

**Supreme Court**

Kathyayini Hotels 135 STC 77 - Even a best judgment assessment must be reasonably made and not on surmises

**Advance Ruling**

Shuchi Beverages-A.R.Com/376/2016 dt 24.5.17 (AO124/16)-Movement of goods outside AP- price ex factory – specified as sales liable for VAT – Appeal filed before APVAT AT VSKP – Arguable case exists

**Orissa HC**

D. K. Construction - STREV Nos.101 /11 and batch dt 1.3.17 - 100 VST 24 - Contract for supply of ballast and grit at both sides of Railway track – Labour charges to be deducted

**Bombay HC**

Axis Bank – WP 1796 OF 2015 dt 7.3.17 100 VST 48 - Recovery of tax-Priority of debts- Company in liquidation –Bank bringing property mortgaged to it to sale- Bank’s dues have priority over statutory dues - Maharashtra Value Added Tax , 2002 (9 of 2005), ss. 33(1), 37, 38 – Securitization and Reconstruction of Financial Assets and Enforcement of security Interest Act (54 of 2002), ss. 13, 26E, 35-Companies Act (1 of 1956), ss. 529, 529A, 530

**Chhattisgarh HC**

Kasturchand Bafna 100 VST 251 Breakup of landed cost per tone including freight by road on pre-paid door delivery basis – Freight charges included in “sale price” by express agreement between parties –Includible in taxable turnover –Reassessment –Question whether freight charges includible in turnover not considered in original assessment – Reopening of assessment valid

**Allahabad HC**

Silawar Brick Field 100 VST 394 Settlement scheme fixing trade tax payable on composition basis – Once agreement entered into, binding on both dealer and Department – Dealer not entitled to seek waiver of payment on any ground