

GST- CASE STUDIES AND NOTIFICATIONS

Oct-18

SR NO.	DATE	AAR/Notification	NOTIFICATION/CIRCULAR NO/CASE	HIGHLIGHTS
1	5-Oct-18	AAR - New Delhi	NBCC (India) Ltd.	Executing agency for redevelopment of colonies and maintain constructed buildings for thirty years after construction, applicant is covered in definitions of 'Agent' under section 2(5), 'Supplier' under section 2(105) and 'Taxable Person' under section 2(107) of the CGST Act, 2017; hence, liable to pay GST
2	9-Oct-18	AAR- ANDHRA PRADESH	Trailer Springs	Commodity 'springs & leaves for springs of iron and steel' falls under entry number 234 of schedule III of notification 01/2017 - Central tax (Rate), dated 28.06.2017 and taxable at 9 per cent under CGST and 9% under APGST
3	2-Nov-18	AAR-WEST BENGAL	Premier Vigilance & Security (P.) Ltd	Payment of toll charges being cost of service provide to clients to be included in value of supply under Rule 33 and GST is to be paid on entire value of supply including toll charges paid
4	2-Nov-18	AAR-WEST BENGAL	Indian Institute of Management,	IIM Kolkata is an 'educational institution' within meaning of sub-clause (ii) of clause 2(y) of Notification No. 12/2017-Central Tax (Rate) dated 28/06/2017 and it is eligible for benefit for exemption under Entry No. 66(a) of Notification No. 12/2017-CT(Rate) dated 28/06/2017, being an educational institution in terms of clause 2(y) of said notification
5	1-Nov-18	AAAR-MAHARASHTRA	Merit Hospitality Services (P) Ltd	Service of supplying food by appellant-outdoor caterer to employees of unit located in Special Economic Zone is not covered under zero rates supplies under section 16 of IGST Act, 2017, as employees can neither be treated as SEZ developer nor as SEZ unit, accordingly, GST will be applicable as per classification of services determined in terms of scheme of classification of services
6	25-Oct-18	AAR-KARNATAKA	Nash Industries (I) (P.) Ltd.	Amortised cost of tools which are re-supplied back to applicant free of cost shall be added to value of components while calculating value of components supplied as per section 15 of CGST/SGST/IGST Act, 2017

7	23-Oct-18	AAAR-KARNATAKA	United Breweries Ltd	Activity of appellant by way of granting contract brewing / bottling units (CBUs) representational right to manufacture and supply beer bearing its brand name, in return for a consideration, qualifies as 'supply of service' as per section 7 of the CGST Act read with clause 5(c) of Schedule II of the Act
8	23-Oct-18	AAAR-MAHARASHTRA	Five Star Shipping	Where appellant had entered into consultancy agreement with Foreign Ship Owner (FSO) for supply of Marine Consultancy Services (MCS) and appellant was actually facilitating supply of main services i.e. chartering of vessels by FSO to their clients i.e. charterers, chartering of vessels not being main service of appellant, it was to be held that they were clearly acting as an intermediary
9	20-Oct-18	AAR-KERALA	Bharat Petroleum Corporation Ltd.,	Transport of inputs from principal for processing through pipe lines to premises of job worker as well as return of processed goods after job work to principal can't be treated as taxable supply. Thus, activity of applicant of transporting Regasified Liquefied Natural Gas (RLNG), De-Mineralized Water (DM Water), Hydrogen Rich off Gas and Raw water free of cost to another company for manufacture of Hydrogen, Nitrogen and Steam manufactured out of it amounts to 'job work' as defined under section 2(68) read with section 143 of the CGST/KSGST Acts and is not taxable under GST Regime
10	20-Oct-18	AAR-KERALA	Saraswathi Metal Works	Marine propellers, Rudder set, Stern tube set, Propellers shaft, MS shaft for couplings used as part of fishing vessels, factory ships and other vessels for processing or preserving fishery products are taxable @5% GST.
11	20-Oct-18	AAR-KERALA	KIMS Health Care Management Ltd	Supply of medicines, consumables and implants used in course of providing health care services to in-patients for diagnosis or treatment by applicant hospital are naturally bundled and are provided in conjunction with each other, and same would be considered as 'composite supply' and eligible for exemption under the category 'health care services'

12	18-Oct-18	AAR-MADHYA PRADESH	Shreeji Infrastructure India (P.) Ltd.,	MPPGCL has been entrusted with the work of power generation in the State of Madhya Pradesh. Essential and sole work entrusted to MPPGCL by Government of Madhya Pradesh is of electricity (power) generation and MPPGCL has awarded a works contract for construction of 599 residential quarters to Applicant. AAR held that since activity of construction does not have any relation to the principal work of power generation entrusted by State Government to MPPGCL, the works contract service of construction of residential quarters would be classifiable under heading 9954 and would attract GST @18% (9% CGST + 9% SGST) in terms of Notification No.11/2017-CT Rate dtd.28.06.2017 and corresponding notification under MPGST Act 2017 and not eligible for Concessional rate of 12% GST
13	11-Oct-18	AAR- RAJASTHAN	Nagaur Mukangarh Highways (P.) Ltd	Where applicant is engaged as a concessionaire and PWD has granted concession to construct, operate and maintain (COM) two-lining/intermediate laning of sections of highway project during construction period, applicant is rendering taxable services during construction of roads which is liable to tax; hence, they are entitled to claim full ITC
14	9-Oct-18	(AAR- ANDHRA PRADESH	Maruti Ispat & Energy (P.) Ltd	The applicant is manufacturer of steel and engaged in generation of power. The applicant submitted that they had DRI (direct reduced iron), i.e., sponge iron unit and they involve in generation of power. They stated the nature of industry and product requires buying of large plant and machinery and for installation and protection of this plant & machinery, they required to lay foundations, and also to construct the sheds. The argument of the applicant to treat civil structures as structural support for plant and machinery is not tenable. The civil structures under consideration squarely falls other civil structures which is excluded as per the Explanation to section 17(5). Hence the claim of the applicant is not justifiable. Hence, the applicant is not entitled to claim the input tax credit on the goods and services
15	6-Oct-18	AAR-KERALA	Rajagiri Health Care & Education Trust	Supply of medicines, consumables and implants used in course of providing health care services to in-patients for diagnosis or treatment are naturally bundled and are provided in conjunction with each other and would be considered as 'Composite Supply' and eligible for exemption under category 'health care services'
16	1-Oct-18	AAR-PUNJAB	Louis Dreyfus Co. India (P.) Ltd	In forward contracts in cotton sales, being settled by applicant with other party to contract by way of payment of differential of forward rate and prevailing market rate on settlement date, same would be falling within purview of 'securities' as defined in section 2(101) of CGST Act, 2017 and would therefore not be chargeable to GST

17	5-Nov-18	Notification	61/2018	Request to exempt PSU to PSU supplies from applicability of TDS related provisions
18	26-Oct-18	Notification	59/2018	Time limit extended for furnishing the declaration in FORM GST ITC-04 for the period from July, 2017 to September, 2018 till 31st December, 2018
19	26-Oct-18	Notification	58/2018	Time given to registration cancelled taxpayers on or before the 30th September, 2018 to furnish final return in FORM GSTR-10 till 31st December, 2018
20	23-Oct-18	Notification	57/2018	Exemption of post audit authorities under MoD from TDS compliance
21	9-Oct-18	Notification	54/2018	Notification for amendments (Twelfth Amendment, 2018) to the CGST Rules, 2017. Particular notification amends rule 96(10) to give liberty to exporters who have taken capital goods under the EPCG scheme to claim refund of the IGST paid on exports and align rule 89(4B) to make it aligned with rule 96(10).
22	9-Oct-18	Notification	53/2018	Notification for amendments (Eleventh Amendment, 2018) to the CGST Rules, 2017. Particular notification re-implements rule 96(10) to the position that prevailed before the amendment carried out in the said rule by notification No. 39/2018- Central Tax dated 04.09.2018.
NOTE	<i>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.</i>			
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