

Case Laws

SAI CONSULTING ENGINEERS PVT.LTD. Vs. C.C.E. & ST, AHMEDABAD 2018 (9) G.S.T.L. 102 (Tri. - Ahmadabad)

Facts of the case: The appellant herein is a sub-contractor.

Dispute: The issue that falls for consideration in this appeal is regarding whether the appellant herein is required to discharge Service Tax liability.

Judgment: The impugned order is set aside and the appeal is allowed on the grounds that the main contractor has paid the Service Tax on the entire contract value which includes the value of contract given to sub-contractor.

ACE CONSTRUCTION MINES AND MINERAL COOP. SOCIETY Vs. C.C.E., JAIPUR-II 2018 (9) G.S.T.L. 107 (Tri. - Delhi)

Facts of the case: The appellant is providing services of loading limestone gitties into trucks, transportation, unloading and stacking and the appellant is also registered with the department under the category of "GTA Services".

Dispute : The issue is relating to service tax liability of the activities carried out by the appellant.

Judgment : The appeal is allowed under the ground that the service agreement made is essentially for transportation, therefore demanding service tax on the whole of consideration received by the appellant and treating the same as cargo handling charges is not legally sustainable.

HI-TECH PUBLICITIES Vs. COMMISSIONER OF CENTRAL EXCISE, MADURAI 2018 (9) G.S.T.L. 119 (Tri. - Chennai)

Facts of the case : The appellant are engaged in job works of fabricating, erecting sign boards, replacing and repairing stickers.

Dispute : The department alleged that the appellant is liable to service tax under the category of 'Advertising agency service'.

Judgment : The learned counsel stated that the activities undertaken by the appellant does not involve any making, designing, visualizing or conceptualizing which falls under the definition of 'Advertising agency service' and it is not sustainable to levy service tax. Therefore the appeal is allowed.

RASI TRAVELS AND CARGO PVT.LTD. Vs. COMMISSIONER OF C.EX., TRICHY 2018 (9) G.S.T.L. 123 (Tri. - Chennai)

Facts of the case: The appellant are providing air travel agency services and are accredited to IATA.

Dispute: The issue is with regard to non-payment of service tax under the category of 'Air travel agency services'.

Judgment : The appeal is partly allowed and partly remanded on the terms that the appellant has to pay service tax on the basis of commission and not on the basis of basic fare.

NEO EAON ASSOCIATES Vs. COMMISSIONER OF CENTRAL EXCISE, INDORE 2018 (9) G.S.T.L. 127 (Tri. - Delhi)

Facts of the case: The appellant is engaged in the activity of installation of wired line and cables.

Dispute : The department alleged that the activities rendered by the appellant falls under the category of 'Commissioning and installation services'.

Judgment : The impugned order is set aside and the appellate is allowed, as the activity of the appellant cannot be categorized under the simple term of installation of equipment and to be more precise falls under the category of installation of wiring and fitting.

ASHOK MUNILAL JAIN Vs. ASSISTANT DIRECTOR, DIRECTORATE OF ENFORCEMENT 2018 (360) E.L.T. 13 (S.C)

Facts of the case: The case is registered by the CBI Chennai, on the basis of criminal case (Money Laundering)

Dispute: The trial court has dismissed the application for grant of statutory bail.

Judgment : The appeal is allowed and the appellant is given the benefit of statutory bail and be released as there was no complaint filed even after the expiry of 60days from the date when the appellant was taken into custody.

PARIJAT CONSTRUCTION Vs. COMMISSIONER OF CENTRAL EXCISE, NASIK 2018 (9) G.S.T.L. 8 (Bombay)

Facts of the case: The appellant is engaged in providing 'Commercial or industrial construction' services, and has filed a refund claim.

Dispute: The department has rejected the claim as time-barred.

Judgment : The refund is allowed and held that the litigation prescribed under sec 11B is not to be made applicable to refund claims for service tax paid under a mistake of law.

ATMASCO (P) LTD. Vs. COMMISSIONER OF CENTRAL EXCISE, RAIPUR 2018 (360) E.L.T. 149 (Tri. - Delhi)

Facts of the case : The appellants are engaged in the manufacture of parts and components of boiler and the same is cleared to Mega Power Project by availing exemption

Dispute : The department denied the exemption on the grounds that the product manufactured and cleared are classified under the Heading no. 8402 90 90 and not under the Heading no. 9801

Judgment : The impugned order is set aside and the exemption has been allowed to the appellant on such goods.

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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