

Case Laws

SHOPERS STOP LTD VS CST (2017) 87 TAXMANN 85

Subject: Classification of services to other brand owners to display & sell their items

The assessee was in the business of operating and running retail stores under the brand name of 'Shoppers Stop'. The assessee provided services to other brand owners to display & sell their items and classified it under 'Renting of Immovable Property'. The department issued an SCN demanding service tax along with interest and penalty on the ground that the said service taxable under 'Business Supporting Service', the same was held by the Tribunal.

ASST. C, CGST VS VODAFONE ESSAR GUJARAT LTD. (2017) 86 TAXMANN 224

Subject : Credit on excise duty paid on angles, channels, beams etc.

The assessee had availed of Cenvat Credit of the excise duty paid on angles, channels, beams etc., which were used in construction of towers and in tower parts, etc., the department held that the above said did not fall under the definition of input and therefore, the assessee was not entitled to Cenvat credit and imposed interest and penalty. The tribunal held that no credit will be available but the penalty was not justifiable. The High court held that Penalty couldn't be levied if claim of credit was bonafide.

RUNGATA PROJECTS LTD VS CCE & SAT (2017) 86 TAXMANN 225

Subject : Classification loading and unloading incidental to transportation

The assessee was engaged in providing transportation services to its clients for transportation of coal mostly within area of mines it also included transportation of coal f, unloading of coal rakes and transportation of coal to factory yard and the said activities fall under GTA services. The department held that the said service fall under 'cargo handling services'. The tribunal held that Activities of loading and unloading incidental to transportation were taxable as GTA services.

NOIDA CYBER PARK (P) LTD VS CCE (2017) 86 TAXMANN 258

Subject: Credit Disallowed on the ground that the address given in invoices was that of Head Office, and not registered premises

The assessee had constructed a commercial complex for providing various services. It availed of Cenvat credit of service tax paid on various input services received. The department Disallowed the Cenvat credit on the ground that the address given in invoices was that of Head Office, and not registered premises. The tribunal held credit of ST couldn't be denied merely on ground the address of the registered office wasn't mentioned in invoice.

DIAMOND SHIPPING AGENCIES (P) LTD VS CCE (2017) 87 TAXMANN 177

Subject: Classification of Service of Transportation of break-bulk cargo from one port to another

The assessee was registered under custom house agency services. It was engaged by 'R' Ltd to transport break-bulk cargo from one port to another. The department held that the assessee was providing 'cargo handling service' as it was involved in transportation, storage etc., it was held that Ancillary services related to transportation of goods were taxable under 'cargo handling service'.

INDIA STEEL INDUSTRIES VS UNION OF INDIA (2017) 87 TAXMANN 165

Subject: Classification of stainless steel bright bars of austenitic variety

The assessee was engaged in the manufacture of stainless steel bright bars of austenitic variety. It claimed that the bars in question were classifiable as "Articles made of stainless steel casting" the departments held that such bars were classifiable as "Bright stainless steel bars". The HC held that the bars manufactured by the assessee are different from bright stainless steel bars.

MODERN PETROFILS DTY DIV VS CCE & ST (2017) 87 TAXMANN 107

Subject : Cenvat credit of service tax paid on courier services.

The assessee, a manufacturer availed of the Cenvat credit of service tax paid on courier services. The department disallowed such credit. The tribunal held that Manufacturer is entitled to Cenvat Credit of service tax paid on courier service.

DHARAMPAL SATYPAL SONS (P) LTD VS CST (2017) 83 TAXMANN

Subject : Refund claim of CST paid.

The assessee, a company was set-up as 100% EOU to manufacture and export pharmaceutical preparations. It purchased certain goods from another EOU situated in Maharashtra after payment of CST. The assessee filed claim for refund of CST. The DC rejected the refund. The HC held that EOU was entitled to claim reimbursement of CST even on purchases made from DTA.

About us

D Arvind & Associates LLP (DAA) is a Chartered Accountant Firm founded in 2009 by D Arvind, an Ex-partner of KPMG with a vision to provide to create innovative and insightful solutions to resolve Complex Business & Tax Challenges.

D Arvind, apart from being a Chartered Accountant is also a Company Secretary & Arbitrator, having 30 Years of Experience in Large Industries as Tax & Legal Head and Partner in Big 4 Consulting Firms. This puts him in a unique position to see Complex tax Issues from Business & Solutions perspective.

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