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

Direct & Indirect Taxes | ICAI & ICSI Updates | Corporate laws &
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Indirect Taxes

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

- ❖ **National Informatics Centre (NIC) update.**

Launched 2- Factor Authentication for e-Way Bill & eInvoice System for logging in to e-Way Bill/e-Invoice system, in addition to username & password, OTP will also be authenticated for login

Read this ↗

[Advisory](#)

- ❖ **Railway Receipt No. formats defined in e-way bill system- GSTN update.**

- **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	Ganesh Ores (P.) Ltd. v. State of Orissa PETITION(S) FOR SPECIAL LEAVE TO APPEAL (C) NO(S). 5208 OF 2022 MARCH 28, 2022	Supreme Court	SCN can be issued against refund granted as per order passed after adjudication; SLP dismissed. Show cause notice issued in respect of refund granted as per order passed after adjudication cannot be held as without jurisdiction as provisions do not indicate that an order of refund after adjudication cannot be sought to be reopened thereunder; Supreme Court declines to entertain Special Leave Petition filed against High Court order.

Sr.No.	Key to find the document	Authority who passed the order	Details of decision
2	Smt. Basanti Shial v. Proper Officer, Additional CT & GST Officer W.P.(C) NO. 7490 OF 2021 MARCH 11, 2022	Orissa High Court	GST Appeal can't be rejected on the ground of limitation when SC granted extension due to COVID-19. Appeal filed after expiry of time period against adjudication order rejected by Appellate Authority on the ground of time-bar - HELD: Delay should have been condoned by Appellate Authority in view of the Supreme Court order providing for extension of limitation period considering the COVID-19 pandemic - Assessee is entitled to avail the benefit of judgment in re Cognizance for Extension of Limitation - Impugned order passed by Appellate Authority set aside - Appellate Authority directed to restore the appeal and adjudicate issues raised on merits - Issue decided based on limitation without going into merits of the case - Petition allowed.
3	Hardik Textiles v. State of Gujarat R/SPECIAL CIVIL APPLICATION NO. 7468 OF 2021 DECEMBER 22, 2021	Gujrat High Court	Bench of Justice MS. SONIA GOKANI AND MS. NISHA M. THAKORE, JJ. of Gujrat High Court directed Competent Authority to deposit amount of GST refund directly in bank a/c of assessee. Where refund order was issued but payment order was not credited in assessee's bank account due to mistake in providing assessee's account details, in view of fact that refund on second application was not allowed due to technical glitches in system, Competent Authority should deposit amount of refund directly in assessee's bank account.

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

- ❖ GST Council meeting may not happen this month as some key issues, like rate rationalisation, couldn't be taken up. Moreover, the Group of Ministers (GoM) is yet to take any view on this.
- ❖ GST Council's 47th meeting is likely to be held next month as Finance Minister Nirmala Sitharaman is going for a 10-day trip to the US for World Bank-IMF meet this month, as per media reports.
- ❖ No GST & TDS Applicable on Renting of Immovable Property to Social Justice Department: AAAR.
[Live law Report](#)
- ❖ Revenue Fails to Discharge Onus of Grant of Personal Hearing, Delhi High Court Quashes Order Rejecting Refund Application Under GST Act.
[Live Law Report](#)



Direct Taxes

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

❖ **Income Tax Portal Update.**

- E-filing of ITR 1 and ITR 4 for AY 2022-23 enabled. Taxpayers can download ITR Offline Utility through "Downloads" Menu option, fill and file the ITR through the same. Online filing of these ITRs shall be enabled shortly.
- UDIN update functionality is enabled for Forms filed from June 2021 onwards. Forms filed in April and May 2021 will be enabled shortly for UDIN update. Refer Process document for updating UDIN.
More details ↗
[Here in this document](#)

▪ 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	Dr. K.R. Shroff Foundation v. ACIT R/SPECIAL CIVIL APPLICATION NO. 14779 OF 2021 MARCH 11, 2022	Gujrat High Court	Court sets aside Income Tax Faceless assessment due to non-availment by assessee of Personal hearing by Videoconference due to glitches in e-filing portal. Where hyperlink was not activated in e-filing portal through which assessee could not schedule Personal Hearing through Videoconference and the notice for Videoconference PH was given barely a day before and there was no facility for seeking adjournment during Videoconference and the whole process was annoying and trying the patience and abruptly interrupted assessee's counsel, this amounted to denial of natural justice. Just 1-day advance intimation of date of PH by VC is not enough for assessee to prepare for the PH especially when he is represented through the counsel. Even during the process of watching and also inquiring as to whether in fact what has been provided in the rejoinder categorically is as given by minute to minute and second to second, we have found that to be true and it would really try anyone's patience. The anonymity of a conductor of VC though is a well-accepted measure, but, merely because the State has authority to decide the manner of conducting, it cannot put the assessee to such a receiving end that it starts feeling itself in a helpless situation.