

Case Laws

COMMISSIONER OF CENTRAL EXCISE, BELGAUM Vs. VASAVADATTA CEMENTS LTD. 2018 (11) G.S.T.L. 3 (S.C.)

Facts of the case : The assessee is engaged in Goods transport agency services.

Dispute : The issue hinges upon the interpretation of the definition of 'input services' and CENVAT Credit availed.

Judgment : Department's appeal is dismissed on the ground that the CENVAT Credit is available upto the place of removal. Therefore, tax paid on the transportation of the final product from the place of removal upto the first point has to be allowed.

CONTINENTAL INDIA (P) LTD. Vs. UNION OF INDIA (2018) 91 Taxmann.com 284 (All.)

Facts of the case: The portal failed to provide a specific time for filing Form GST Tran-1 as a result, there was a loss of credit.

Dispute : The assessee filed the writ petition in the High court for extending the time period for filing Form GST Tran-1

Judgment : High court directed the Govt. to reopen portal but incase of default assessee manual application will be accepted.

S.R. ENTERPRISES Vs. CCE (2018) 91 Taxmann.com 369 (New Delhi - CESTAT)

Facts of the case : The assessee was engaged in the manufacture of casting items as per the design supplied by the customer.

Dispute : The department held that the Central Excise Valuation Rules,2000 will have to be applied on the free supply of the design.

Judgment : The impugned order was set aside as the design provided by customer had no market value and therefore could not be included in assessable value.

RU'S MARKETING AND CREATIVE UNIT Vs. COMMISSIONER OF S.T., COIMBATORE 2018 (11) G.S.T.L. 113 (Mad.)

Facts of the case : Certified copy of order was not served either to assessee or their authorized representative.

Dispute : Computation of time for filing appeal

Judgment : Appeal is allowed as computation of time for filling appeal starts from the date of service of certified copy of order

SRM ENGINEERING CONSTRUCTION LTD. Vs. COMMISSIONER OF S.T. , CHENNAI-II 2018 (11) G.S.T.L. 174 (Tri. - Chennai)

Facts of the case : The appellate are engaged in providing residential complex services, construction of commercial or industrial complex services and works contract services.

Dispute : Notice was issued alleging short-payment of service tax on works contract services

Judgment : The appeal is partly allowed for those services used for educational activities.

COMMISSIONER OF S.T., MUMBAI-I Vs. ZEE ENTERTAINMENT ENTERPRISES LTD. 2018 (11) G.S.T.L. 178 (Tri. - Mumbai)

Facts of the case : Guidelines for writing order

Dispute : Elementary jurisprudence not followed

Judgment : The matter is remanded back to the adjudicating authority to re-hear and re-adjudicating the issue.

GERMAN REMEDIES LTD. COMMISSIONER OF CENTRAL EXCISE, MUMBAI 2018 (11) G.S.T.L. 180 (Tri. - Mumbai)

Facts of the case : The appellants are engaged in the manufacture of medicaments which attracts nil rate of duty.

Dispute : The case of the department is that the abbreviation mentioned on the package of medicament is the brand name of the appellant and falls under the category of P & P medicament.

Judgment : The appeal is allowed on the fact that the abbreviation mentioned on the package of medicament is a generic name and cannot be claimed as a trade mark.

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.

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