

INDIRECT TAX READY RECKONER -ICAI AGRA**MONTH : AUGUST & SEPTEMBER - 2018**

Act	Court	In case of	Date of decision	Judgment
CGST	High Court of Punjab and Haryana	Rajwinder Singh v. Commissioner, Central Goods & Services Tax Commissionerate, Jalandhar	12/09/2018	No GST/Service Tax leviable on fee paid for grant of licence for sale of liquor for human consumption
CGST	High Court of Gujarat	Filco Trade Centre (P.) Ltd. v. Union of India	05/09/2018	First stage dealers are eligible to avail benefit of Cenvat credit in relation to goods which were purchased prior to one year from date when GST came into effect, i.e., 1-7-2017 and, thus, clause (iv) of sub-section (3) of section 140 is to be struck down as unconstitutional
CGST	High Court of Allahabad	Noida Power Company Ltd. v. Union of India	05/09/2018	Where petitioner filed writ petition contending that imposition of any tax by way of a Circular without making due amendment in Notification was without jurisdiction and was violative of provisions of section 11(1) read with section 3

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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