



ERNAKULAM BRANCH

OF SOUTHERN INDIA REGIONAL COUNCIL (SIRC) OF
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA (ICAI)

E-NEWSLETTER

December 2021

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Adv. M. Anilkumar, Hon'ble Mayor, Kochi Municipal Corporation inaugurates the Sub Regional Conference of SIRC of ICAI in the presence of Sri Manjith Singh, IRS, Commissioner of Income Tax of Admn & TP, CA. Atul Kumar Gupta, Past President of ICAI, CA. Babu Abraham Kallivayalil & CA. M.P Vijay Kumar, Central Council Members of ICAI, Sri Jose. V. J., Director Finance, Cochin Shipyard Ltd, CA. Jalapathi K, Chairman, SIRC of ICAI, CA. Renjith R Warriar, Chairman, Ernakulam Branch, CA. Roy Varghese, Past Chairman, Ernakulam Branch



Chairman's Message



Respected Members,

Greetings.

This message should probably be my last communication for the year 2021. The New Year awaits all of us for a healthier, brighter and happier time. I seriously can't imagine the pace at which yet another year concluded. As the famous Chinese businessman Jack Ma said, in these testing times, being alive and able to survive is "Profit". I lay my humble Pranams to all our dear and near ones who succumbed to Covid in 2021. Let us believe that the worst has passed us.

At the outset, I should wholeheartedly appreciate and thank our members for participating in the Council Elections in large numbers. The "once in three years" right was franchised positively as the votes polled by Ernakulam members this time is atleast 20% more than the previous elections. I also place on record my congratulations to SIRC Chairman CA. K. Jalapathi for organizing the Regional Conference of SIRC at Coimbatore in a grand and successful manner. Truly delighted to witness the turnout and the amazing array of topics and speakers.

Most importantly I place on record my wholeheartedly congratulations and appreciations to my immediate Past Chairman, CA. Roy Varghese for bagging the Best Branch Award for 2020 and CA. Allen Joseph, Immediate Past SICASA Chairman for bagging the Second Best SICASA Branch Award for 2020. Kudos to their efforts for the community and for taking Ernakulam Branch to the bigger heights.

The branch witnessed an eventful November as we had hosted the star-studded Sub Regional Conference on the 27th November at Hotel Kochi Marriott, Edapally inaugurated by the Hon'ble Mayor, Adv. M. Anilkumar and CIT (Admn & TPS) Manjit Singh, IRS. With an eminent list of speakers and guests, I am sure the members had a great time of learning and networking and most importantly a great time back in physical mode of events. Similarly in the non technical side, we had a great game of Cricket with the officers of Income tax Department, Kerala. Sri. Zakir Thomas IRS, DG Investigations and several other CITs graced the occasion. We will definitely hold more such events which helps in more branding for CAs and improves networking opportunity amongst various department officers. I also appreciate the efforts of SICASA Chairman, CA. Salim Rasheed for conducting the CA Students cultural event Encore in a stylish manner, which was inaugurated by the DCP of Kochi Ms. Aishwarya Dongre IPS and former Indian Cricketer Mr. S. Sreesanth.

Before I conclude, let us be reminded of the good times that we had in 2021 be it in personal, family or official times and also pay our pranams to the dear good souls we lost in the year including of CA members. Let's stay positive, focused and pray for a fantastic 2022.

Wholehearted wishes for a Merry Christmas and a very very Happy 2022. Stay blessed, safe, positive and happy always.

Thanks & Regards
CA. Renjith R. Warriar
Chairman

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Meetings/Seminars / Refresher Course

A Virtual CPE Seminar was conducted on 6th November 2021 on the topic "Audit Quality Maturity Model (AQMM) and what we normally miss". CA. Chinnsamy Ganesan, Chennai was the speaker for the meeting. 49 members attended



Virtual Two Days Virtual Workshop on International Taxation organized by the Committee on International Taxation of ICAI and hosted by the branch on 9th & 10th November 2021. CA. Jai Kumar Tejwani, New Delhi, CA. Sudha G Bhushan, New Delhi, CA. Kartik Mehta, Mumbai and CA. Prerna Peshori, Mumbai

Were the speakers on the topics "NRI Taxation – New residency provisions, return filing obligation, disclosure of overseas assets – issues and cautions", "Inbound and outbound investments structuring – FEMA and International Tax Perspective", "Withholding taxes on payments to non-residents" and "Professional opportunities for Cas in the field of International Taxation"



CA. Jai Kumar Tejwani,
New Delhi



CA. Sudha G Bhushan,
New Delhi



CA. Kartik Mehta
Mumbai



CA. Prerna Pishori
Mumbai

Another virtual CPE Meeting was conducted on the topic "Prevention of Money Laundering" on 17th November 2021. CA Herbert M.M was the speaker. 46 Members attended the programme



On 30th November 2021 another virtual CPE meeting on Transfer Pricing and Networking Guidelines was conducted by the branch. CA. Vijay S Iyer, New Delhi and CA. Jai Chhaira, Central Council Member of ICAI were the speakers on the topics "Recent developments in Transfer Pricing and Advanced Pricing Agreements (APAs)" and "Networking and Net Worthing". 205 members attended the meeting.



CA. Vijay S. Iyer
New Delhi



CA. Jai Chhaira
CCM, ICAI

Sub Regional Conference of SIRC of ICAI

Sub Regional Conference of SIRC of ICAI Organized by SIRC of ICAI and hosted by Ernakulam Branch of SIRC of ICAI At Kochi Marriott Hotel, Edappally. On 27th November 2021. Adv. M. Anilkumar, Hon'ble Mayor, Kochi Municipal Corporation inaugurated and delivered the inaugural address. Sri Manjith Singh, IRS, Commissioner of Income Tax of Admn & TP was the Guest of Honour and addressed the gathering. CA. Atul Kumar Gupta, Past President of ICAI, Sri Jose. V. J., Director Finance, Cochin Shipyard Ltd, CA. Jalapathi K, Chairman, SIRC of ICAI and CA. Renjith R Warriar, Chairman, Ernakulam branch addressed on the occasion. CA. Babu Abraham Kallivayalil, Chairman, Professional Development Committee, ICAI & CA. V.C. James, Past Central Council Member, ICAI were the Chairman for the technical sessions and CA. Atul Kumar Gupta, New Delhi and Hon'be Immediate Past President, ICAI, CA. M P Vijay Kumar, Chairman, Accounting Standards Board of ICAI, Chennai and CA. R. Krishnan, Alappuzha were the speakers on the topics "Input Tax Credit under GST and it's practical issues", "Adapting to the Digital World of Auditing – Way Forward for Members" & "Income Tax Audit Report – Analysis, Amendments & Revisions". 227 members attended the conference



Adv. M. Anilkumar, Hon'ble
Mayor, Kochi Municipal
Corporation



Sri Manjith Singh, IRS
Commissioner of Income
Tax of Admn & TP



CA. Atul Kumar Gupta
Past President, ICAI



CA. Babu Abraham Kallivayalil
CCM, ICAI



CA. M.P. Vijay Kumar
CCM, ICAI



CA. V.C. James
Past CCM, ICAI



CA. Jalapathi K
Chairman, SIRC



Sri Jose. V. J.
Director Finance
Cochin Shipyard Ltd



CA. Renjith R. Warriar
Chairman
Ernakulam ICAI

Other Activities – Members

Inauguration of AICITSS – MCS and ICITSS – Orientation Programme: was held on 2nd November, 2021. CA. Sreenivasan P.R. Past Chairman of the branch inaugurated the batch. CA. Renjith Warriar, Chairman, CA. K V Jose, Vice Chairman and Academic Affairs Chairman, CA. Salim A, SICASA Chairman were present on the occasion. 70 students were there in the batch

Inauguration of AICITSS – ITT: was held on 9th November, 2021. CA. Renjith Warriar, Chairman inaugurated the batch. CA. K V Jose, Vice Chairman and Academic Affairs Chairman was present on the occasion. 34 students were there in the batch.



Friendly Cricket Match : As part of Azaadi ka Amrit Mahotsav and Brand building of ICAI, whereby promoting awareness on fitness activities amongst Members, ICAI Ernakulam Branch organized friendly T20 cricket match with Officers of Income Tax Department, Kerala on 14 th November, 2021 at Rajagiri College Ground, Kakkanad. The T20 match was inaugurated by Commissioners Sri. M. Rajasekhar, IRS. Mr. Zakir Thomas IRS, Mr. V.K. Prashanth IRS, Mr. Roy Jose IRS, and Sri. Keerthinarayan IRS. CA. T. N. Suresh, CA. S. Venugopal, Past Chairmen of the branch were present on the occasion.

Virtual Career Counselling Programme at Jawahar Navodaya Vidyalaya, Thrissur.

Career Counseling was given to the Plus I and Plus II students of Jawahar Navodaya Vidyalaya on 12th November October, 2021. CA. Isidore Lukose took the career counselling session and interacted with the students and cleared their doubts and queries pertaining to CA curriculum. CA. Renjith R. Warriar, Chairman of the Branch and CA. Jose K V, Vice Chairman of the branch addressed the students. The session was attended by around 50 students.

Campus Placement Programme Nov 2021

Campus Placement Programme November, 2021 was conducted on 15th November, 2021 virtually. The companies M/s Muthoot Finance Ltd., M/s Price Waterhouse Chartered Accountants LLP, M/s Varma & Varma, M/s ICICI Bank Ltd, M/s Walkaroo International Pvt Ltd, The Federal Bank Limited, M/s Pw&Co LLP, M/s EY GDS, M/s Pricewaterhouse Coopers Service Delivery Center (Kolkata) Private Limited, M/s Popular Vehicles and Services

Ltd were there for the placement programme. 43 newly qualified chartered accountants attended the placement programme.

Career Counselling Programme

Career counselling programme was organized by the Ernakulam Branch for the Plus one and Plus Two Students on 20 th November, 2021. CA. Razee Moideen, M/s M A Moideen & Associates was the resource person. CA. Salim A, SICASA Chairman addressed the students. 70 students from the school Santa Cruz Fortkochi, Gujarati HSS Mattancherry, GHSS North Paravoor, Govt VHSS Thrikakara, GVHSS Thirumady attended the programme.

Career Counseling was conducted on 21st November, 2021 for students of Marygiri CMI Public School, Koothatukulam. Session was conducted by CA. Amal Varghese gave the counselling session to the students. Around 82 students attended the programme

53rd Regional Conference of SIRC of ICAI at Coimbatore – VITTHAKAM – In pursuit of knowledge and excellence on 19th and 20th November, 2021.

53rd Regional Conference of SIRC of ICAI at Coimbatore – VITTHAKAM – In pursuit of knowledge and excellence held on 19th and 20th November, 2021 was attended by the managing committee members of the branch and other members from the branch. Around 330 members from Ernakulam attended the conference on Hybrid mode.

Ernakulam Branch of SIRC of ICAI bagged “BEST BRANCH OF SIRC, 2020” AWARD

Ernakulam Branch of SIRC of ICAI bagged First Place for Best Branch of ICAI for the year 2020 under the Large Category. The office bearers of the Ernakulam Branch of SIRC of ICAI received the “BEST BRANCH OF SIRC, 2020” AWARD from Shri. T. Sathish Kumar, Managing Director, Milky Mist at the 53rd SIRC Conference “VITTHAKAM” held at Le Meridian, Coimbatore on 19th & 20th November, 2021.

Students Activities

SIRC BEST BRANCH OF SICASA OF ICAI

Ernakulam branch of SICASA bagged the Second Place of SIRC Best Branch of SICASA of ICAI for the year 2020 under the Large Category. The award was given at the SIRC Regional Conference of SIRC of ICAI at Coimbatore. Mr. T. Satish Kumar, MD Milky Mist presented the award to the Past Chairman of SICASA Ernakulam Branch CA. Allen Joseph and Mr. Harikrishnan R, Past Vice Chairman Ernakulam SICASA and Ms. Phoebae Renna George, Past Secretary, Ernakulam SICASA .

Rapid Revision Series for Final and Intermediate Students

:Ernakulam Branch of SICASA jointly with Ahmedabad branch of WICASA conducted 18 days rapid revision series for Final and Intermediate Students from 23rd November to 30th November, 2021 virtually.

Programme - Be A Better Communicator

Ernakulam SICASA conducted a Special programme on English “Be A Better Communicator” (Virtual) on 5th & 20th

November 2021. The student’s speakers of the session were Govind R, Rajat Santhosh (Editorial Committee, SICASA Ernakulam), Nandita D Menon, Agishma R, Indraj Warrier, Poornendu M Nair, Sirajunnissa T A. The session was led by Chairman SICASA, Ernakulam Branch spoke at the Sessions. The session on 20th November was led by Mrs. Beena Vas, Asst. Commissioner, Income Tax

Workshops Conducted

Workshop on Strategy for the Last 30 Days of Examination : SICASA conducted a Workshop on “Strategy for the Last 30 Days of Examination” on 12.11.2021 Virtually. The session was taken by Mr. Abhishek A Krishnan.

Workshop on Economics – Monetary Policy: Ernakulam SICASA jointly with Kozhikode, Kannur and Kollam branch conducted a Workshop on “Economics – Monetary Policy” on 13.11.2021 Virtually. The session was taken by CA. Nityan Sethumadhavan.

Workshop on Special Audit :Ernakulam SICASA jointly with Kozhikode, Kannur and Kollam branch conducted a

Workshop on "Special Audit" on 14.11.2021 Virtually. The session was taken by CA. Nityan Sethumadhavan.

Workshop on Standard Costing – Focus on Overhead Variance : Ernakulam branch of SICASA of conducted a Workshop on "Standard Costing – Focus on Overhead Variance" on 19.11.2021 Virtually. The session was taken by CA. Sreenath Lal.

Workshop on Standard Costing – Focus on Material And Labour Cost Variance : Ernakulam branch of SICASA of ICAI conducted a Workshop on "Standard Costing – Focus on Material and Labour Cost Variance" on 24.11.2021 Virtually. The session was taken by CA. Tabish Hassan.

Congratulations



CA. Sathyannarayanan V & CA. Shaji Varghese are elected to Kerala Branch of Indo American Chamber of Commerce

ENCORE – Cultural Fest

Ernakulam Branch of SICASA of ICAI conducted CA Cultural Fest 2021 – ENCORE 2021 at Renewal Centre, Kallur, Ernakulam on 7th November, 2021. Encore - cultural fest is being conducted since 2009 and this is the 12th year that we are conducting this mega fest filled with happiness, joy, cheer and enthusiasm with hidden talents coming to the fore. Mr. Aishwarya Dongre IPS, Deputy Commissioner of Police, Ernakulam and Shri S. Sreesanth, Cricketer, Dancer and Actor inaugurated the cultural fest. The contest in Solo Song, Group Song, Solo Dance, Group Dance, Rampwalk, Skit and Percussion were conducted. CA. Renjith Warriar, chairman, CA. Salim A, SICASA Chairman, Mr. Krishnagopan, Vice Chairman, SICASA and Ms. Shimy Shaji Secretary spoke on the occasion. Around 300 students witnessed the cultural fest. Prizes and certificates were given away in the Valedictory Function.



FOUNDATION STONE-LAYING CEREMONY OF ICAI BHAVAN ERNAKULAM

& NATIONAL CONFERENCE
OF CHARTERED ACCOUNTANTS

Grand Hyatt, Kochi January 3 and 4, 2022

Organised by : Professional Development Committee,
The Institute of Chartered Accountants of India, New Delhi
Hosted by: Ernakulam Branch of SIRC of ICAI

Registration Fees

Rs. 1600/- for
ARS Members

Rs. 2800/- for
Non ARS on advance
registration

Rs. 3300/- for
Non ARS
Spot registration

12 CPE CREDIT
HOURS

SPECIAL GUEST CULTURAL PROGRAM



Padmashri Bharat
Mammooty
Actor

SPECIAL GUESTS

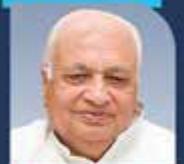
CA. Nihar N. Jembhusariya
President ICAI, New Delhi
CA. Debashish Mithra
Vice President ICAI, New Delhi
CA. Thomas Chazhikadan
MP (Lok Sabha, Kottayam)
Shri. Hibi Eaden
MP (Lok Sabha, Ernakulam)
Adv. M. Anil Kumar
Honorable Mayor of Kochi

CHIEF GUEST



Shri. M. Venkaiah Naidu
Honourable Vice-President
of India

GUEST OF HONOUR



Shri. Arif Mohammad Khan
Governor of Kerala

GUEST OF HONOUR



Shri. V. Muraliedharan
Minister of State
for External Affairs of India

SPECIAL GUEST



Shri. P. Rajeev
Honourable Minister for Industries,
Law and Coir, Kerala

Christmas



✠ His Grace Most. Rev. Dr. Joseph Kalathiparambil
Archbishop of Verapoly

This month we have the Xmas message given by the Metropolitan Archbishop, Dr. Joseph Kalathiparambil Archbishop of Verapoly (originally known as Vicariate of Malabar) one of the oldest Dioceses of India.

The Festal season of the Nativity of Jesus fills our hearts with renewed vitality and joy. With cheerful hearts let us offer each other Christmas blessings.

The Son of God Jesus Christ came into the world two thousand years ago. It was the fulfilment of the prophecy written in the Old Testament of the Bible. He was born in simplest circumstances in a manger, but Joseph and Mary were overwhelmed with the joy of the incarnation. The birth in a manger signifies a noble life. God the almighty Father prepared for His Son a warm welcoming with brightening stars around, the choirs of celestial beings, the praising of Magi and shepherds and the abundance of gifts they brought. Here God prepared for His Son a suitable situation in the midst of adversity. Likewise, God our Father is very much concerned of His children. This is the reality we experience every day. God is with us always in the troublesome ways of our life. He won't leave us alone in our pain and affliction.



The world is yet not free from the deadly Covid-19 pandemic. The pandemic has affected every Human being since the last two years across the globe. We have lost many of our dear ones because of Covid-19. We saw millions across the world struggling for food and treatment. The hospitals were running out of beds and oxygen. But as Pope Francis rightly pointed out in his Social Encyclical letter 'Fratelli Tutti', the global health emergency has helped demonstrate that "no one can face life in isolation" and that the time has truly come to "dream, then, as a single human family" in which we are "brothers and sisters all"

The need of the hour demands us to be "Good Samaritan" so as to help as many as vulnerable ones, orphans, marginalized, homeless, migrant and unorganized workers, differently abled, aged and women and children who are in the "street" waiting for our help. Beyond the

boundaries, everyone has the right to live with dignity and respect. It cannot be denied to anyone. We must build fellowship across the world for doing good for the people and earth. We should place the right to dignity of human beings in first place over wealth and profit. The existing policies and programs should be modified and the new policies and programs should be developed accordingly. We should build and reconcile with communities by doing service to others.

This is the message that the Savior's birthplace gives us, that we must be able to lead others like a star, to give music of hope like angels, joyfully submit to others what we have like shepherds, and go down to others with the humble attitude of magi. Thus we could love one another as brothers.

May the love of God flow through us all this Christmas. Once again, I wish everyone a Merry Christmas and a Happy New Year.

Archbishop Joseph Kalathiparambil was born on October 6, 1952, at Vaduthala, in Cochin, Kerala. He was ordained a priest on March 13, 1978, by Archbishop Joseph Kelanthara of the Verapoly Archdiocese, Kerala. Later he specialized in Canon Law from Rome and was appointed Vice Rector of Collegio San Paolo in Rome from 1984 to 1989. He was conferred the title of Chaplain of His Holiness, Monsignor, in 1989 by Pope John Paul II. He returned to Kerala and served as Chancellor of the Archdiocese of Verapoly from 1989 to 1996. He was advanced to the papal Prelacy of Honour on January 31, 2001.

On November 6, 1996, he was made the Vicar General of Archdiocese of Verapoly, which post he held till 2002. He was nominated Bishop of Calicut in 2002 where he continued till 2011. He was then appointed by Pope Benedict XVI as the Secretary of the Pontifical Council for the Pastoral Care of Migrants and Itinerants on February 22, 2011. On March 5, he was also appointed as a Member of the Congregation for the Evangelization of Peoples.

Dr. Joseph Kalathiparambil was appointed the Archbishop of Verapoly by His Holiness Pope Francis on October 31, 2016. Dr. Joseph is an authority on Theology and acknowledged for his humanitarian concerns. His social service venture, "Snehabhavanam" with the aim of providing housing for all irrespective of caste or creed has been a solace for many deserving in Ernakulam.



To scratch an Itch - to do or not to do!

Dr. Reena Varghese MS, ENT,
HOD, Lisie Hospital Ernakulam

Neurodermatitis is a skin disorder associated with severe itching and can occur anywhere in the body. A vigorous rub over the skin is enough to traumatize and trigger swelling and further itching. The pain that follows these itching sessions can be excruciating. Medications will be needed to reduce the swelling and the pain. Avoidance of scratching and rubbing is essential for a cure even though it may be very tempting to soothe the itch. Soothing cremes and lotions and oral medicines to reduce itching will further aid the treatment.

Allergy and fungal infections are also associated with itching. The former is usually associated with allergic manifestations all over the body. The latter is more common in humid climates or swimmers. Some people have the habit of washing their ear canals with soap and water while bathing. The ear canal being tortuous prevents this water from draining. Moisture in the ear tends to favour the growth of fungi and bacteria. Attempts to dry with a towel can be traumatic and leads to itching. Nature has its mechanism to keep the ears clean. It is not required to wash or clean the ear canals at all. Fungal infections must be treated appropriately by the doctor with appropriate antifungals.

A lot of people around me, including some fellow doctors, indulge in the habit of scratching their ears. There is a transient pleasant sensation due to the stimulation of the nerves in the skin of the ear canal. Itching the ear is habit-forming and almost addictive for some people. This skin is very delicate and easily injured by the scratching. Injury to the protective skin barrier lets in infection, further worsening the itch. Understanding this vicious cycle will help to break the habit. If the itch is intolerable, it is better to get the help of an otorhinologist, rather than giving in to the temptation. Appropriate soothing agents help temporarily, but the problem tends to recur if the habit is not corrected. An itch for an itch is no solution. Even the best doctor is rendered helpless by this lack of self-discipline.

Earbuds or Q tips, as the commercially available cotton swab sticks are called, is a misnomer. These are not suitable for use in the ear as they are usually quite stout and tend to push the debris deeper into the ear canal. Children usually tend to copy adults and the easy availability of earbuds at home, encourages the habit in them too. Many patients wonder as to how it was alright for a doctor to use a swab-stick to clean a patient's ear, while the same was forbidden for them. E.N.T. doctors are trained to do so safely and are also armed with the knowledge of anatomy to avoid any damage to the structures in the ear. Moreover, the swab stick that the doctor uses is usually custom made

for the purpose, slender and flexible. The otorhinologist is also supported by good lighting and magnification to aid visibility as with a microscope. Surely, this is not the same as self-cleaning!

The never-ending list of things that are used to itch the ear include fingers, pins, feathers, matchsticks, earpicks etc. The earpick is a small, spoon-shaped metallic device, used traditionally to clean the ear canal. However, it is an inherently dangerous piece of equipment and should never be used in the ear canal. A fellow doctor had even attached a metallic ear-pick to his key chain, just to scratch his ear at will. He presented with excruciating earache on several occasions but could not be convinced to change his habit. Finally, the damage to his ear canal was so severe that it could be demonstrated on a CT scan. Only then did he decide to change his habit and of course, his keychain!

Itching in the nose results in the habit of picking the nose. This is, I could say, almost universal and of course gross. Children usually admit to it truthfully and can then be easily trained to break the habit. Adults more often deny it and for them, accepting the problem is the halfway mark to cure. The common excuse is that they were only indulging in a gentle cleansing of the nostrils! Frankly, the nose needs no cleaning. Crusting in the nose is usually the result of the injury to the delicate skin caused by the cleaning. Wounds heal by scab formation and the removal of these scabs, lead to the refreshing of the wound. This vicious cycle in the nose is the most common cause of bleeding from the nose. If left alone for a week or so, the crusts fall off with healing. If the crusts are persistent and irritating, medical attention should be sought. Another downside of the nose-picking is the possibility of infections by the microorganisms on infected hands. These infections may, in turn, be a cause for bleeding too.

The habit of itching is best avoided, especially, in these COVID times.

Dr. Reena is currently the Head of the Department of ENT at Lisie Hospital Ernakulam. She was born and brought up in the Steel City of Rourkela and is an alumnus of VIMSAR Medical College Odisha. She had a short stint as HoD of ENT at LF Hospital Angamaly before joining Lisie Hospital a quarter century back. Preferring Otolaryngology to the other branches of ENT, she can be reached on her blog site E.N.T. and MORE. A Golf enthusiast, she is happily married to CA Joseph Thomas, and they have two sons Vivek who is married to Merin and Vinay both of whom are software Engineers in US.



Statute: Income Tax Act
Sec.56(2)(viib) – Issue of shares on amalgamation
Decision in favour of : Assessee

Title : DCIT vs Ozone India Ltd

Citation: 203 DTR Trib 161 *Bench: ITAT Ahmedbad*
Issue of shares at face value by the amalgamated company to the shareholders of amalgamating company in pursuance of scheme of amalgamation recognized in the court does not fall within the scope and ambit of section 56(2)(viib)

Statute: Income Tax Act
Sec.68, 271D – No addition based on mobile phone messages
Decision in favour of : Assessee

Title : Ekta Housing Private Limited vs DCIT

Citation: 89 ITR Trib 56 *Bench: ITAT Mumbai*
Loose sheets and data retrieved from mobile phones could not brought within the scope of the definition of 'books of account' as defined in section 2(12A) of the Act and hence no addition could be made under section 68 of the Act. Notings indicated on-money receipts on sale of flats/shops was liable to assessed as 'business receipts' and not under section 68. 'Whatsapp' , messages exchanged between employee and promoter pointed out cash transaction but they could not on such standalone basis be taken as evidence and penalty cannot be levied

Statute: Income Tax Act
Sec.69A – deposit of high denomination notes
Decision in favour of : Assessee

Title : Uma Agrawal vs ITO

Citation: 203 DTR Trib 404 *Bench: ITAT Agra*
In view of the binding nature of CBDT instruction 3 of 2017 dated 21.2.2017 AO was prohibited from making any addition in the hands of a housewife in respect of high denomination notes deposited in bank account during demonetization period if the amount was less than Rs.2.50 lakhs

Statute: Income Tax Act
Sec.80P – Accepting deposit from non- members
Decision in favour of : Assessee

Title : PCIT vs Quepem Urban Co-operative Credit Society Ltd

Citation: 203 DTR 141 *Bench: Bombay HC*

The apex court in Mavilayi Service Co-operative Bank decision has put a quietus to the controversy that authorities under income tax act cannot go behind the registration certificate of co-operative society and examine its activities to determine its true nature. Their accepting deposits from non-members does not disqualify them from claiming benefits under 80P

Statute: Income Tax Act
Sec.80JJA – Software companies eligible
Decision in favour of : Assessee

Title : CIT vs Texas Instruments India Private Ltd

Citation: 435 ITR 1 *Bench: Karnataka HC*

A benevolent provision has to be read liberally and reasonably and if there is an ambiguity, in favour of the assessee. It is always required to interpret and/or apply the provisions of the Act, taking into consideration the intent and purpose of the provisions; On the facts and circumstances of the case, software engineer who does not discharge supervisory duty is workman and having satisfied the period of 300 days, the assessee was entitled to deduction

Statute: Income Tax Act
Sec.139(5) – Deduction cannot be denied
Decision in favour of : Assessee

Title : Craftsman Automation Private Ltd vs CIT

Citation: 435 ITR 558 *Bench: Madras HC*

Deduction under section 80JJA was not allowed since there was delay in filing revised return claiming such benefit though the audit report was submitted along with the revised return, Substantive benefit cannot be denied on ground procedural formality of delay in filing return of income. Assessee entitled to deduction

Statute: Income Tax Act
Sec.144B – Personal hearing in faceless assessment
Decision in favour of : Assessee

Title : Sanjay Aggarwal vs NFAC

Citation: 203 DTR 73 *Bench: Delhi HC*

Usage of the word 'may' in section 144b(7)(vii) cannot absolve the Revenue from the obligation cast upon it to consider the assessee request for personal hearing ; it was incumbent upon the Revenue to accord a personal hearing when requested ; impugned orders are set aside

Statute: Income Tax Act
Sec.147, 151 – Objection not disposed off
Decision in favour of : Assessee

Title : Viresh Hemani vs ITO

Citation: 435 ITR 376 *Bench: Orissa HC*

Mandatory requirement that the assessee's objection against re-opening of assessment should be disposed off by the assessing officer by a speaking order was not complied with. The reassessment proceedings under section 147 was vitiated on this ground alone

Statute: Income Tax Act
194C vs 194 J – Arranging surrogate mothers
Decision in favour of : Assessee partly

Title : Kiran Infertility Central Private Ltd vs ITO

Citation: 89 ITR Trib 434 *Bench: ITAT Hyderabad*

The assessee ran an infertility clinic and had a set package price for the treatment of infertility. There was no element of technical service involved in the surrogacy process to satisfy any managerial, professional or technical service under section 194J read with the Explanation to section 9(1)(vii). The “material breach” clause suggested that it was the infertility centre or physician (the assessee) who shall reimburse the intended parents for all sums expended plus interest at the maximum allowable rate and hence TDS would be liable under section 194 C

Statute: Income Tax Act
Sec.201 – Deductee not liable
Decision in favour of : Assessee

Title : Ashok Kumar and Others vs JCIT

Citation: 435 ITR 449 *Bench: Madras HC*

To the extent tax has been deducted by the tenant but not remitted to the Department, no demand should be made against the deductee assessee. Demand notices issued against the assessee under section 201 are quashed.

Statute: Income Tax Act
Sec.263 – No power to revise
Decision in favour of : Assessee

Title : Abha Bansal and Others vs PCIT

Citation: 89 ITR Trib 324 *Bench: ITAT Delhi*

As per explanation 1(a)(i) and (ii) of section 263(1) of the Act, an order of assessment passed with the approval of JCIT under section 153 D of the Act could not be revised under section 263 of the Act. PCIT did not have jurisdiction to proceed under section 263 and order was void ab initio.

Statute: Income Tax Act
Sec.271(1)(c) – Not discharged satisfaction
Decision in favour of : Assessee

Title : Opinder Singh Marwah vs ACIT

Citation: 89 ITR Trib 431 *Bench: ITAT Delhi*

Assessing Officer had recorded satisfaction for initiation of penalty proceedings mentioning both the charges. In the notices issued the Assessing Officer had not struck off any of

the twin charges and in the penalty order the Assessing Officer had levied penalty mentioning both the charges. There may be certain circumstances where both the charges may sustain, but the Assessing Officer at the time of recording satisfaction must demonstrate how both the charges are satisfied. Even in the penalty order, such exercise had not been carried out. Therefore, the levy of penalty was not sustainable.

Statute: Income Tax Act
Sec.271AAA – specified domestic transaction
Decision in favour of : Assessee

Title : Anitha Sunil Mahajan vs ACIT

Citation: 89 ITR Trib SN 52 *Bench: ITAT Pune*

The assessee reported four payments in the tax audit report as having been made to persons specified under section 40A(2)(b) of the Act. On the ground that the total of such transactions in the nature of specified domestic transactions exceeded the qualifying limit of Rs. 5 crores, requiring the assessee to maintain documents and information in terms of section 92D and furnish audit report as per section 92E of the Act, the Assessing Officer called upon the assessee to furnish the information and documents, in reply to which the assessee stated that the tax auditor had inadvertently reported such payments as having been made to persons specified under section 40A(2)(b) of the Act. There being no admission of error by the auditor, penalty under section 271AA was levied for failure to comply with the provisions of sections 92D and 92E of the Act. The Commissioner (Appeals) affirmed the penalty, holding that the payments fell within the ambit of the definition of “relative” in the Explanation to section 56(2)(v).

On appeal :
Held, allowing the appeal, that the first three transactions of purchases were with the assessee’s husband’s brother’s wife, the mother-in-law of the assessee and the assessee’s husband’s brother. None of these three persons fell within the definition of “relative” as given in section 2(41). The last transaction was with the assessee’s husband. This transaction was covered within the meaning of term “relative” as given in section 2(41) and hence fell within the realm of section 40A(2)(b). As this transaction was only for Rs. 1.80 lakh, it would not qualify as a specified domestic transaction under section 92BA and section 92D / 92E were therefore not attracted. Consequently, there was no question of any penalty under section 271AA.

PROPOSED PROGRAMMES FOR DECEMBER 2021

Date	Event	Time	CPE
1st December	55th Formation Day Celebrations and Talk on Awareness Workshop on NSIC Scheme for MSME Entrepreneurs	4.30 pm	
11th December	CPE Workshop	10 am - 5 pm	6 hrs
16th - 18th December	Three Days CPE National Virtual Conference	3 pm - 6 pm	9 Hrs
20th December	Interaction with Income Tax Department	4 pm - 6pm	2 hrs
22nd December	CPE Meeting on “Expectations from Listed Companies on Financial Reporting”	4 pm - 36 pm	2 Hrs
30th December	CPE Meeting on Amendments in GST effective from January 2022 and associated challenges at ICAI Bhawan, Ernakulam	5 pm - 8 pm	3 Hrs

RECENT ADVANCE RULINGS UNDER GOODS AND SERVICES TAX JUDICIAL DECISIONS ON INDIRECT TAXES

Indirect Tax

CA.P.J.Johney FCA

A. RECENT ADVANCE RULINGS UNDER GST

Statute: Goods and Services Tax

Decision in favour of: Applicant

Title: Shyam Sundar Sharma

Abhishek Chauhan and Dinesh Kumar Verma (Members)

Citation: Advance Ruling No. UP ADRG 71 /2021

Bench/Court: [Before the Authority for Advance Ruling](Goods and Services Tax, Uttar Pradesh)

Que. What should be the classification and GST rate on supply of Popcorn under Notification No. 01/2017 — Central Tax (Rate) dated 28.06.2017 amended till date?

Answer- The HSN code of the product namely “Popcorn” is 19041090 attracting rate of tax @ 9% each under Central and State Tax (cumulatively 18%) as per Sl. No. 15 of Schedule II of Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017, as amended. This ruling is valid only within the jurisdiction of Authority for Advance Ruling Uttar Pradesh and subject to the provisions under Section 103(2) of the CGST Act, 2017 until and unless declared void under Section 104(1) of the Act.

Statute: Goods and Services Tax

Decision in favour of: Applicant

Title: M/s. Prag Polymers

Abhishek Chauhan and Dinesh Kumar Verma (Members)

Citation: Advance Ruling No. UP ADRG TS 75 /2021

Bench/Court: [Before the Authority for Advance Ruling](Goods and Services Tax, Uttar Pradesh)

Que. What should be the classification of Coach Work like Switch Board Cabinet for Railway Coaches and Locomotives.

Answer- “Switch Board Cabinet” merits classification under HSN 8537.

This ruling is valid only within the jurisdiction of Authority for Advance Ruling Uttar Pradesh and subject to the provisions under Section 103(2) of the CGST Act, 2017 until and unless declared void under Section 104(1) of the Act.

Statute: Goods and Services Tax

Decision in favour of: Applicant

Title: M/s Concord Control Systems

Pvt. Ltd.

Abhishek Chauhan and Dinesh Kumar Verma (Members)

Citation: Advance Ruling No. UP ADRG 73/2021

Bench/Court: [Before the Authority for Advance Ruling] (Goods and Services Tax, Uttar Pradesh)

Que 1. What will be the HSN Code and GST Rate on supply of “Bellow Duct” to RDSO Ministry of Railways for use in Indian Railway Coaches?

Answer- “Bellow Ducts” merits classification under HSN 8424 attracting GST @18% (CGST 9% & SGST 9%).

Que 2. Whether the supply of “Bellow Duct” to RDSO Ministry of Railways for use in Indian Railway Coaches will fall under the HSN Code 8607 having GST Rate of 12% or will it fall under the HSN 8424 having GST Rate of 18%.

Answer- The supply of “Bellow Duct” to RDSO Ministry of Railways for use in Indian Railway Coaches will fall under the HSN 8424 having GST Rate of 18%.

This ruling is valid only within the jurisdiction of Authority for Advance Ruling Uttar Pradesh and subject to the provisions under Section 103(2) of the CGST Act, 2017 until and unless declared void under Section 104(1) of the Act.

B. JUDICIAL DECISIONS ON INDIRECT TAXES

Statute: Goods and Services Tax

Decision in favour of: Assessee

Title: PRAFUL NANJI SATRA

V. State of Maharashtra and Others

UJJAL BHUYAN and MILIND N. JADHAV JJ.

Citation: [2021] 89 GSTR 1 (BOM)

Bench/court: [In the Bombay High Court]

Goods and Services Tax—recovery of tax— provisional attachment—conditions precedent for—assessee sharing office premises with other business entities authorisation under section 67 given in respect of another entity by officer of rank of deputy commissioner—no such authorization under section 67 or ACO in respect of assessee—assessee summoned to tender evidence as witness in case of different business entity — provisional attachment carried out by joint commissioner without authorization

by commissioner— attachment of bank account of assessee without jurisdiction— availability of alternative remedy not bar to writ petition—Maharashtra goods and services taxes act (43 of 2017), ss. 67, 70, 83.

Statute: Goods and Services Tax

Decision in favour of: Assessee

Title: G. Sankar Timber Depot v. State Tax Officer(Adjudication),(Intelligence Wing), Tirunelveli

Abdul Qudhose J.

Citation: [2021] 89 GSTR 46 (MAD)

Bench/court: [In The Madras High Court-Madurai Bench]

Goods and Services Tax— assessment— natural justice—assessment orders passed within three months of notice while state under lockdown— categorical stand of Assessee that it was not liable to pay demand—state tax officer ought to have allowed Assessee more time to place objections with regard to demand— assessment order passed within ten days without waiting for Assessee’s reply—not sustainable—orders quashed and matter remanded for disposal afresh putting Assessee to terms—constitution of India, art. 226.

Statute: Goods and Services Tax

Decision in favour of: Department

Title: Smt. Kanishka Matta V. Union of India and Others

S. C. Sharma and Shailendra Shukla JJ.

Citation: [2021] 89 GSTR 56 (MP)

Bench/court: [In The Madhya Pradesh High Court—Indore Bench]

Goods and Services Tax—search and seizure — “documents or books or things” — “things” includes money— seizure of money on reasonable belief that it constituted proceeds of illicit trade— admission by person from whom seized— writ petition for release of cash—no relief—central goods and services tax act (12 OF 2017), s. 67(2).

Statute: Goods and Services Tax

Decision in favour of: Assessee

Title: Ba Continuum India Pvt. Ltd V. Union of India and Others

Ujjal Bhuyan and Abhay Ahuja JJ.

Citation: [2021] 89 GSTR 73 (BOM)

Bench/court: [In the Bombay High Court]

Goods and Services Tax—refund—not to be denied without

Giving Assessee opportunity to be heard— “opportunity to be heard”, meaning of—Assessee seeking personal hearing—order passed without personal hearing—not sustainable—order set aside for decision afresh by another competent officer—central goods and services tax act (12 of 2017), S. 54(7) central goods and services tax rules, 2017, R. 92.

Statute: Service Tax

Decision in favour of: Department

Title: Arctic Cooling Solutions India Pvt. Ltd. V. Union of India and Others
Amit Rawal J.

Citation: [2021] 89 GSTR 89 (KER)

Bench/court: [In the kerala high court]

Service Tax—dispute resolution-sabka vishwas (legacy dispute resolution) scheme-statement of amount payable in respect of declaration-power of designated committee to rectify even beyond 30 days where material particular furnished in declaration found to be false-failure to file evidence of filing manual return—designated committee issuing statement initially based on declaration-rectification in absence of any returns or payment of tax-justified-finance (no. 2) act (23 of 2019),S. 129(2)(c)-sabka vishwas (legacy dispute resolution) scheme, 2019.

Statute: Value Added Tax

Decision In Favour Of: Assessee

Title: Vijay Constructions V. Commercial Tax Officer (Works Contract), Ernakulam and Others
Amit Rawal J.

Citation: [2021] 89 GSTR 100 (KER)

Bench/court: [In The Kerala High Court]

Value Added Tax-assessment of escaped turnover-limitation-assessment years 2009-10 and 2010-11-rules, requiring Assessee to maintain books for five years from end of assessment year or two years from date of disposal of appeal or revision against such assessment—not proper to reopen assessments to bring to tax escaped turnover, in a manner that prejudicially affects Assessee-notice under section 25(1) read with section 42(2)(b) dated February 22, 2017 followed by assessment order—assessment orders not sustainable-Kerala value added tax act,2003 (30 of 2004),S. 25(1), 42(2)(b), (3)—Kerala value added tax rules 2005 R, 58(20).

Statute: Goods and Services Tax

Decision in favour of: Assessee

Title: Pinax Steel Industries Pvt. Ltd. V. State of Bihar and Another

Sanjay Karol C. J. and Prabhat Kumar Singh J.

Citation: [2021] 89 GSTR 105 (Patna)

Bench/Court: [In The Patna High Court]

Goods and Services Tax—demand and recovery—natural justice—first quarter of 2017-18—order dated November 30, 2019 passed along with connected demand notice without responding to petitioner’s petition dated October 19, 2019 in form drc-06 seeking further time in proceeding and without fixing a date of hearing—violation of principles of natural justice—order set aside— Bihar Goods and Services Tax act (12 of 2017), ss. 50, 73.

Statute: Goods and Services Tax

Decision in favour of: Applicant/ Department

Title: Dr. H. B. Govardhan, In Re

Dr. Ravi Prasad M. P. and Mashhood Ur Rehman Farooqui (Members)

Citation [2021] 89 GSTR 116 (AAR)

Bench/court: [Before the Authority for Advance Ruling]

(Goods and Services Tax, Karnataka)

Goods and Services Tax-services-medical doctor-diagnostic and treatment services— business promotion services-medical doctor specialised in cancer and other general health care services working in hospital in India as salaried employee and rendering consulting services to hospitals/laboratories/biobanks registered in USA and other countries through phone calls, video conference, etc.-diagnostic and treatment services rendered to hospitals/laboratories/biobanks registered in USA and other countries-exempt-services rendered in nature of management activities to foreign companies as per contract-business promotion services-Applicant being service provider ,as intermediary, becomes taxable-liable for registration under goods and services tax acts-medical services and part time practising in clinic in India exempted as diagnostic and treatment services covered under healthcare services-Karnataka goods and services tax act (27 OF 2017).

Statute: Value Added Tax

Decision in Favour of: Assessee

Title: Concorde Housing Corporation Pvt. Ltd. V. State of Karnataka

Citation: [2021] 89 GSTR 127 (KARN)

Bench/court: [In The Karnataka High Court]

Value Added Tax—transfer of business—

tribunal—partnership firm converted into a joint stock company under provisions of companies act and incorporated thereunder—petitioner on transfer of business obtained new registration under value added tax act—entitled to benefit of carrying forward of payments made to sub-contractors accumulated during its status as partnership firm—finding by tribunal that petitioner not substantiated its claim for deduction before adjudicating authority as well as first appellate authority not an issue before it and set aside as perverse-also not considered finding by lower authorities and documents adduced by petitioner-Order by tribunal holding petitioner cannot carry forward unabsorbed sub-contractor payment by invoking section 46(1) set aside—companies act (1 of 1956), S. 575-Karnataka value added tax act. -tax act, 2003 (32 of 2004), ss. 27(1), (2), 28(2), 46(1), (2), (2A).

Statute: Services Tax

Decision In Favour Of: Assessee

Title: New India Civil Erectors Private Limited

V. Union Of India and Others

Ujjal Bhuyan and Milind N. Jadhav JJ.

Citation: [2021] 89 GSTR 137 (BOM)

Bench/court: [In the Bombay High Court]

Service tax-dispute resolution scheme-declaration-person eligible to file-summons issued to Assessee in December 2019 and manager and consultant of Assessee admitting service tax for period 2015-16 to June 30, 2017 payable by Assessee with interest and penalty-rejection of declaration on ground declaration made after initiation of enquiry-rejection without seeking clarification from Assessee or giving it opportunity of hearing-not sustainable-sabka vishwas (legacy dispute resolution) scheme, 2019—finance (no. 2) act (23 of 2019),ss.123(c), 125(1)(e), (f).

Statute: Goods and Services Tax

Decision in favour of: Assessee

Title: Awadkrupa Plastomech Pvt. Ltd. V. Union Of India

J. B. Pardiwala and Ilesh J. Vora JJ.

Citation: [2021] 89 GSTR 163 (GUJ)

Bench/court: [In The Gujarat High Court]

Goods and Services Tax—integrated goods and services tax—zero-rated supplies—refund based on shipping bill filed by exporter— lower and higher rate of duty drawback same in Assessee claiming drawback of customs component only—not a case of availing of double benefit, i. E., of integrated goods and services tax refund and higher duty drawback— Assessee entitled to refund of integrated

goods and services tax paid in respect of "zero-rated supplies" under shipping bill of exporter central goods and services tax act (12 of 2017), s. 54- integrated goods and services tax act (13 of 2017), s. 16—notification no. 131/2016-customs (n. T.) Dated October 31, 2016—circular no.37 of 2018-customs dated October 9, 2018.

Statute: Value Added Tax

Decision In Favour Of: Assessee

Title: Commissioner, Commercial Tax, U. P., Lucknow V. Saurabh Traders

Alok Mathur J

Citation: [2021] 89 GSTR 175 (ALL)

Bench/court: [In The Allahabad High Court]

Value Added Tax—penalty—declaration form—evasion of tax—check post—import of goods—goods transported in vehicle intercepted by mobile squad at Moradabad and found on inspection that vehicle accompanied by form xxviii and all other documents but column 6 of form xxxviii found blank (not mentioning of bill/cash memo/challan/invoice number) — show cause notice issued to Assessee and penalty imposed on ground form left blank for reuse of said form for import of unaccounted goods—not justified— non-mentioning of bill/cash/memo/ challan/ invoice number cannot be sole ground for imposing penalty—satisfaction to be recorded after giving opportunity to dealer or person and after considering all relevant materials or evidence on record that there was intention to evade tax—goods transported and mentioned in various documents found to be same— duty of officer at check post to fill unfulfilled column himself in light of circular dated February 3, 2009—Uttar Pradesh value added tax act (5 of 2008), ss. 50(1),54(1) (14), 58.

Statute: Sales Tax

Decision In Favour Of: Department/Assessee

Title: Russell Credit Ltd.

V. Commercial Tax Officer, Adyar I Assessment Circle, Chennai

C. Saravanan J

Citation: [2021] 89 GSTR 188 (MAD)

Bench/court: [In The Madras High Court]

Sales Tax—deemed sale—transfer of right to use goods—sale in course of import—dealer, a non-banking financial company engaged in financing and equipment leasing—lease agreements executed after goods sailed from foreign port and before bills of entry filed for clearing imported goods—imports made by dealer in its own name—bills of lading and bills of entry in name of dealer itself— dealer exercising

effective control and possession over machinery till delivery—dealer continuing to receive lease rentals during currency of lease agreements—dealer entitled to deduction of lease rental received period up to date of actual clearance of imported goods from customs barriers—for period after effective possession and control transferred to lessees dealer liable to pay tax—Tamil Nadu General Sales Tax Act (1 of 1959), SS. 2(N), 3A(2)(A) central Sales Tax Act (74 of 1956), SS. 2(G)(IV), 5(2)—Tamil Nadu General Sales Tax Act Rules, 1959, R. 15(6).

Statute: Goods and Services Tax

Decision in favour of: Assessee

Title: Britannia Industries Limited V. Union Of India

J. B. Pardiwala and Bhargav D. Karia JJ.

Citation: [2021] 89 GSTR 231 (GUJ)

Bench/court: [In The Gujarat High Court]

Goods and Services Tax—input tax credit— Assessee situated in special economic zone and making zero-rated supplies—credit of integrated goods and services tax distributed by input service distributor for services pertaining to special economic zone unit— Assessee entitled to claim refund of integrated goods and services tax in electronic credit ledger as there is no specific supplier who could claim refund-central goods and services tax act (12 of 2017), ss. 2(61), 16, 54—integrated goods and services tax act (13 of 2017), s. 16(1)(b)—central goods and Services tax rules, 2017, r. 89—notification no. 28 of 2012 dated June 20, 2012.

Statute: Service Tax

Decision In Favour Of: Assessee

Title: Back Office It Solutions Private Limited V. Union Of India and Others

Rajiv Shakdher and Talwant Singh JJ.

Citation: [2021] 89 GSTR 256 (DELHI)

Bench/court: [in the delhi high court]

Service tax—show-cause notice—consultation by principal commissioner or commissioner before issuance in cases involving demands concerning duty above Rs. 50,00,000—mandatory exceptions—question whether or not services rendered by Assessee to two separate juridical entities outside India eligible to tax—not a case of "preventive action" falling under exception—direction to department to hold pre-show cause notice consultation— finance act (32 of 1994), s. 65b (44), expln. 3(b)— place of provision of services rules, 2012, r. 9(b)—service tax rules, 1994, r. 6a(1)(d), (f)—CBDT instruction December 21, 2015 bearing f, no. 1080/09dla/misc./15/757—CBDT master circular m. Dated march 10, 2017.

Statute: Value Added Tax

Decision In Favour Of: Assessee

Title: Va Tech Wabag Ltd. V. State Of Assam and Others

Soumitra Saikia J.

Citation: [2021] 89 GSTR 300(GAUHATI)
Bench/court: [In The Gauhati High Court]

Value Added Tax—refund—application for—limitation— assessment years 2006-07 to 2010-11—excess amount paid by way of TDS— refund applications submitted by petitioner within time—receipt not acknowledged by respondent authorities — petitioner informed that there was no record of any such applications filed by petitioner —fresh refund applications filed by petitioner rejected on ground barred by limitation by order on December 9, 2016 stating that "dealer has submitted that it had filed application within time for which it failed to furnish any proof" —whether delay ought to be condoned or not, was not adequately addressed—no reference to application seeking refund and/or relevant orders of assessment which indicated refund payable to petitioner—subsequent affidavit filed by department that petitioner failed to submit any reasonable, logical and substantive reasons for not filing application within prescribed time— department cannot expand scope of order passed by departmental officer exercising quasi-judicial jurisdiction —order and communication conveying rejection set aside— matter remitted for consideration afresh—assam value added tax act 2003 (13 of 2005), s. 50—assam value added tax rules, 2005, r. 29.

Statute: Goods and Services Tax

Decision in favour of: Assessee

Title: Navneet R. Jhanwar V. State Tax Officer and Others

Sanjeev Kumar and Sanjay Dhar JJ.

Citation: [2021] 89 GSTR 362(J&K)

Bench/court: [In The Jammu and Kashmir High Court]

Goods and Services Tax—writs under constitution — existence of alternative remedy—not bar to entertainment of petition where order under challenge passed in violation of principles of natural justice—notice to show cause why refund claim should not be dismissed on ground of delay but claim rejected on merits—no show cause notice issued to Assessee to show cause against rejection on merits— rejection not sustainable-order quashed and matter remanded for decision afresh —central goods and services tax act (12 of 2017), s. 54—central goods and services tax rules, 2017, r. 92—constitution of India, arts. 14, 226.