



Amendments & Notifications

Notifications

NOTIFICATION NO.36/2017 – CENTRAL TAX

- Persons who have migrated from erstwhile regime can cancel their registration within 30th October.
- Period for filing/revising FORM GST TRAN-1 has been extended to 30th October.

NOTIFICATION NO: 37/2017

- All registered persons who intend to supply goods or services for export without payment of integrated tax shall be eligible to furnish a Letter of Undertaking in place of a bond in order to avail the facility.
- The LUT shall be furnished on the letterhead of the registered person, in duplicate for a financial year in annexure to FORM GST RFD-11, and shall be executed by the working partner, the managing director or the company secretary or authorised person.
- Facility of export without payment of IGST shall be withdrawn upon failure of payment of tax due with interest within specified time limit.
- Notification squarely applies to zero-rated supply of goods or services or both made by registered person (including SEZ unit or developer) to a SEZ unit or developer without payment of IGST.

NOTIFICATION NO. 7/2017 – INTEGRATED TAX

- Job workers engaged in making inter-State supply of services to a registered person are exempted from obtaining registration.
- Notification DOES NOT apply to those job workers who are:
 - liable to be registered in view of holding a licence or who opt to take registration voluntarily.
 - involved in making supply of services in relation to jewellery, goldsmith, silversmith wares & other articles.

BCP ADVISORS (P) LTD VS CST (2017) 84 TAXMANN 181

The assessee was providing advisory services to customer located outside India. It claimed unutilized refund on input service tax. It also claimed rebate of service tax paid. The department rejected the claim on the ground that input service would not qualify as taxable services. The tribunal held that refund of unutilized input service tax was to be allowed if assessee had filed sufficient documents.

CCE & ST VS 99 GAMES ONLINE (P) LTD (2017) 84 TAXMANN 176

The assessee was exporting IT services. The department alleged that the assessee had availed Cenvat credit for period prior to taking registration and raised the demand invoking extended period. The Cenvat credit rule did not impose any time limit nor made registration a pre-condition to avail credit. The department provided no evidence thus the tribunal held demand could not be raised without evidence.

MAGMA SHARCHI FINANCE LTD VS CST (2017) 84 TAXMANN 182

The department alleged that the assessee failed to pay service tax on banking and other financial services and business auxiliary services. The tribunal remanded all the issues back to the department and directed it to take additional evidence on record. The high court held that the direction given by the tribunal was invalid as there is no evidence that the assessee failed to provide proper documents.

TATA JOHNSON CONTROLS AUTOMATIVE LTD VS STATE OF MAH (2017) 84 TAXMANN 237

The assessee was engaged in manufacturing of automotive seating systems. The received designing charges and tooling cost from the customers by way of reimbursement. The department held that the charges collected formed a part of sale. The Bombay high court held that designing charges reimbursed from customers were to be included in sale price.

PRINCIPLE CC VS SUREN INTERNATIONAL LTD (2017)84 TAXMANN 192

The assessee was an importer. The department sized the goods and kept in the warehouse, thereafter demanded the assessee to deposit warehousing charges. The assessee paid the charges under protest and later claimed for refund. The Delhi High Court held that warehousing charges paid under protest couldn't be refunded.

IOUVE INDIA PVT LTD VS COMMISSIONER OF SERVICE TAX 2017(4) G.S.T.L 362

The assessee changed its address and intimated to the department and the department delayed to record the changes. The authority rejected the CENVAT credit availed by the assessee on the basis of the invoices raised on the new address. It was held that delay by department to record changes does not debar the appellant to avail Cenvat Credit on the basis of the invoices raised on the new address.

SUNRISE CHENNAI DISTRIBUTORS (P)LTD VS CTO(2017) 84 TAXMANN 193

The assessee purchased a running business from a registered dealer. The department granted the registration certificate on April 3rd 2014 and issued the password belatedly on June 30 2014, the assessee claimed benefit of ITC for the year 2013-2014 and filed the return late. The department rejected the claim. The court held that ITC can be claimed if AO granted certificate and password belatedly.

K.A FORWARD SHOE FACTORY VS ASST CCE(2017)84 TAXMANN 220

The assessee was engaged in shoe manufacturing. The department during inspection found some discrepancy in stock. The assessee accepted the same and paid additional duty. The department imposed penalty for the short payment of duty. The high court held that notice for imposing penalty couldn't be in violation of section 11A even though duty paid voluntarily.

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