

Tax Digest

- Recent case laws



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NEWS

FEED

- The gross GST revenue collected in the month of November 2022 is Rs. 1,45,867 crore of which CGST is Rs. 25,681 crore SGST is Rs. 32,651 crore IGST is Rs. 77,103 crore (including Rs. 38 635 crore collected on import of goods) and Cess is Rs. 10,433 crore (including Rs. 817 crore collected on import of goods)
- Manner of processing and sanction of IGST Refunds withheld in terms of transmitted to jurisdictional GST Authorities under subrule (5A) OF rule 96 of CGST Rules 2017(Instruction No. 4/2022-GST [F. NO. CBEC-20/08/02/2020-GST/1377-78], Dated 28-11-2022)
- The Supreme Court of India dismissed a plea seeking removal of levy of Goods and Services Tax on medicines to cure spinal muscular atrophy (SMA) stating that it is a 'policy decision'.



- The Madras High Court has lifted the cancellation of the GST registration as the tax returns were not filed by the taxpayer due to health-related issue.(W.P.(MD)No.25865 of 2022 Dated 15.11.2022)
- Rejected Paddy Seeds Not Fit For Human Consumption, 5% GST Leviable: Chhattisgarh AAR
- The Gujarat High Court has issued a notice to the central and state government seeking to know the steps taken for constituting the GST Tribunal.(R/SPECIAL CIVIL APPLICATION NO. 23522 of 2022 Dated 30.11.2022)
- Freight Charges Are Not Includible In Assessable Value Of Liquid Carb
- Satin & Taffeta Rolls Used For Printing Purpose Attract 12% GST: Karnataka AAR

1. High Court of Ahmedabad in the case of Shree Govind Alloys Pvt Ltd R/Special Civil Application No. 23835 of 2022 Dated 01.12.2022.

- i. E-Way Bill had expired 41 hours before and the release of goods of conveyance and transit through the authority concerned.
 - ii. The detention is also on the ground that the goods are of expiration of the eWay bill number, which had expired during the transit and the same cannot be the ground for detaining and seizure of M.S. Billet along with the vehicle truck.
 - iii. This Court in **Govind Tobacco Manufacturing Co. vs. State of U.P., [2022]** (Allahabad) has held that as there is expiry of eWay bill on transit, the seizure of said vehicle and the goods is not permissible under the law.
 - iv. In the case before the High Court of Madhya Pradesh at Jabalpur in **M/s. Daya Shaker Singh vs State of Madhya Pradesh** passed in Writ
- Petition No.12324 of 2022 on 10.08.2022, where also the Court had intervened considering the fact that the respondent could not establish any element of evasion of tax with fraudulent intent or negligence on the part of the petitioner.
- v. Delay was of almost 4 ½ hours before the e-Way bill could expire. It appeared to be bona fide and without establishing any fraudulent intention. Here also what is found is that there is no fraudulent intention for this to happen.
 - vi. Resultantly, present petition stands allowed. The impugned order dated 04.11.2022 demanding the sum of Rs.7,53,364/-is quashed and setaside.

2. Supreme Court in the case of Ratnambar Kaushik Vs Union of India-(Petition for Special Leave to Appeal(CRL.) No 10319 of 2022 Dated-05.12.2022)

- i. The allegations against the petitioner are with regard to the transportation of unmanufactured tobacco and it is alleged that such procurement of unmanufactured tobacco is for clandestine manufacture and supply of zarda without payment of leviable duties and taxes.
- ii. As the petitioner was arrested on 21.07.2022 and while in custody, the investigation has been completed and the charge sheet has been filed and the alleged evasion of tax by the petitioner is to the extent as provided under Section 132(1)(l)(i) is punishable with imprisonment which may extend to 5 years and fine and the petitioner has already undergone incarceration for more than four months and completion of trial would take some time and as there can be no apprehension of tampering, intimidating or influencing in view of the fact that evidence to be tendered by the

respondent would essentially be documentary and electronic, the petitioner's prayer for bail is granted subject to conditions to be imposed by trial court.

- iii. The conditions to be imposed by the trial Court, among others, shall also include the condition to direct the petitioner to deposit his passport.
- iv. Further, such other conditions shall also be imposed by the trial Court to secure the presence of the petitioner to diligently participate in the trial. It is further directed that the petitioner be produced before the trial Court forthwith, to ensure compliance of this order. The SLP is accordingly allowed.