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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 &
SEBI | Insolvency | RBI | Economy & Finance

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Indirect Taxes

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

- ❖ **GSTN’s temporary solution to technical problem.**

If certain records are not reflected in the GSTR-2B for April 2022 but visible in GSTR-2A of such recipients, they can file the 3B return on self-assessment basis using GSTR-2A- Temporary measure.

GSTN Advisory ↓

[Here](#)

- **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	NE Equipment Solutions Pvt. Ltd. v. State of Tripura WP(C) NO.577 OF 2021 AUGUST 24, 2021	Tripura High Court	HC directed department to release goods and vehicle as liability of tax was fully discharged. Where vehicle was stopped by transport department due to which e-way bill was expired; in view of fact that IGST liability was fully discharged, no intention could be attributed on part of assessee to evade tax and hence, goods and vehicle were to be released.
2	M. Narasimha Reddy & Sons A.R.COM/12 OF 2020 TSAAR ORDER NO. 04 OF 2022 FEBRUARY 11, 2022	AAR Telangana	Seeds not to be covered under agricultural produce; storage, loading, unloading and packing of seeds not exempt.

▪ News / Latest Developments / Other updates.

- ❖ Software licenses qualifies to be treated as computer software resulting in supply of goods covered in Chapter Heading 8523 80 20 & benefits of NN 45/2017-CT-R applicable to the software licenses supplied- Karnataka AAR
Here is ruling ↓
[Download/Read here](#)
- ❖ Over ₹50,000-crore fake input tax credit detected in 18 months, more than 20,000 fake GSTNs, too, identified; ₹2,400 crore recovered through special drive- says CBIC Chairman Sh. Vivek Johri.



Direct Taxes

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

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1	Milestone Brandcom (P.) Ltd. v. National Faceless Assessment Centre WRIT PETITION (L) NO. 28212 OF 2021 DECEMBER 14, 2021	Bombay High Court	Court slams AO for passing Income Tax Assessment order by simply cutting and pasting draft order without considering assessee's reply. Where impugned assessment order had been passed by Assessing Officer in case of assessee by simply cutting and pasting draft assessment order and before passing said impugned order, no personal hearing had been granted and reply of assessee had also not been considered, there being total non-application of mind and also gross abuse of process by Assessing Officer, assessment order was to be quashed and set aside and matter was to be remanded back for de novo consideration.