

2, India Exchange Place,  
2nd Floor, Room No 10,  
Kolkata – 700001

Ph: 033-22306990/ 40032841  
Email id: [info@acbhuteria.com](mailto:info@acbhuteria.com)

28<sup>th</sup> October 2022

**NEWS**  
**FEED**

- As per the GST Council recommendation, e-invoicing will become mandatory for businesses over ₹5 crore turnover from January 1, 2023.
- The central government is considering waiving the Goods and Services Tax (GST) compensation cess of Rs 400 per tonne of coal, which is being used for gasification.
- Packaged parathas, unlike chapatis, to attract 18% GST says Gujarat AAAR(**Advance Ruling No-GUJ/GAAAR/APPE AL/2022/20**)
- As part of its drive against discrimination, the Centre is contemplating raising the monetary threshold for initiating prosecution for cognisable and non-bailable offences related to the goods and services tax (GST) to ₹25 crore and above
- Sequential filing of GST return systems has been commenced and thereby, it is important to know the suppliers who should be tax compliant and filing their GSTR 1 and paying GST vide GSTR 3B correctly and on time for availing GST credit by the buyers/ recipient of Goods or Services or both(**Notification no. 18/2022- Central Tax dated September 28, 2022**)
- Even if investigation is conducted by Central tax Authorities and initial SCN is issued by them, any recurring SCN may be issued only by the jurisdictional tax authority administering the taxpayer. Such jurisdictional tax authority can be the State Tax Authorities.(**F.No.757/Follow-up/GSTC/2018/8198 Dated 19.10.2022**)
- HTP Kirloskar Power Sprayer merits classification under tariff item 8424 89 90 - GST is payable at 18 per cent [Gujarat Goods and Services Tax Act, 2017] [Paras 10.3, 10.6, 11.1 and 12] as these are mechanical appliances used in dispersing and spraying liquids in various fields as per requirements(**Advance Ruling Number. GUJ/GAAR/R/2022/44 Dated 28.09.2022**)

**1. Supreme Court of India in the case of Hero Motocorp Ltd vs Union of India(CIVIL APPEAL NO. 7405 AND 7406 OF 2022 DATED OCTOBER 17, 2022)**

- i.** The States also need to correspondingly reimburse the industrial units which were entitled to exemption under any existing incentive scheme, out of the share of revenue received through devolution, which, as per the Finance Commission, stands at 42%.
- ii.** As a matter of fact, the State of Jammu & Kashmir has issued a notification dated 21st December 2017 thereby resolving to reimburse the remaining 42% of the CGST of the Union.
- iii.** This is limited until the period the Union Scheme is valid.
- iv.** GST Council is a constitutional body. It has powers to make recommendations on wide-ranging issues concerning GST, including grant of exemptions from the GST.
- v.** It also has power to make recommendations with regard to special provisions governing North Eastern and Himalayan States.

- vi.** Taking into consideration that the units like the appellants have been established in the Himalayan and North-Eastern States based on the said O.M. of 2003 and that lakhs of persons are employed in such industries, the Apex Court is of the view that it will be appropriate that such States should also consider to correspondingly reimburse such units out of the share of revenue received by them through devolution from the Central Government.
- vii.** It will also be appropriate that the GST Council considers making appropriate recommendations to the States in that regard.
- viii.** Supreme Court has held that the appellants to make representations to the respective State Governments as well as to the GST Council.
- ix.** The Apex Court has also held that the State Governments and the GST Council to consider such representations, if made, in accordance with what has been observed herein above in an expeditious manner.