

## Case Laws

### SYNDICATE BANK Vs. COMMISSIONER OF CENTRAL EXCISE, MANGALORE 2018 (10) G.S.T.L. 555 (Tri. - Bangalore)

**Facts of the case:** The appellant is engaged in providing banking services.

**Dispute:** The department alleged that the CENVAT Credit has been wrongly availed.

**Judgment:** The impugned orders are set aside and the matter remanded to the adjudicating authority for determination of the eligibility of credit of input services.

### M.G.M METALIESERS LTD. Vs. UNION OF INDIA 2018 (10) G.S.T.L. 537 (Gujarat)

**Facts of the case:** Petitioner are engaged in the business of Metallization of polyester.

**Dispute :** Breach of principles of natural justice.

**Judgment :** Petition is allowed and the proceedings are remanded back to the adjudicating authority for fresh consideration and disposal in accordance with law.

### ANAND CINE SERVICES Vs. COMMISSIONER OF SERVICE TAX, CHENNAI 2018 (10) G.S.T.L. 574 (Tri. - Chennai)

**Facts of the case :** The appellant is engaged in providing equipment's for shooting movies and photography

**Dispute :** The department alleged that the appellant is liable to service tax under the category of photographic service.

**Judgment :** The appeal is allowed and set aside on the ground that the impugned order is not legal and proper.

### MRF LIMITED Vs. COMMISSIONER OF CUSTOMS, COCHIN 2018 (359) E.L.T. 649 (Kerala)

**Facts of the case:** The appellate has filed a refund claim.

**Dispute:** The department alleged that the refund cannot be claimed directly.

**Judgment :** The appeal stands resorted as the appellant is not entitled to claim refund unless the assessment order is challenged.

#### **ANIL KUMAR AGNIHOTRA Vs. COMMISSIONER OF CENTRAL EXCISE, KANPUR 2018 (10) G.S.T.L. 288 (Allahabad)**

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**Facts of the case:** The appellant is providing vehicles on rent / hire basis.

**Dispute :** The department alleged that the appellant is liable to service tax and not under finance act

**Judgment :** The appeal has been dismissed under the grounds that rent-a-cab scheme was formulated for obtaining license and there's nothing to do with the provisions relating to imposition / chargeability of service tax. Therefore any person providing services of renting a motor cab would be amendable to service tax.

#### **COMMISSIONER OF SERVICE TAX, RANCHI Vs. HEC LTD. 2018 (9) G.S.T.L. 403 (Tri.- Kolkata)**

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**Facts of the case:** The respondent-assessee render services of loading & unloading of goods, breaking & segregation and also transportation of goods by road services.

**Dispute:** Regarding the classification of services rendered by the respondent

**Judgment :** The appeal filed by the department is dismissed under the grounds that the activities carried out by the assessee are primarily transportation and such activities are not covered within the services of 'Cargo Handling'.

#### **COMMISSIONER OF CGST AND C. EX, JAIPUR Vs. SIDDHA PROJECTS PRIVATE LTD 2018 (9) G.S.T.L. 377 (Raj.)**

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**Facts of the case:** The assessee is engaged in providing services of real estate consultancy / management consultancy etc.,

**Dispute:** The department alleged that the assessee has not obtained registration under service tax.

**Judgment :** The appeal filed by the assessee is dismissed as the assessee cannot be penalized as the tax amount was not received and the same wasn't paid.

#### **COMMISSIONER OF CENTRAL EXCISE , DELHI - II Vs. WELSPRING UNIVERSAL 2018 (359) E.L.T. 635 (Delhi)**

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**Facts of the case :** The respondent assessee engaged in the manufacture and export of hand tools welding machine and safety products and is a EOU

**Dispute :** The department alleged that the assessee cannot claim refund as the respondent had wrongly claimed CENVAT Credit.

**Judgment :** The appeal filed by the assessee is dismissed as the duty has been paid by the respondent – assessee and hence they are entitled to claim benefit and refund on export.

## 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.

DAA is a boutique tax firm specializing in GST, Customs, Foreign Trade Policy including representation to Government, Appearance before Tax Authorities & Tribunal apart from practicing in Internal Audit and Corporate Governance.

DAA operates out of Mumbai, Chennai & Bangalore with a wide range of clientele across Industries assisting them in their Tax positions, Tax Litigations up to High Court, Tax Optimization and End to End Tax Compliance Management.

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