

INDIRECT TAX READY RECKONER-ICAI AGRA

MONTH : APRIL-2018

S.NO.	LAW/COURT	NOTIFICATION/CIRCULAR NO./CASE	DATE	HIGHLIGHTS
1	ALLAHABAD HC 2018 NTN(VOL 66)-245	M/S AXPRESS LOGISTICS INDIA (P) LTD.	09/04/2018	Seizure of Goods-Penalty-absence of e way bill-downloaded before date of detension-other necessary documents accompanied-seizure not justified.
2	CGST	CIRCULAR NO. 41/15/2018-GST	13/04/2018	Procedure Prescribed for Interception, Detension, seizure, release of goods and conveyances.
3	Allahabad Highcourt	Satyendra Goods Transport Corp vs. State of U.P	4/13/2018	E-way bill, Inter-state supply, Inspection and Seizure of goods - 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.
4	Kerala Highcourt	Teesta Distributors Vs. State of Kerala	4/13/2018	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 maintenance of accounts and records related to the lotteries is not ultra vires because the intention of the said rules is to render the fair and complete assessment of GST.
5	GST	PRESS RELEASE NO. 1529324 (MINISTRY OF FINANCE)	17/04/2018	Composition dealers shall not furnish inward supplies in serial number 4A of Table 4 of FORM GSTR-4 for the tax periods January, 2018 to March, 2018 and subsequent tax periods.
6	CGST	N-21/2018 CENTRAL TAX	18/04/2018	Final Return GSTR-10 prescribed, which is to be filed on cancellation of GST Registration. CA certificate required.
7	GST	PRESS RELEASE ID 1529945 (PIB DELHI)	23/04/2018	One E-way bill is required in ' Bill to ship to ' transaction-Govt clarifies.
8	UPGST	CIRCULAR NO. 1819006/117/UP	25/04/2018	WEF 01/04/2018- Daily monitoring of Refund applications. (GST-RFD-01A)
9	UPGST	CIRCULAR NO. 1819006/117/UP	25/04/2018	Extensive Monitoring of GST refund Applications filed between 01/07/2017 to 13/04/2018 by exporters.
10	GST	NEXT GST COUNCIL MEETING IS AT DELHI ON 04/05/2018	-	SIMPLIFICATION OF GST RETURN

NOTE 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.

COMPILED BY

INDIRECT TAX COMMITTEE OF AGRA BRANCH OF CIRC OF ICAI

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