

Supreme Court

1	Union of India Vs Margadha rshi Chits	AC 5724-25/11 dt 4.7.17	A bare look at the aforesaid definition compels us to hold that chit fund cannot be treated as fund management as understood in the sense the term is known in business parlance. We therefore hold that the chit fund business was not covered by sub-clause (v) of sub-section 12 of Section 65 after amendment by Finance Act 2007
2	UOI & Ors. Vs Coastal Container Transporters Association & Ors.	AC 2276/19 dt 26.2.19	this Court has held that excise law is a complete code in order to seek redress in excise matters and held that entertaining writ petition is not proper where alternative remedy under status is available. When there is a serious dispute with regard to classification of service, the respondents out to have responded to the support of their stand but at the same time; there is no reason to approach the High Court questioning the very show cause notices. Further, as held by the High Court, it cannot be said that even from the contents of show cause notices there is no factual disputes.
3	Commissioner Commercial Tax U.P Vs S/S Perfaty Wanmele India Pvt. Ltd.	SLP (CIVIL) Diary No(s). 1375/2019 Dt 5.3.19	SLP dismissed. Allahabad HC in STR 411/17 dt 19.2.18 specified “.....21. It is settled that onus or burden to show that a product falls within a particular tariff item is always on the revenue. Once the assessee has discharged its initial burden of proving the product to be covered by Entry 41, it was then for the revenue to prove by adducing cogent evidence that the product did not fall under the Entry 41, so as to take it to the residuary entry. Revenue, admittedly, has failed to discharge such onus.....21. It is settled that onus or burden to show that a product falls within a particular tariff item is always on the revenue. Once the assessee has discharged its initial burden of proving the product to be covered by Entry 41, it was then for the revenue to prove by adducing cogent evidence that the product did not fall under the Entry 41, so as to take it to the residuary entry. Revenue, admittedly, has failed to discharge such onus.....”
4	AC (CT) LTU Vs Micromax Informatics Limited, Kanuru, Vijayawada	SLP (CIVIL) Diary No(s). 45522/2018 Dt 15.3.19	SLP dismissed – High Court Hyderabad in WP 10680/18 dt 26.4.18 specified “....6. By filing an appeal and making a pre-deposit, the petitioner has now paid 50% of the disputed tax. Therefore, the writ petition is allowed and the impugned demand is set aside. The petitioner will have the benefit of interim stay pending appeal before the VAT Appellate Tribunal.....”
	Bajaj Auto Limited Vs UOI	AC 3239/19 dt 27.3.19	In the case of NCCD, it is in the nature of an excise duty. It has to bear the same character as those respective taxes to which the surcharge is appended. NCCD will not cease to be an excise duty, but is the same as an excise duty, even if it is levied on the product. Thus, when NCCD, at the time of collection, takes the character of a duty on the product, whatever may be the rationale behind it, it is also subject to the provisions relating to excise duty, applicable to it in the manner of collection as well as the obligation of the taxpayer to discharge the duty. Once the excise duty is exempted, NCCD, levied as an excise duty cannot partake a different character and, thus, would be entitled to the benefit of the exemption notification. The exemption notification also states that the exemption is from the “whole of the duty of excise or additional duty of excise.”

High Court

1	<p>Oriental Cuisines Pvt Ltd vs Deputy Commissioner of Commercial Taxes</p>	<p>WP No. 57182-57193 /16 Dt 2.4.18 (Karnataka HC)</p>	<p>Indisputably, the certificate issued under Rule 137 was not cancelled during the tax period April 2014 to March 2015. 18. Hence, for the period in question, no reassessment can be made under Section 39[1] of the VAT Act subjecting the petitioner to tax under VAT Scheme. It is not in dispute that the petitioner is filing VAT 100 returns and paying the tax under the VAT Scheme subsequent to cancellation of the composition certificate with effect from 22.07.2015. Hence, on this count alone, the reassessment order impugned herein deserves to be quashed without adverting to the other arguments canvassed.</p>
2	<p>Jindal Agro Oils Vs State of Madhya Pradesh</p>	<p>WP 3236/17 dt 12-7-18 (MP HC (Inore Bench))</p>	<p>23. The object to enact the Validation Act is just to avail the remedy with a view to remove the defect or lacuna of the provisions of the VAT Act so that the Public Exchequer can be secured adequately, because by inserting an explanation in statute, the main provision of the VAT Act has not been defeated but simply the explanation has been inserted to clarify the position retrospectively, so that no tax evasion can be made by any tax payer.....31. As per Validation Act, it is clear that by a competent legislative provision, the substratum of foundation of a judgment has been removed with retrospectively, the said exercise is a valid legislative exercise and it does not suffer from any invalidity.</p>
3	<p>Dinda Ante Vs Commissioner of Commercial Taxes</p>	<p>WP 36026/18 dt 21.11.18 (Kerala HC)</p>	<p>petitioner may apply to the additional sixth respondent Nodal Officer. The petitioner applying, the Nodal Officer will look into the issue and facilitate the petitioner's uploading FORM GST TRAN-1, without reference to the time-frame. Ordered so. 6. I may also observe that if the petitioner applies within two weeks after receiving this judgment, the Nodal Officer will consider it and take steps within a week thereafter. If the uploading of FORM GST TRAN-1 is not possible for reasons not attributable to the petitioner, the authority will also enable it to take credit of the input tax available at the time of its migration</p>
4	<p>H.M. Industrial Pvt Limited Vs Commissioner of CGST and Central Excise</p>	<p>SCA 1160/19 dt 7.2.19 (Gujarat HC (Interim Orders))</p>	<p>even if such amount cannot be recovered from the private company, the directors of the company do not ipso facto become liable to pay such amount and it is only if the director fails to prove that non-recovery cannot be attributed to any gross neglect, misfeasance or breach of duty on his part in relation to the affairs of the company, that the same can be invoked. However, in any case, at this stage, section 83 of the Act does not apply to the directors of the private company. Under the circumstances, the impugned orders of attachment to the extent to same attach the bank accounts of the directors, as set out in the statement at page 8 and 9 of the petition, at serial No. 1, 2, 3, 4, 5, 10 and 11 are concerned, are totally without any authority of law.</p>
5		<p>SCA 1160/19 dt 21.2.19</p>	<p>Admittedly, the petitioner has already reversed input tax credit to the tune of Rs.13,28,00,000/-. In the opinion of this Court, considering the amount paid by reversing input tax credit, the interest of the Revenue is sufficiently secured. Therefore, the provisional attachment of the above referred bank accounts of the petitioner is no longer justified. 12. For the foregoing reasons, the petition succeeds and is, accordingly, allowed. The respondent is directed to forthwith release the provisional attachment</p>

GOs issued U/APVAT Act

1	G.O.Ms.No.2 52	20.3.19	Prescribing persons, whose aggregate turnover in the financial year does not exceed Rs 40 Lakhs and engaged in exclusive supply of goods, exempt from obtaining registration
2	G.O.Ms.No.2 53	20.3.19	prescribing time period for filing GSTR-1 for those registered persons having aggregate turnover up to 1.5 crore rupees in the preceding financial year or the current financial year
3	G.O.Ms.No.2 54	20.3.19	Prescribing option, for eligible registered persons, whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees, to pay tax under composition scheme
4	G.O.Ms.No.2 55	20.3.19	Prescribing composition scheme with 3% rate of tax for persons having annual turnovers up to Rs 50 Lakhs in the preceding year and supplies include services
5	G.O.Ms.No.2 56	20.3.19	Constitution of Consumer Welfare Fund – Formation of Standing Committee under sub rule(4) of rule 97 of APGST Rules

CESTAT

1	Allied Blenders and Distillers Pvt. Ltd Vs CCE and ST	ST/87204/201 7 dt 25.06.18 (CESTAT Mumbai)	it was noticed that the appellant had been receiving services from the directors, but failed to discharge service tax under reverse charge mechanism, on the remuneration paid, in accordance with Notification number 30/2012-ST dated 20.06.2012 and Notification number 45/2012 dated 07.8.2012.....company are paying them remuneration which is nothing but salary. All the necessary deductions on account of Provident Fund, Professional Tax and TDS under Section 192 of the Income Tax Act are made as applicable; also they were issuing Form-16 like it is issued to all other employees. Even in the salary return filed by the appellant company before the Income Tax authorities, the director's names have been included. The company does not pay the director's company are paying them remuneration which is nothing but salary. All the necessary deductions on account of Provident Fund, Professional Tax and TDS under Section 192 of the Income Tax Act are made as applicable; also they were issuing Form-16 like it is issued to all other employees. Even in the salary return filed by the appellant company before the Income Tax authorities, the director's names have been included. The company does not pay the director's No contrary evidence has been brought on record by the Revenue to show that the Directors, who were employee of the appellant received amount which cannot be said as 'salary' but fees paid for being Director of the company. The Income Tax authorities also assessed the remuneration paid to the said directors as salary, a fact cannot be ignored.
2	AKZO Nabal India Limited	ST/61022/201 8 dt 01.11.18 (Chandigarh CESTAT)	Unless until the goods are not marketable, they are not excisable. Therefore, any activity/services availed by the assessee till the product become excisable is entitled for input services credit in terms of Rule 2 (l) of Cenvat Credit Rules, 2004. As the said rule provides that any service directly or indirectly availed in relation to manufacture of final product is an input service. Accordingly, the service availed by the appellant before the stage the paint becomes marketable, I hold that the appellant is entitled to avail cenvat credit on Repair & Maintenance Service of Automatic Dispensing Machines which enables their product marketable consequently excisable.
3	Great India Steel Fabricatros Vs CCE	E 60833, 836/18 dt 14.2.18 (Chandigarh Bench)	Considering the fact that on introduction of Central GST Act, 2017, Section 142 deals the situation which directs the authorities to sanction all the refund claims in cash, therefore, no authority can sanction refund claim to be credited in Cenvat credit account. In that circumstances, I modify the impugned orders to the extent that refund claims are to be allowed in cash, instead of crediting in Cenvat credit account. Accordingly, the appellant is entitled the refund claims in cash.

Advance Rulings given in 2018

1	Bharat Petroleum Corporation Ltd Kerala	KERf 21 /2018 Dt.20.10.2018	activity of the applicant of sending Regasified Liquefied Natural Gas (RLNG), De-Mineralized Water (OM Water), Hydrogen Rich off Gas and Raw water free of cost to M/s. Prodair Air Products Pvt. Ltd. For manufacture of Hydrogen, Nitrogen and Steam manufactured out of its amount to 'job work' as defined under Section 2(68) read with Section 143 of the CGST/KSGST Acts.
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Advance Rulings given in 2019

1	Xiaomi Technology India Pvt Ltd (Karnataka)	No.1 dt 22.1.19	Whether the "Power Bank", traded by the Applicant, is classifiable under Heading 8504 40 90 as 'Static Converter – Others'? – The "Power Bank" traded by the Applicant is classifiable under Heading 8507 as Accumulator and not Static Converter.
2	Akshay Patra Foundation (Rajasthan)	RAJ/AAR/2018-19/28 dated 09.01.2019	<p>A. Preparation and serving of food to children of government schools under Mid-day meal Program of Government and serving of food under Government sponsored Anganwadi meals program is covered under the scope of 'supply' as per section 7 of CGST / RGST Act, 2017.</p> <p>B. The transfer of goods capital equipments, exclusively used for Mid-Day Meal (MDM) program and Anganwadi meals program sponsored by Government, between different kitchens of applicant which are 'distinct persons' as per GST law is covered under the scope of 'supply' as per section 7 of CGST/ RGST Act, 2017.</p> <p>C. The sale of scrap items (as mentioned in statement of facts by the applicant) which was generated during Mid-Day Meal program is an activity of sale and thus covered under the scope of 'supply' as per section 7 of CGST/ RGST Act, 2017.</p>
3	KM Trans Logistics Pvt Limited (Rajasthan)	RAJ/AAR/2018-19/29 dated 09.01.2019	<p>a. In the instant case, the applicant is providing services from his registered place of business i.e. Jaipur in the state of Rajasthan. Therefore place of business for the purpose of registration is Jaipur.</p> <p>b. The registration under GST regime is applicable on place of supply of goods or services or both. Since in the instant case, as per the facts submitted by the applicant, the place of supply is from the state of Rajasthan, thus applicant is required to take registration at Jaipur, Rajasthan only.</p> <p>c. The vacant land taken on lease by the applicant for parking of vehicles and drivers rest is outside the State of Rajasthan. The authority for advance ruling is created under SGST/UTGST Act and thus ruling are applicable within particular state only, it is for this reason that question relating to registration of vacant lands taken on lease by the applicant is out of purview of the authority and hence no ruling is given on this aspect.</p>
4	IMF Cognitive Technology Pvt Ltd (Rajasthan)	RAJ/AAR/2018-19/30 dated 09.01.2019	Input tax credit of Central Tax paid in Haryana is not available to the applicant who is registered in state of Rajasthan.
5	Kalish Chandra (Rajasthan)	RAJ/AAR/2018-19/31 dated 31.01.2019	The activity of supply, design, installation, commissioning and testing of reverse osmosis plant and O&M work by the applicant is a Works Contract of Composite Supply. This composite supply is a mixed of goods and services and predominant supply is supply of services. Since this supply is proposed to be undertaken for a Government Department, hence the rate of tax applicable on given service (as it is a works contract service) shall fall under Entry 3 (iii) with HSN Code 99544 and it should be IGST@12%(CGST@6% & SGST@6%)

6	Shyam Singh Champawat (Rajasthan)	RAJ/AAR/2018-19/33 dated 31.01.2019	The questions sought by the applicant are related to activity undertaken in past-period thus not eligible for advance ruling as per Section 95(a) of CGST/SGST Act, 2017 and hence no ruling is given
7	GGL Hotel Resort Co Ltd West Bengal	30/WBAAR/2018-19 dated 08.01.19	Input Tax Credit is not available to the Applicant for lease rent paid during pre-operative period for the leasehold land on which the resort is being constructed on his own account to be used for furtherance of business, when the same is being capitalised and treated as capital expenditure.
8	US Polytech West Bengal	31/WBAAR/2018-19 dated 08.01.19	'PP Non-woven Bags', specifically made from non woven Polypropylene fabric are plastic goods to be classified under Sub Heading 3923 29 and taxed at 18 % rate under Serial No. 108 of Schedule III of Notification no. 01/2017-C.T (Rate) dated 28-06-2017 under the CGST Act, 2017 & Notification No. 1125-FT dated 28/06/2017 under the WBGST Act, 2017.
9	WEBFIL Ltd West Bengal	32/WBAAR/2018-19 dated 08.01.19	The Applicant, if established by government notification, is liable to deduct tax at source under section 51(1) read with Notification No. 1344-FT dated 13/09/2018, being a company controlled by the Central and the State Governments.
10	ITD Cementation India Ltd West Bengal	33/WBAAR/2018-19 dated 08.01.19	Amendments to Serial No. 3(vi) of Notification No. 11/2017-CT (Rate) dated 28/06/2017, brought about by Notification No. 24/2017-CT (Rate) dated 21/09/2017 and 31/2017 - CT (Rate) dated 13/10/2017, are not applicable to the Applicant's supply of works contract service for construction of the Multi-modal IWT Terminal at Haldia. It will attract GST at 18% rate under Serial No. 3(xii) of 11/2017-CT (Rate) dated 28/06/2017.
11	Dinman Polypacks Pvt Ltd West Bengal	34/WBAAR/2018-19 dated 28.01.19	Poly Propylene Leno Bags" are to be classified as plastic bags under HSN 3923 and would attract 18% GST.
12	Abishek Tirewal (HUF) carrying on business under trade name Avantika Industries	35/WBAAR/2018-19 dated 28.01.19 West Bengal	Springs of Iron and Steel for Railways are classifiable under HSN Code no. 7320 (taxable @18%) under Serial No. 234 of Schedule III of Notification No. 1/2017- CT (Rate) dated 28.06.2017.
13	GGL Hotel Resort Co Ltd West Bengal	30/WBAAR/2018-19 dated 08.01.19	Input Tax Credit is not available to the Applicant for lease rent paid during pre-operative period for the leasehold land on which the resort is being constructed on his own account to be used for furtherance of business, when the same is being capitalised and treated as capital expenditure.
14	US Polytech West Bengal	31/WBAAR/2018-19 dated 08.01.19	'PP Non-woven Bags', specifically made from non woven Polypropylene fabric are plastic goods to be classified under Sub Heading 3923 29 and taxed at 18 % rate under Serial No. 108 of Schedule III of Notification no. 01/2017-C.T (Rate) dated 28-06-2017 under the CGST Act, 2017 & Notification No. 1125-FT dated 28/06/2017 under the WBGST Act, 2017.
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17	Dinman Polypacks Pvt Ltd West Bengal	34/WBAAR/2018-19 dated 28.01.19	Poly Propylene Leno Bags" are to be classified as plastic bags under HSN 3923 and would attract 18% GST.
18	Abishek Tirewal (HUF) carrying on business under trade name Avantika Industries	35/WBAAR/2018-19 dated 28.01.19 West Bengal	Springs of Iron and Steel for Railways are classifiable under HSN Code no. 7320 (taxable @18%) under Serial No. 234 of Schedule III of Notification No. 1/2017- CT (Rate) dated 28.06.2017.
19	Vedika Exports Tea Pvt Ltd	36/WBAAR/2018-19 dated 28.01.19 West Bengal	The Applicant makes a composite supply to Hindustan Unilever Ltd, where the service of manufacturing tea bags from the physical inputs owned by the latter is the principal supply. It is classifiable under SAC 9988 and taxable at 5% rate under Sl No. 26(f) of Notification No. 11/2017 - CT (Rate) dated 28/06/2017, as amended from time to time. Applicability of this Ruling with respect to other recipients is subject to the specific nature of the contracts with them.
20	NIS Management Ltd	37/WBAAR/2018-19 dated 28.01.19 West Bengal	Sweeping Service that the Applicant supplies to the Housing Directorate of the Government of West Bengal, cannot be classified as an activity in relation to any function entrusted to a Panchayat under Article 243G of the Constitution or in relation to any function entrusted to a Municipality under Article 243W of the Constitution. The exemption under Sl No. 3 or 3A, as the case may be, of Notification No 12/2017-CT (Rate) dated 28.06.2017 and WB Govt Gazette Notification-1136-FT dated 28.06.2017 is not, therefore, applicable to such supplies.
21	Exserviceman Resettlement Society	38/WBAAR/2018-19 dated 28.01.19 West Bengal	Benefit of exemption from the payment of GST is not available to the Applicant under Notification No 12/2017-CT(Rate) dated 28.06.2017 and WB Govt Gazette Notification-1136- FT dated 28.06.2017, as amended, for the supply of Security Services and the bundle of service that he describes as „Scavenging Services
22	Storm Communications Pvt Ltd	39/WBAAR/2018-19 dated 28.01.19 West Bengal	The Applicant is not registered under Section 25(1) of the CGST Act in Tamil Nadu. The SGST and CGST paid on intra-state inward supply in Tamil Nadu are not, therefore, „input tax" to the Applicant. The GST Act does not contain any concept of „input tax" in relation to an unregistered person. No credit of it is, therefore, admissible under the GST Act. So, to answer in the applicant's language: a. A person, registered in WB cannot claim ITC for CGST & SGST of other states. b. He cannot adjust the ITC of one state's CGST for payment of another state's CGST c. He cannot adjust the ITC of Tamil Nadu GST for payment of IGST, whereas he is not registered in Tamil Nadu.

23	Aravali Polyart Pvt. Ltd Rajasthan	Raj/AAR/2018-19/34 dt 15.2.19	Activity undertaken by the application is classifiable under heading 9973 (Leasing or rental services, with or without operator), as mentioned in the annexure at Serial No. 257 (Licensing services for the right to use minerals including its expolaration and evaluation) sub heading 9973377 of notification number 11/2017-CT (Rate) dated 28.06.2017. The application is liable to discharge tax liability under reverse charge mechanism vide Notification No.13/2017-CT (Rate) dated 28.06.2017 (as amended from time to time) of CGST Act, 2017. The activity undertaking by the applicant attracts 18% GST (9% CGST + 9% SGST)
24	M/ s Shambhu Traders Private Limited Rajasthan	Raj/AAR/2018-19/35 dt 15.2.19	<ol style="list-style-type: none"> 1. The used lead acid batteries qualify to be second hand goods. Accordingly, the applicant dealer is entitled to operate under the Margin Scheme in respect of the used lead acid batteries. 2. The query raised by the applicant is not specified in Section 97(2) of CGST Act/ RGST act, 2017, therefore, no advance ruling is given. 3. The Rule 32(5) of the CGST Rules, 2017 which provides for Margin Scheme in the case of intra-state supplies shall so be applicable in the inter-state supplies of used lead acid batteries while operating under the Margin Scheme.
25	Tewari Warehousing Co Pvt Ltd West Bengal	40/WBAAR/2018-19 dated 18/02/2019	The warehouse being constructed is immovable property. The input tax credit is, therefore, not admissible on the inward supplies for construction of the said warehouse, as the credit of such tax is blocked under section 17(5)(d) of the GST Act. This Ruling is valid subject to the provisions under Section 103 until and unless declared void under Section 104(1) of the GST Act.
26	Piyush Polytex Industries Pvt Ltd	41/WBAAR/2018-19 dated 26.02.2019	<ol style="list-style-type: none"> (i) Bags/Sacks (both with & without Handle) made of Laminated P.P. Nonwoven Fabric is classifiable under Sub-Heading 39232990, (ii) Bags/Sacks (both with & without Handle) made of B.O.P.P. Pasted P.P. Nonwoven Fabric is classifiable under Sub-Heading 39232990, and (iii) Bags/Sacks (both with & without Handle) made of Woven Fabric Pasted with Nonwoven Fabric have to be classified as per the General Rules for the Interpretation of the First Schedule of the Customs Tariff . <p>This Ruling is valid subject to the provisions under Section 103 until and unless declared void under Section 104(1) of the GST Act.</p>
27	Sari Educational Centre, West Bengal	42/WBAAR/2018-19 dated 26.02.2019	The Applicant is offering several individual services in two different combinations to the recipients, depending upon their need for lodging facility. None of the combinations of services being offered is a composite supply, as defined under section 2(30) of the GST Act. They are mixed supplies within the meaning of section 2(74) and taxable in accordance with section 8(b) of the GST Act. Being mixed supply, value of the entire combination of services offered is taxable at the applicable rate. This Ruling is valid subject to the provisions under Section 103(2) until and unless declared void under Section 104(1) of the GST Act.
28	Prabhat Gudakhu Factory	06/ODISHA-AAR/2018-19 dt 05.02.19	'Gudakhu' manufactured by the Applicant, be classified under GST Tariff Heading '2403 99 90'.

29	Indian Institute of Science Education and Research	07/ODISHA-AAR/2018-19 dt 13.02.19	<ol style="list-style-type: none"> 1. Notification No.51/1996-Customs, dated 23.7.1996 read with Notification No.43/2017-Customs dt 30.6.17 and Minutes of the 14th GST Council Decision Dt 18/19 May 2017 is applicable to the applicant for import of specified equipment as listed under column (3) of aforesaid notifications and said notifications are not applicable to the OEM Suppliers of imported equipment. 2. The scope of issuing ruling U/s 98 of OGST/CGST Act is limited to the extent of prescribed in sub-section (2) of Section 97 of the OGST / CGST Act..... 3. Concessional Rate of Tax GST/CGST at 5% vide notification No.45 CGST (Rate) dt 14.11.2017and Notification 47-IGST(Rate) dt 14.11.2017is applicable to goods mentioned in para 6.3.0.as above whether imported or indigenous.
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Appeal Orders against Advance Ruling given under GST Act in other States

1	Taraltec Solutions Pvt. Ltd. (Maharashtra)	MAH/AAAR/S S- RJ/16/2018-19 Dt. 04.02.2019	Classification under the sub-heading 8413 91 as “Hand Pumps and parts thereof” as contended by the Appellant. We hold that the same is classifiable, in line with the contention made by the Jurisdictional Officer, under the heading 8421 21 90 having description as ‘filtering or purifying machinery and apparatus for liquids’ – we do not see any reason to interfere with the Ruling given by AAR, Maharashtra.
2	Jotun India Pvt. Ltd. (Maharashtra)	MAH/AAAR/S S- RJ/17/2018-19 Dt. 05.02.2019	The Appellate Authority for Advance Ruling upheld the ruling given by the Advance Ruling Authority by observing that marine paints manufacture by the appellant will not be covered under Sl. No. 252 of Schedule I of the Notification No. 1/2017-C.T.(Rate) dated 28.06.2017as the same cannot be considered as part of the ship as contended by them.

Additional Commissioner’s Orders

	M.G Metallic Springs (P) Ltd	CCT’ Ref.No. LII(2)/30/16 dt 15-03-19 CTD ORDER NO. ACO 673	Before parting with this issue, I have also examined the decisions relied upon by the dealer in the case of Ambika Steels Limited Vs State of AP and Another 24 VST 357 wherein the Hon’ble Supreme Court held that where the States which have received the goods by way of inter-State transfers from the other States declined to give the declarations in Form ‘F’ the assessing authority is to complete re-assessment proceedings on its own merits, after examining the transactions between the parties. Moreover, as seen from the judgment, it is not clear as to which year these transactions are related (SC judgment applies to all the transaction either pending or to be revised or reassessed)
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AJC (ADC Appeal Orders) on APGST

	Siva Construction s	Order No. 3979 dt 26.2.19	IA’s orders, though it is not intentional, but arised due to misconceived instructions through e-waybill implementation orders. As such, any orders basing on such directions; cannot be upheld as legitimate. Hence, the tax levied basing on such finding is annulled in total & the appellant contentions are found sustainable with reference to legality for the non compulsory e-waybill generation relating to interstate movement of goods, without commenting on the genuinity of e-waybill implementation orders
	A S Jute Products Private Limited	Order No. 4020 dt 8.3.19	the basic & important aberration observed in the IA’s orders, though it is not intentional, but arised due to misconceived instructions through e-waybill implementation orders. As such, any orders basing on such directions, cannot be upheld as legitimate. On a whole, since the levy & collection of tax has annulled treating to be against the provisions of Act, this authority obviously inclined to annul the penalty portion as well. Hence, the penalty levied basing on such finding is annulled

AJC (ADC Appeal Orders) on APVAT

	Gayathri Enterprises	KKD/27/2018-19 dt 2.3.19 (ADC 4005)	All these facts, unequivocally culminating to a deduction that the appellant transactions are not any kind of sale of goods and apparently falls under works contract, which is to be taxable @ 5% under Section 4(7) (d), since the appellant has opted for composition. Hence, the assessment on the levy of tax is set aside.
	Wipro Enterprises Pvt. Ltd	VJA-II/60/2018-19 dt 25.3.19 (ADC 4053)	it is identified that ITC shall nevertheless be eligible if otherwise found to be in order & supported by valid purchase invoices and being declared in account books, while finalizing the turnovers/ tax liability even if not claimed in returns/revised returns. It is also pertinent here to observe that since the consequent sales of such purchase have been suffered tax, as these purchase were duly accounted for in the books of accounts, it is not justifiable and also not legitimate to deny the ITC on such purchases if substantiated by other essential evidence, such as original purchase invoices, and purchase account ledger.

DC Orders (Presently Joint Commissioner of State Taxes)

1	Sri Anjaneya Traders, Moillacheruvu Village, (DC2275)	Rc.No. A1/283686691 37/2018 (2010-11 CST) Dt.21.2.19	turnover of Rs. 31,71,589-00 was supported by Form-F bearing No. 235639 covering transactions effected more than one calendar month which is contrary to rule 12(5) of CST (R&T) Rules.(against the spirit of CCT's Ref. No.IST/D1/ OUT/ 31/2012 dt: 10 -05-12.)
2	Sudarshan Fertilizers, Gudiwada	R.P.No /26/2018-2019 Dt.22.2.19 (DC2278)	the dealers at any point of time either to the Assessing authority or before the undersigned has failed to produce the documentary evidence to prove that the discounts allowed by the sellers have not altered the Input tax credit – (against spirit of Advance Ruling in the case of Dhanuka Pesticides Ltd in CCT's Ref.No: PMT/P&L/A.R.Com /461 /2005 Dt 28-03-06 – Credit note for discount should not disturb VAT – Presumption against advance ruling is bad in law)
3	Viva Granites, Chimakurthy	Rv.No.78/2018 -19/A6, TIN: 37290145717(4/10 to 3/15) (VAT) dt 15-03-19. JC Order No:2309	dealer has requested to exclude 2010-11 & 2011-12 from the revision proposal on the ground that assessment orders for the years 2010-11 &2011-12 are barred by limitation of time under Section 32(3) of APVAT Act 2005. M/s. Viva Granites are hereby informed that the total turnovers assessed by the assessing authority are not enhanced, only incorrect calculation of input tax restriction is proposed to be rectified. Hence dealers' request is hereby rejected (Revision powers are not to be exercised after limitation – DC orders are bad in law)

Commissioner's Circular for VAT Period Transactions

1	Visiting Dealers Premises	CCTs Ref No. CCW/CS(2)/ 309/2017 dt 13.12.2017	As under GST regime it is not desirable to inspect business premises of the dealers for verification of pre-GST transactions, the procedure of generation of ADM-IB through VAT[S by authorizing officer and generation of form 304 by the authorized officer for inspection of the premises is dispensed with. Henceforth, authorization shall be Issued only for finalization of assessment by generating form ADM-IC through VATIS.
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