

Tribunal

1. West Godavari Co-Operative Sugars TA 458/09 dt 25.1.17 The successful purchaser in the present case is from outside the State of A.P. who participated in the auction with an intention to transport molasses to outside the State of A.P. The supporting documents produced i.e., the bills, way bills and C forms clearly shows that the sale effected by the appellants are inter-state sales.
2. Hirawat Fashion TA 481/11 dt 25.1.17 - artificial jewellery sold by the appellants clearly falls under Entry 146 of First Schedule liable to be taxed @ 1% and the revisional authority has erroneously levied the tax @ 12% treating them as unclassified goods
3. Balaji Spun Pipes - TA 408/08 dt 17.2.17 Though there is a delay of more than three months in the service of revision order, we are not going into the issue because the impugned order is found to be bad in law for the other reasons hereinabove mentioned
4. K.A.R. Cotton Traders TA 200/07 dt 22.2.17 - Levy of tax by making a vague allegation that the appellant purchased cotton kappas without any material on record would be bad in law. There is no discharge of burden by the DC.
5. Costal Communications TA 85/08 17.7.17 - recharge coupons and sim cards only enable the users to access the service providers and as such they are only a means of accessing of service provided and not goods separately sold and hence leviable to turnover tax under Section-5A of the Act on the turnover relating to the second sale of the recharge coupons and sim cards. Therefore, we hold that levying of turnover tax is not leviable on the second sales of sim cards and recharge coupons.

Gujarat HC

Titan Industries O/TAXAP/46/2017 dt 3.2.17 (101 VST 1) - The word "Article or Jewellery" used in Entry No.13(ii) of Schedule II of the Act is required to be given the widest meaning and is not required to be read in a narrow or restricted sense and the fullest meaning is required to be given to the words used in the Entry in the taxing statute. In the case of The Elel Hotel and Investments Ltd. and Anr (Supra) the Hon'ble Supreme Court has observed that the cardinal rule of interpretation is that the entries in the legislative lists are not to be read in a narrow or restricted sense and that each general word should be held to extend to all ancillary or subsidiary matters which can fairly and reasonably be said to be comprehended in it. It is further observed that the widest possible construction, according to the ordinary meaning of the words in the entry, must be put upon them

Central Board of Direct Taxes

Circular 23/17 dt 19.7.17- Modification of Circular No.1 of 2014 in view of substitution of Service Tax by Goods and Services Tax - 4. In the light of the fact that even under the new GST regime, the rationale of excluding the tax component from the purview of TDS remains valid, the Board hereby clarifies that wherever in terms of the agreement or contract between the payer and the payee, the component of GST on services' comprised in the amount payable to a resident is indicated separately, tax shall be deducted at source under Chapter XVIIJ-B of the Act on the amount paid or payable without including such (GST on services' component. GST for these purposes shall include Integrated Goods and Services Tax, Central Goods and Services Tax, State Goods and Services Tax and Union Territory Goods and Services Tax