITC on the purchase of the cash carry vans i.e motor vehicles used for transportation of goods.
	Caltech Polymers Private Limited (Kerala)	CT/531/18-C3 DATED 26/03/2018	supply of food and other articles in the canteen run by the employer due to the mandate under the Factories Act falls under "composite supply" for the purposes of GST seems to be stretching the definition of composite supply beyond warranted or intended by the law. It will be better if the central government brings in necessary amendments of exemption to fulfil its avowed objective of avoidance of litigation and the certainty of levy/exemptions under GST.
	Sri. N.C. Varghese, Thrissur (Kerala)	CT/3270/18-C3 DATED 26/03/2018	n this case, under the contract of supply, growing crops - i.e., rubber trees are agreed to be severed before supply and hence, comes under the definition of 'goods'. Thus, standing rubber trees no longer remain as such. Therefore, it can only be treated as 'wood in rough form'.rate of tax on rubber wood in the aforesaid transaction is 18%under the HSN4403.
	Sonka Publications (India) Private Limited	GST-ARA-05/DAAR/18 dt. 6.4.18 (Delhi)	The Authority found that Section 24 Central Goods and Services Tax, (CGST) 2017 requires a person liable to pay tax under reverse charge to register compulsorily. Reading Section 22,23 & 24 of the CGST Act together, the authority held that the applicant is required to take registration if it has GST liability under reverse charge mechanism.

National Anti Profiteering Authority

1	Sh. Kumar Gandharv vs. KRBL Limited	Case No.- 3/2018 Dt. 4.5.18	Before implementation of GST there was no tax imposed upon "India Gate Basmati Rice". From September 2017 GST @5% has been imposed upon "India Gate Basmati Rice". Naturally the rate of tax has been increased from 0% to 5%..... NAA finds no violation of section 171 of CGST Act by producer exporter of "India Gate Basmati Rice"
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ADC (presently Appellate Joint Commissioner) Orders

1	Ganga Rasayanie Private Limited	85/2017-18(NLR) Dt. 10.5.18 (ADC3076)	Assessment specifying defective F forms (U/s 6A of CST Act) is to be appealed to Tribunal U/s 18A of CST Act. The appeal filed before ADC is disposed.
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DC Orders (Presently Joint Commissioner of State Taxes)

1	TATA Motors Ltd, Vijayawada	R.R.No.05 / 2016-17 Dt. 5.5.18 (DC1731)	the dealer produced one 'C' form bearing No:358661, Dt:29-10-2010 issued by M/s. CEC projects Pvt Ltd for the transaction relating to two quarters i.e., 1 st and 2 nd quarters of 2010-11 - revised the CST assessment Orders.(against the spirit of CCT's Ref. No.IST/D1/ OUT/ 31/2012 dt: 10 -05-12.)
2	.Janaki Rama Raw & Boiled Rice Mill	R.R.No. 29/2017-18 dt 7.5.18 (DC 1736)	DC revised CST assessment and taxed the freight for want of non-submission of the particulars of freight incurred at 5%.(other elements of CST Transactions if C form submitted to be taxed at 2% as per judgments in Steel Tubes of India Ltd. 55 STC 245)
3	Seshasayee Cements	R.R. 135/ 16-17 dt 9.5.18 (DC 1743)	vehicle hire charges are liable to tax under Sec. 4 (8) of APVAT Act. 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)