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Where there were fundamental defects in procedure adopted by revenue while passing order of cancelling assessee's registration, therefore assessee was directed to treat impugned order to be show cause notice and file reply thereto and subject to such compliance revenue might fix a proper date for hearing and pass a reasoned and speaking order-Allahabad HC

Where assessee wished to appeal before Appellate Tribunal but it was not yet constituted, subject to deposit of 20 per cent of disputed tax in addition to earlier deposit of 10 per cent of disputed tax amount before assessing authority, balance amount would remain stayed till decision of instant writ petition; by imposing a demand of 50 per cent, assessee would be penalized for no fault of theirs-Allahabad HC

Services by way of providing hostel accommodation supplied by applicant are not eligible for exemption under Entry 12 of Exemption Notification No. 12/2017-Central Tax (Rate), dated 28-6-2017-Tamil Nadu AAR



Where respondent authority passed an ex parte order without granting an opportunity of personal hearing to assessee, since assessee had not waived its right of a personal hearing, impugned order was to be set aside and matter was to be remanded for passing a fresh order-Bombay HC

West Bengal government keeps e-way bill order in abeyance, intrastate limit back to Rs 1 lakh

The CGST's preventive department, Rajkot, arrested a brass and copper scrap trader in Jamnagar for alleged tax evasion of Rs 67.72 crore.

Bail couldn't be granted to assessee who was tampering with evidence and influencing witnesses: Kerala HC

Where appeal of assessee was rejected by Appellate Authority on ground of delay, since petitioner could very well avail Amnesty Scheme even after rejection of appeal on aspect of delay, thus petitioner was to be directed to avail Amnesty scheme in terms of Notification No.53/2023-Central Tax dated 2-11-2023 and respondent authority was to be directed to consider same in accordance with law-Madras HC

Bombay HC remanded matter for re-adjudication since request of assessee for adjournment of 30 days wasn't addressed

1. High Court Of Calcutta in the case of Diamond Beverages (P.) Ltd.Vs Assistant Commissioner of CGST & CX[M.A.T. NO. 1948 OF 2023,I.A. NO. CAN 1 OF 2023 Dated 15.12.2023]

Appellant/assessee was issued a show cause notice alleging that appellants had availed/utilised input tax credit arising out of debit notes by suppliers, who had not filed GSTR-3B returns and whose registration was canceled retrospectively.

Appellants, within time permitted, submitted their reply placing necessary information. Thereafter, authority issued a pre-show cause notice in Part A of Form GST DRC-01A and appellants had submitted their reply to pre-show cause notice on 11-4-2023.

Appellants sought for an opportunity of personal hearing. However, authority issued a show cause notice under section 73(1).

On perusal, it appeared that submissions made by appellants in their reply to pre-show cause notice appeared to have been considered.

However, on a closer scrutiny of show cause notice issued under

section 73(1), it was seen that except extracting reply given by appellants, authority had not dealt with contentions, which were placed by appellants in reply to pre-show cause notice.

Thus, show cause notice had been issued without due application of mind, without considering reply to pre-show cause notice and without conducting any inquiry or investigation at supplier's end, and said show cause notice was to be set aside.

Matter was to be remanded back to Adjudicating Authority to stage of pre-show cause notice.

2. High Court of Delhi in the case of BSES Rajdhani Power Ltd Vs Union of India[W.P.(C) NO. 9455 OF 2018, CM APPL. NO. 62085 OF 2023 Dated 13.12.2023]

Petitioner, an electricity distribution utility, challenged Circular No. 34/8/2018-GST, dated 1-3-2018, by which it was clarified that charges collected by distribution utilities on account of application fee for releasing connection of electricity, rental charges against metering equipment, testing fee for meters/transformers, labour charges from customers for shifting of meters or shifting of service lines etc., were not covered under Notification No. 12/2017-CT(R), dated 28-6-2017, and, thus, were chargeable to GST.

Held : In view of decision of Gujarat High Court in case of Torrent Power Ltd. v. Union of India [R/Special Civil Application No. 5343 of 2018, dated 19-12-2018], by which impugned circular was set aside and it was clarified that services mentioned in impugned circular were bundled supplies and formed an integral part of supplies of distribution of electricity and, thus, were not chargeable to GST, thus, any GST collected by petitioner after 8-11-2023, was to be refunded to customers from whom said GST had been collected.