

**Supreme Court**

1	Addl Commissioner of Commercial Taxes Vs Lohiya Agencies	AC 186-189/19 dt 8.1.19	Notification No.S.O.36.No.F.12 (59)/FD/Tax/2014-14 dt 14 <sup>th</sup> July, 2014, the RVAT was amended to include, in Schedule V, a separate Entry under item No.19(viii) 'gypsum board and other false ceiling material. Thus, the legislature by a conscious decision in 2014 sought to create a separate Entry for gypsum board, which was not the case in respect of the assessment years in question. This, in our view belies the endeavor to include gypsum board in the residuary Entry, before such specific inclusion as then there would have been no need for such an Entry. The obvious attempt is to exclude it from 'gypsum in all its forms in Schedule IV of RVAT and create a separate Entry in Schedule V, whereafter it would naturally be governed by the tax rate applicable to the Entry in question.
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**High Court**

1	Sri Lakshmi Construction Vs. ADC PG Division	WP 30903/16 dt 29.8.18 (Hyderabad HC)	Retrospective amendment raising compounded fee from four percent to Five Percent – no challenge in writ petition to retrospective amendment – dealer cannot claim to be governed by lower rate for entire duration of contract – tax leviable on amount received or receivable – assessment remanded to assessing authority
2	Filco Trade Center Vs Union of India	SCA 18433/17 dt 5.9.18 (Gujarat HC)	The benefit of credit of eligible duties on the purchase made by the first stage dealer as per the ten existing CENVAT credit rules was a vested right. The clause (iv) of sub-section (3) of section 140 is unconstitutional and struck down.
3	Teesta Distributors Vs UOI	WP 18424/17 dt 10.10.18 (Calcutta HC)	Lottery ticket can be held to be goods if at all only because it evidences the transfer of a right. – actionable claims – which do not attract the CGST Act, 2017
4	Harisiddh Shipping Agency Vs UOI	WP 10198/18 dt 22.11.18 (Bombay HC)	Firstly, the action of the department in placing the name of the petitioner in the 'Alert' was on account of unpaid of unpaid late fine charges which are the subject matter of the show cause notices. Secondly, the consequences on account of the name of agency being placed in the 'Alert' list would be that all future clearances of such agency would not be made unless the amount demanded by the department is paid up. In other words, in present case, unless and until the petitioner pays up the entire amount of Rs.89 lacs, future clearances of the Bills of Entry filed by the petitioner would not be permitted. In our opinion, this would be wholly impressible.
5	Commissioner of VAT Vs OTIS Elevator Company (India) Ltd	ST.Appl 1/18 & CM Appl. 48717-20/18 dt. 26.11.18 (Delhi HC)	The placement of an order by the agent for procurement of the lifts in this case was merely an offer. It is only upon its acceptance and further steps taken by the supplier that an offer crystallizes into a binding promise or contract. That took place in Mumbai. It is now too far well settled that the incidence of Central Sales Tax or even sale of goods, occurs where the goods are appropriated to the contract. In this case, the place where the appropriation took place, is undoubtedly Mumbai.
6	Vasu Clothing Private Limited Vs Union of India	WP 17999/18 dt 17.12.2018 (MP HC – Indore Bench)	1) Indian manufacture / producer of goods is not entitled for exemption under Central Goods and Services Tax Act, 2017 from payment of tax (GST). 2) The Exemption Notifications dated 23/05/2013, issued in respect of payment of exemption of taxes during Pre GST regime are no longer in existence on account of enactment of Goods and Services Tax Act, 2017. 3) The Courts does not have the power to legislate, they can only do interpretation of a statute.

**National Anti-Profitteering Authority**

1	Shri Pawan Sharma V Sharma Trading Co	Case No. 06/18 dt 3-7-18	benefit of reduction in the rate of tax by commensurate reduction in the price of the product – acted conscious disregard of the obligation cast on him by issuing incorrect invoices deliberately enhancing base price – denied benefit of reduction in the rate of tax to his customers.
2	Sukhbir Rohilla Vs Pyramid Indratech	Case No.07/2018 dt 18-9-18	Denied benefit of input tax credit to buyers of flats in contravention of S 171(1) of CGST and realized more price and he is liable for imposition of penalty.
3	Kerala State Screening Committee on Anti Profitteering & Director General Anti-Profitteering	Case No.1/19 dt 2.1.19	First of all it is observed that the rate of tax was 15.63% in the pre-be seen from the tabulation shown in Table-B above. Secondly from GST era which was increased to 290/0 in the post-GST era, as could the invoices referred above, it is evident that before discount base prices of all the products had remained the same. These facts have also not been disputed by the representative of the Applicant NO.1. Hence the provisions of Section 171 of the CGST Act 2017 are not attracted.
4	Shri Surya Prakash Loonker & Director General Anti-Profitteering Vs Excel Rasayan Pvt. Ltd	Case No.2/19 dt 16.1.19	clear from the facts of the present case that the Respondent was fully aware of the Notification No.41/2017-Central Tax (Rate) dated 14.11.2017 whereby the rate of GST was reduced from 28% to 18% and he was also fully aware of Section 171 of the CGST Act 2017, whereby he was bound to pass on the benefit of reduction in the rate of tax by commensurate reduction in the prices of the products in question, therefore he is liable for penalty. The Respondent has deliberately defied the law on the pretext that he had not increased the prices of his products when the rate of tax was increased to 28% and increased the base prices to maintain the same old selling price prior to reduction of rate of tax from 28% to 18%, by issuing wrong invoices to his recipients. Accordingly, he has committed an offence under section 122 (1) (i) of the above Act and hence, he is liable for imposition of penalty

**APVAT Appellate Tribunal**

1	Sri Rama Raw and Par Boiled Rice Mill Vrs State of AP	TA 116/17 dt 13.12.18	benefit available under the law cannot be denied on technical ground. Even on belated production of statutory forms, if sufficient cause is shown for non-production of such forms within time, the authority can take them into consideration and extend the benefit of reduction of tax.
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**CESTAT**

1	Vasantham Outdoor Advertising Pvt. Ltd. Vrs CCE Madurai	ST/21/2011 (Final Order No. 42261/ 18) dt 13.11.18 (Chennai Bench)	category of “Advertising Agency Service”. Appellants were engaged in renting of hoardings. Pursuant to audit, appeared to the department that appellants have received some amounts towards renting of hoardings....hold that activities of the appellant cannot be brought within the fold of “Advertising Agency Services” for the purpose of Section 65 (3) ibid. This being so, the impugned order to the contrary cannot be sustained and is therefore set aside. Appeal is allowed with consequential benefits, if any, as per law.
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**GOs issued U/APVAT Act**

1	G.O.Ms No. 20	18.1.19	Amendment to G.O.Ms.No.497, Revenue (CT-II) Dept. Dt.28-09-2018
2	G.O.Ms No. 21	18.1.19	Section 9 (1) of the Act-Notifying the State Tax Rates for goods – Amendment
3	G.O.Ms No. 22	18.1.19	Exemption of goods notified under Section 11(1) of the Act – Amendment
4	G.O.Ms No. 23	18.1.19	exempting intra-state supply of gold by Nominated Agency under the scheme for "Export Against Supply by Nominated Agency"

5	G.O.Ms No. 24	18.1.19	Section 9 (1) of the Act-Notifying the State Tax Rates for Services – Amendment
6	G.O.Ms No. 25	18.1.19	exemptions on supply of services under SGST Act [Section 11(1)]-Amendment
7	G.O.Ms No. 26	18.1.19	Section 9(3) of the Act-Notifying the services which attract tax on reverse charge basis
8	G.O.Ms No. 27	18.1.19	Section 9 (1) of the Act-Notifying the State Tax Rates for Services – Amendment

**Advance Ruling given under GST Act**

1	Nutan Warehousing Company Limited Maharashtra	Maha ARA 30/2017-18 B-38 dt 23.5.18	The company is in the activity of providing services in the nature of warehousing, wherein they allow to store the material or goods of his client on specific compensation allowed under Bombay Warehousing Act, for which state license is provided to them to carry on the said activities – Whether exemption provided in serial no.54 of Notification No. 2/2017 Central Tax (Rate) is applicable to the activity carried by the Company? – Answered in the negative.
2	Gopal Gireesh, Veena Chemicals,	CT -4863-2018 C3 dt 29.05.18 Kerala	implants for joint replacements falling under <b>HSN Code 90213100</b> are covered under Serial No. E(9)of List 3 of Entry 257 of Schedule I of Notification No.0112017-Central Tax (Rate) dated 28.06.2017 attracting GST at the rate of 5%.
3	Bajaj Finance Limited	GST – ARA – 21/2018-19-B-84 Mumbai dated 6.8.18	Recovery of bounce charges is made in view of toleration of the act of the client by applicant and therefore construes as ‘supply’ as per Sr. No. 5(e) of Sch. II of the CGST Act and therefore taxable under the GST Act. .
4	The Cochin Plantations Ltd	Ker/11/2018 dt 20.10.2018	The quit rent / lease rent paid to Kerala Government on the land used for agricultural purpose ie, Coffee Plantation be classified under HSN 9986 and eligible for exemption under GST.
5	KIMS Health Care Management Limited Kerala	Ker/17/2018 dt 20.10.2018	The supply of medicines, consumables and implants used in the course of providing health care services to in-patients for diagnosis or treatment are naturally bundled and are provided in conjunction with each other, would be considered as "Composite Supply" and eligible for exemption under the category 'health care services'
6	Skipper Ltd West Bengal	22/WBAAR/2018-19 dated 26/11/2018	consideration paid for transportation and in-transit insurance. GST is to be paid on the entire value of the works contract, including the supply of materials, transportation, in- transit insurance, erection, commissioning etc. The exemption under serial no. 18 of Notification No. 12/2017-Central Tax (Rate) dated 28/06/2017 is, therefore, not applicable in the present context.
7	Nforce Infrastructure India Pvt Limited	KAR ADRG 30/2018 dt 28 <sup>th</sup> November, 2018 (Karnataka)	The applicant is liable to pay GST on the value of building constructed and handed over to the land owner in terms of the Joint Development agreement. The value on which the applicant is liable to pay GST is to be determined in terms of para 2 of Notification No.11/2017 – Central Tax (Rate) dated 28.06.2017. The applicant is liable to pay service tax/GST proportionate to the services provided before / after 30.06.2017 respectively.

**Appeal Orders against Advance Ruling given under GST Act in other States**

1	OPTA Cabs Private Limited Karnataka	KAR/AAAR/Appeal-04/2018 dated 04-12-2018	the services of transportation of passengers supplied through the Appellant's electronic platform and digital network would be liable to tax at the hands of the Appellant..... uphold the order NO.KAR ADRG 14/2018 dated 27/07/2018 passed by the Advance Ruling Authority and appeal filed by the appellant <i>M/s.</i> OPTA Cabs Private Limited, stands dismissed

2	Shrimad Rajchandra Adhyatmik Satsang Sadhana Kendra (Maharashtra)	MAH/AAAR/S S- RJ/14/2018-19 dated 24.12.2018	The Appellate Authority for Advance Ruling upheld the ruling given by the Advance Ruling Authority by observing that the activities carried out by them would fall under the definition of business as defined under the Section 2(17) of the CGST Act, 201, and accordingly, they are liable for registration under the provisions of the CGST Act, 2017 and the MGST Act, 2017. The Appellate Authority further observed that the sale of spiritual products which are incidental and ancillary to main charitable object of the appellant can be said to be business as defined under Section 2(17) of the CGST Act, 2017.
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**AJC (ADC Appeal Orders) on GST**

1	Coromandel International Limited.	AJC Orders No. 3829 dt 02.01.19	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. Hence, the tax levied basing on such finding is <b>annulled</b> 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, but purely abiding by the High Court interpretation & contemplations
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**AJC (ADC Appeal Orders) on APVAT**

	Siddartha Tiles & Sanitary Pvt. Ltd.,	A.O. – ADC 3835 Appeal No. VJA -I/30/ 2018-19 dt 8.1.19	appellant point of objection on this particular aspect is to be taken in to consideration and to be beholded in their favour and whatever conclusion regarding merits in the levy, is found not necessary on such time barred orders.
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