

# Just in™

[Daily Newsletter related to Profession]  
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Most Authentic Newsletter of India

Direct & Indirect Taxes | ICAI & ICSI Updates | Corporate laws |  
Insolvency | SEBI | RBI | Economy & Finance

Initiative by

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## Indirect Taxes

### 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      | Quest Global Engineering S v. Deputy Commissioner, Chennai<br>W.P.NO. 12105 OF 2020<br>W.M.P.NO.14844 OF 2020<br>DEC. 21, 2021 | HC of Madras                   | <b>Refund claim for tax paid without supplying service filed after expiry of limitation period can't be entertained.</b><br>Refund - Limitation - Transferor company merged with the petitioner - Transferor Company had discharged tax liability - Petitioner after amalgamation again paid tax without supplying service to customer or raising corresponding invoice - HELD: - Refund claim was filed after the expiry of limitation prescribed under Section 54(1) - Petitioner should have taken steps for rectification of returns under proviso to Section 39(9) if there was a wrong entry - Section 54(8) is attracted only if refund claim is admissible and is made within two years - Circular relied by petitioner will apply when company had reported supply twice - Option available to the petitioner is to request its customer to issue an appropriate credit notes to neutralize excess payment of GST - Refund claim barred by limitation - Writ Petition dismissed - Section 54 of Central Goods and Services Tax Act, 2017/Section 54 of Tamil Nadu Goods and Services Tax Act, 2017. |

| Sr.No. | Key to find the document                                                  | Authority who passed the order | Details of decision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|--------|---------------------------------------------------------------------------|--------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2      | SAS Cargo<br>ADVANCE RULING<br>NO. KARADRG<br>55/2021<br>OCTOBER 29, 2021 | AAR<br>Karnataka               | <p><b>Services by way of transportation of 'Eggs' by rail from one place in India to another place is exempted.</b></p> <p>Where applicant is involved in transportation of egg by rail from one place to another place, these services are covered under Entry at Sl. No. 20 of Notification No. 12/2017-Central Tax (Rate), dated 28-6-2017 and exempted from payment of tax.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 3      | Alcoats<br>ADVANCE RULING<br>NO. KAR ADRG<br>62/2021<br>OCTOBER 29, 2021  | AAR<br>Karnataka               | <p><b>12% GST leviable on job work services of anodizing, electroplating on metals belonging to other registered persons.</b></p> <p>Electroplating, anodizing on metal - Job work - Heading No. 9988 - Classification of services - Applicant provides job work services by way of treatment or processing such as anodizing, plating on goods/materials belonging to registered persons (customers) - HELD : Job work services undertaken by applicant are covered under clause (id) of Sl. No. 26 of Notification No. 11/2017-Central Tax (Rate), dated 28-6-2017 and attract GST at rate of 12 per cent [Karnataka Goods and Services Tax Act, 2017].</p> <p>Circulars and Notifications: Sl. No. 26 of Notification No. 11/2017-Central Tax (Rate), dated 28-6-2017; Notification No. 20/2019-Central Tax (Rate), dated 30-9-2019 and Circular No. 126/45/2019-GST, dated 22-11-2019</p> |

▪ **News / Latest Developments / Other updates.**

❖ **Companies facing probe get relief from HC for settling pre-GST disputes**

The Bombay High Court has paved the way for settlement of pre-goods and services tax (pre-GST) disputes between companies and tax authorities under an amnesty scheme of the government. This is even for cases where investigations are on. It quashed rejection of one such application by a committee of officers for settlement of tax disputes under Sabka Vishwas (Legacy Dispute Resolution) Scheme (SVLDRS), 2019. The scheme had provided taxpayers relief in payment of disputed tax amounts ranging from 40 per cent (of the tax amount) to 70 per cent. It also provided for full waiver of interest and penalty. The court gave the order in a case related to Thane-based real estate company Nabeel Construction. However, many companies such as JSW Steel have applied for the scheme but their applications were rejected by the committee.

[Business Standard Report](#)



## ICAI Announcements

❖ **ICAI's important announcement regarding Chartered Accountants Foundation, Intermediate and Final Examinations.**

[Read this announcement](#)

❖ **GST & Indirect Taxes Committee of ICAI is organising a webinar on the topic, 'Departmental Proceedings under GST: Taxpayer's Preparedness' on 23rd January, 2022.**

The details of the webinar are [→ here](#)



## Reserve Bank of India

❖ **RBI issued a Working Paper No. 03/2022: India's External Commercial Borrowings: Determinants and Optimal Hedge Ratio.**

[Read this notification](#)

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