

INDIRECT TAX READY RECKONER -ICAI AGRA			
MONTH : MAY-2018			
S.NO.	NOTIFICATION/CIRCULAR NO/CASE LAW	DATE/APEAL NUMBER	HIGHLIGHTS
1	ANANYA GOYAL R/O-144, KAVINAGAR, GAZIABAD, UP-201002 - AAR (UTTAR PRADESH)	21-Mar-18	<b>TAKE AWAY FOOD'</b> FROM RESTAURANT(WITHOUT SITTING FASCILITY) <b>CANNOT</b> BE CLASSIFIED AS MANUFACTURING OF SUPPLY OF GOODS. IT SHALL BE TREATED AS ' <b>COMPOSITE SUPPLY OF RESTAURANT SERVICE'</b> TAXABLE @5%
2	Satyendra Goods Transport Corp vs. State of U.P - Allahabad Highcourt	13-Apr-18	<b>E-way bill, Inter-state supply, Inspection and Siezure of goods</b> - Parliament is the exclusive authority to legislate the matter of GST related to inter-state Trade and Commerce. So, the notification related to e-way bill etc. issued under UPGST Act cannot be meant to be issued under CGST Act/IGST Act.
3	Teesta Distributors Vs. State of Kerala - Kerla Highcourt	13-Apr-18	<b>Accounts and records - Lottery tickets</b> - Even though the administration of lotteries is exclusively delegated to the Parliament by entry no.40 of List-I of schedule-VII of the Constitution of India, any rule in State GST law related to maintainance of accounts and records related to the lotteries is <u>not ultra-vires</u> because the intention of the said rules is to render the fair and complete assessment of GST.
4	CIRCULAR NO.1819009 - UPGST	9-May-18	PENALTY IMPOSED BY MOBILE UNIT OFFICER WILL BE DEBITED IN ELECTRONIC LIABILITY LEDGER.
5	CIRCULAR NO.1819009 - UPGST	9-May-18	(1)- IN CASE OF <b>INTER-STATE</b> SUPPLY APPLICABLE TAX/PENALTY U/S 129(3) SHALL BE DEPOSITED <b>UNDER IGST HEAD</b> . (2)- FOR RELEASE OF GOODS APPLICABLE TAX AND PENALTY EQUAL TO APPLICABLE TAX ARE TO BE DEPOSITED IN <b>SEPARATE HEADS</b> . (3)- DETENSION SHALL <b>NOT BE DONE</b> IN CASE OF DISPUTE REGARDING " <b>VALUATION</b> " OR " <b>RATE OF TAX</b> ". IT IS THE SUBJECT MATTER OF JURISDICTIONAL OFFICER
6	LETTER 593 - UPGST	18-May-18	ENTERTAINMENT TAX DEPARTMENT MERGED INTO COMMERCIAL TAX DEPARTMENT WEF 24/04/2018
7	CIRCULAR NO 1819011 - UPGST	22-May-18	WEF 01/06/2018 -DETENSION ORDER, PENALTY SHOWCAUSE NOTICE, PENALTY ORDER, CONFISCATION ORDER TO BE ISSUED IN <b>REAL TIME MODE (THROUGH PANJI-5)</b> BY UP GST DEPARTMENT. MOREOVER GST-DRC-07 SHALL BE DIGITALLY SIGNED AND UPLOADED ON GST PORTAL BY MOBILE UNIT OFFICER
8	CIRCULAR NO 1819012 - UPGST	24-May-18	VIDEO RECORDING OF SIB SURVEY IS MUST UNDER UPGST
9	Notification No. 24 /2018 – Central Tax	28 May 18	Seeks to notify NACIN as the authority for conducting the examination for GST Practitioners under rule 83 (3) of the CGST Rules, 2017.
10	Notification No. 11/2018-Central Tax (Rate) & No. 12/2018-Integrated Tax (Rate)	28 May 18	Seeks to amend notification No. 04/2017- Central Tax (Rate) dated 28.06.2017 so as to notify levy of Priority Sector Lending Certificate (PSLC) under Reverse Charge Mechanism (RCM)
11	CIRCULAR 45/19/2018 - GST	30-May-18	Clarification on Refund Related Issues
12	Rashmi Hospitality Services (P.) Ltd - AAR(GUJRAT)		Supply of food, beverages and other eatables (non-alcoholic drinks) at various places of its customers who have in-house canteens at their factories is a catering service taxable @ 18%

13	Shreenath Polyplast (P.) Ltd. - <b>AAR (GUJRAT)</b>		Interest charged by Del Credere agent on short term loan exempt from GST under S. No. 27 of Notification No. 12/2017-Central Tax (Rate)
14	Global Reach Education Services P Ltd - <b>AAR - West Bengal</b>		Recruitment services to students of foreign universities aren't 'Export of services' ; taxable under GST. Place of supply has to be construed on the basis whether such services are being provided as an intermediary or as an independent service provider.
15	Switching Avo Electro Power Ltd - ( <b>AAR - West Bengal</b> )		Supply of UPS & Battery if supplied under single contract at combined price is Mixed Supply & cannot be treated as Composite Supply.
16	Deepak & Co. - ( <b>AAR - New Delhi</b> )		Supply of food & beverages in trains doesn't amount to services; considered as supply of goods & thus shall be charged to GST on value of individual items at applicable rates & not at 5%. Held that a train is a mode of transport and cannot be called as a restaurant/eating joint, mess or canteen.
17	Sreepati Ranjan Gope & Sons ( <b>AAR - West Bengal</b> )		Works Contract Services of maintaining railway tracks taxable at 18% , classifiable under heading no. 995429 under GST
18	Joint Plant Committee ( <b>AAR - West Bengal</b> )		An applicant engaged exclusively in supplying goods and services that are wholly exempt from tax is not required to be registered under the GST Act if he is not otherwise liable to pay tax under reverse charge under section 9(3) of GST Act or section 5(3) of IGST Act
19	Kansai Nerolac Paints Ltd ( <b>AAR - Maharashtra</b> )		Transitional credit of KKC (Krishi Kalyan Cess) not allowed under GST. KKC credit will not be considered as admissible input tax credit as definition of Input Tax Credit does not include any cess & KKC credit could only be utilized with KKC liability but there was no levy of KKC under GST.
<b>NOTE</b>	<b>Above Updates are compiled from various sources and are subject to changes made by further notifications/circulars. Please Cross Check the same from other relevant resources.</b>		
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