

Supreme Court

1	Empee Distilleries Ltd. Vs CCT	Special Leave to Appeal (C) 9407/2018 dt 9.8.18	in having collected the tax, but not paying, has to be deprecated, in the peculiar facts and circumstances of the case, we are of the view that for the time being, the petitioner should be extended the benefit of the payment by installments along with penal interest
2	Pidilite Industries Ltd Vs Rajasthan Tax Board	SLP (CIVIL) Diary No.20842/2018 dt 17.8.18 against SBSTR No.104/2014 13.4.17 of Rajasthan HC	SLP Dismissed (HC judgment - manufacturing and trading of colour boxes, insulating tape and certain specified series of products of Dr. Fixit Series used in building activity for water proofing, binding agent & bonding material and is supplying the product in the country. 3. The assessee furnished its return declaring the product being sold classifiable @ 4% of Schedule-IV of the Rajasthan Value Added Tax Act, 2003, however, the Assessing Officer was of the view that the products are not classifiable @ 4% rather they fall in residuary Schedule-V where the rate of 12.5% is applicable.....unable to satisfy this court that the products as they stand, fall in entry 69 and 268(Part-B) of Schedule-IV and thus, claim of the assessee being not justified...)

High Court

1	N & N Chopra Consultants Pvt Ltd Vs Pr Commissioner GST	SERTA 20/2018, C.M. APPL. No. 29038-29039/2018dt 24.7.18 (Delhi HC)	foreknowledge lead to the imposition of recovery of dues assessed as well as imposition of the penalty under Section 78. The court is of the opinion that the invocation of Section 78 cannot be faulted with having regard to the facts of this case. Depositing the amount due, by the appellant, before issuance of show cause notice per se does not absolve the appellant of its responsibility to file the returns, since the option of imposing other penalty under Section 76 was exercised. Being a matter of discretion, its judicious exercise, is all that is in question. Having regard to the fact of concurrent findings, we are of the opinion that the exercise of such discretion reserving imposition of Section 76 in the circumstances, does not call for interference
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CESTAT

	Patanjali Yogpeeth Trust vs. CCE Meerut	Order No. - 52579/2018 dt 23.7.18	Trust and the member of Vanprastha Ashram Scheme become two different legal entities. Any services of club and association being provided by the appellant to such members are therefore, taxable services under Section 65 (25a).
	Andhra Organics Ltd vs. CCT, Visakhapatnam	A/30750-30751/2018 dt 24.7.18 (Hyderabad)	Bringing workers to the factory or providing accommodation to them outside the factory or providing any other welfare measures for the workers or their families have no nexus with the manufacture of the final products, although they are welfare measures meant for the general well-being of the workers who manufacture the goods. Thus, in this case, the assessee is not entitled to the credit of service tax paid on the buses hired to bring workers to their factory

National Anti Profiteering Authority

	Rishi Gupta vs. Flipkart Internet Pvt Ltd	5/2018 dt 18.7.18	Withdrawal of discount does not amount to profiteering as the same was offered from his profit margin by the Supplier and does not form part of the base price and, therefore, also the Supplier cannot be held guilty under Section 171 of the Act.
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Important GST Advance Rulings in Other States

	Epcos India Pvt. Ltd. (Haryana)	Advance Ruling No.2 dt 14.03.2018	clarified that the mobile phone batteries would attract 12 percent tax on supplying the same to manufacturers and a higher tax rate of 28 is applicable when the same is sold to the end-consumers
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	Rahul Dhanuka	ORDER NO. 08/WBAAR/2018-19 dt 5.7.18 (West Bengal)	classify the goods "Rakhi" as per its constituent materials in accordance with Rule 3(c) of Rules for Interpretation of the Customs Tariff Act, 1975, as laid down in Explanatory Notes (iv) of Notification No 1/2017-CT(Rate) dated 28.06.2017 (Note (v) of 1125 -FT dated 28/06/2017 of State Tax). Rakhi will attract GST in accordance to its classification as stated above. Exemption under Notification No. 2/2017-Central Tax (Rate) dated 28/06/2017 (1126-FT dated 28/06/2017 of State Tax) is not applicable for "Rakhi". This Ruling is valid subject to the provisions under Section 103 until and unless declared void under Section 104(1) of the GST Act.
1	Columbia Asia Hospitals Limited	KSR ADRG 15/2018 27.7.2018 Karnataka	The activities performed by the employees of the corporate office in the course of or in relation to employment such as accounting, other administrative and IT system maintainance for the units located in the other States as well i.e distinct as per Section 25(4) of the Central Goods and Services Tax Act, 2017 (COST Act) shall be treated as supply as per Entry 2 of Schedule I of the CGST Act.

Appeal Orders against Advance Rulings in GST

	Switching Avo Electro Power Limited	04/WBAAAR/Appeal/2018 dated 10.05.2018 (West Bengal)	UPS being the principal supply, the relevant tariff head for the composite supply will be 8504 under serial no. 375 of Schedule III in terms of Notification No. 01/2017-Central Tax (Rate) dated 28/06/2017 (1125-FT dated 28/06/2017 of the State tax)." The Appellant in fact submitted that strength of the battery, make of a battery or number of batteries is not unique to UPS but it varies as per power requirement of the customer. The storage battery has multiple uses and can be put to different uses and when supplied separately with static converter (UPS) it cannot be considered as a composite supply or a naturally bundled supply.
	Global Reach Education Services Private Limited	01/WBAAAR/Appeal/2018 dt 24.7.18 (West Bengal)	Appellant promotes the courses of the University, finds suitable prospective students to undertake the courses, and, in accordance with University procedures and requirements, recruits and assists in the recruitment of suitable students, and hence, the Appellant is to be considered as an intermediary in terms of Section 2(13) of the IGST Act. In view of the above discussions, we are in conformity with the West Bengal Authority for Advance Ruling, that the services of the Appellant are not 'Export of Services' under the GST Act, and are eligible to tax.
	Kansai Nerolac Paints Limited	MAH/AAAR/S-S-RJ/03/2018-19 dt 3.8.18	These rules were intended to amend the CENVAT Credit Rules, 2004 as per which KKC could be utilized towards payment of KKC only. Similarly, the CENVAT credit in respect of KKC cannot be utilized for payment of excise duty or service tax. It could be utilized only for payment of KKC. Thus the CENVAT rules made an exception in respect of credit of KKC

CGST Notification

1	Notification No. 22/2018 – Central Tax (Rate)	6.8.18	Reverse Charge exemption is extended upto 30 th September, 2019
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Changes in GST in respect of Outdoor Catering after 27.8.18

Old	New Entry
<p>Read as up to 27.08.2018:</p> <p>Entry: 7</p> <p>(v): <i>“Supply, by way of or as part of any service or in any other manner whatsoever in <u>outdoor catering wherein goods, being food or any other article for human consumption or any drink (whether or not alcoholic liquor for human consumption), as a part of such outdoor catering and such supply or service is for cash,</u></i></p>	<p>On or after 27.08.2018</p> <p>Notification 13/2018 CT(R) dtd:26.07.2018</p> <p>Entry: 7 (i): <i>“Supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a... Explanation 1.- This item includes such supply at a canteen, mess, cafeteria or dining space of an institution such as a school, college, hospital, industrial unit, office, by such institution or by any other person based on a contractual arrangement with such institution for such supply, provided that <u>such supply is not event based or occasional</u>”</i></p> <p>Rate Applicable: 5%</p> <p>Terms & Conditions: Provided that credit of input tax charged on goods and services used in supplying the service has not been taken</p>