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Initiative by
PRADEEP GOYAL
Chartered Accountant
B.Com | FCA | CPA-Australia | Certified Fraud Examiner |FAFD (ICAI) | Certified Data Analyst & Scientist| Data Privacy Practitioner | Insolvency Professional | Registered Valuer | ICAI Certified GST Practitioner | Life-Time Member of Independent Directors' Data Bank with IICA
pradeepgoyal@kcsassociates.in | +91-9811777103 | Connect me at **LinkedIn**

Indirect Taxes

- **Notifications / Circulars / Press releases / FAQs / Portal Updates / Write-ups by Board "CBIC" and Government.**

❖ **Webinars on recent functionalities related to Refunds deployed on GST Portal.** Various new functionalities are implemented on the GST Portal, from time to time, for GST stakeholders. These functionalities pertain to different modules such as Registration, Returns, Advance Ruling, Payment, Refund, and other miscellaneous topics. Various webinars are also conducted as well informational videos prepared on these functionalities and posted on GSTNs dedicated YouTube channel for the benefit of the stakeholders.

To view module wise functionalities deployed on the GST Portal and webinars conducted/ Videos posted on GSTN's YouTube channel, refer to below link.

Click here to know more

❖ **Below 7 circulars all dated 17th June 2021, issued by CBIC-GST Policy Wing to clarify various issues in GST.**

SRN	Circular No.	Subject
1	149/05/2021	Clarification regarding applicability of GST on supply of food in Anganwadis and Schools- It is exempted vide Entry 66 clause (b)(ii) of notification No. 12/2017-Central Tax (Rate) dated 28th June, 2017
2	150/06/2021	Clarification regarding applicability of GST on the activity of construction of road where considerations are received in deferred payment (annuity)- Entry 23A of notification No. 12/2017-CT(R) does not exempt GST on the annuity (deferred payments) paid for construction of roads, hence it is taxable.
3	151/07/2021	Clarification regarding GST on supply of various services by Central and State Board (such as National Board of Examination). GST shall not apply to any fee, or any amount charged by such Boards for conduct of such examinations including entrance examinations.

SRN	Circular No.	Subject
4.	152/08/2021	Clarification regarding rate of tax applicable on construction services provided to a Government Entity, in relation to construction such as of a Ropeway on turnkey basis- It shall fall under entry at sl. No. 3(xii) of notification 11/2017-(CTR) and attract GST at the rate of 18%.
5	153/09/2021	GST on milling of wheat into flour or paddy into rice for distribution by State Governments under PDS- it covered in entry No. 26 of notification No. 11/2017- Central Tax (Rate) dated 28.06.2017, hence taxable at 5%.
6	154/10/2021	GST on service supplied by State Govt. to their undertakings or PSUs by way of guaranteeing loans taken by them- It is exempted as per Entry No. 34A of Notification no. 12/2017-Central Tax (Rate) dated 28.06.2017.
7	155/11/2021	Clarification regarding GST rate on laterals/parts of Sprinklers or Drip Irrigation System- Covered in serial no. '195B' under Schedule II of notification No. 1/2017- Central Tax (Rate), dated 28th June 2017, hence taxable at 12%.

- **Legal Updates- Advance Ruling Authorities / Tribunals / High Courts / Supreme Court**

Sr.No.	Key to find the document	Authority who passed the order	Details of decision
1	Dharmendra M. Jani v. Union of India WRIT PETITION NO.2031 OF 2018 JUNE 16, 2021.	Bombay HC	Judges of Division Bench of High Court of Bombay differ on constitutional validity of Section 13(8)(b) of IGST Act, 2017, matter referred to Chief Justice.

Direct Taxes

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Sr.No.	Key to find the document	Authority who passed the order	Details of decision
1	C.V. Ravi v. Income Tax Officer Business Ward - 11(4), Chennai TAX CASE (APPEAL) NO.630 OF 2017 CMP NO.15965 OF 2017 NOVEMBER 30, 2020	Madras HC	**Sec. 68 additions justified as assessee neither obtained confirmation nor produced creditors for cross-examination.** Where assessee took loan from an entity, however, failed to produce any confirmation from such entity or produce its owner in person for cross-examination and also failed to produce any document to establish identity of such creditor or genuineness of alleged loan transaction, impugned addition made under section 68 in respect of such loan amount was justified.

Insolvency & Bankruptcy

- **Notifications / Circulars / Press releases/ Write-ups by IBBI and Government.**

❖ **IBBI invites comments from the public, including the stakeholders on the regulations already notified under the IBC till date.**
Read here for more

- **Legal Updates- NCLTs / NCL-ATs / Supreme Court**

Sr.No.	Key to find the document	Authority who passed the order	Details of decision
1	AAJ Legal & Management Consultancy LLP v. Keltech Infrastructures Ltd. CIVIL APPEAL NO. 3408 OF 2020 JANUARY 22, 2021	SC	**CIRP plea dismissed as default on part of corporate debtor could not be established in terms of builder agreement.** Where latest arrangement between financial creditor and corporate debtor was builder buyer agreement in terms of which outstanding dues of corporate debtor were to be appropriated towards consideration of flat and even possession of flat had been offered, and no default on part of corporate debtor stood established in terms of said agreement, application filed by financial creditor under section 7 had rightly been dismissed.

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