

# ERNAKULAM BRANCH OF SIRC OF THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA NEWSLETTER



March 2022

Vol : 01

Issue: 131



Shri. Vijay Kumar Nayak, General Manager, Reserve Bank of India, Ernakulam  
inaugurating the CPE Seminar on Bank Audit



CA. Prasanth Srinivas, son of CA. S.S. Ayyar who was the Chairman of Ernakulam Branch for the year 1979-80, handing over a cheque for Rs. 2,50,001/- towards the "S.S. Ayyar Endowment Fund" to CA. Jose K.V. Chairman, Ernakulam Branch for conducting "S. S. Ayyar Memorial Lecture" on his death anniversary on 8th June every year.

**New**  
**ARS 2022-2023**  
is applicable from  
1st March 2022 onwards





## Chairman's Message

Most respected Senior members and professional colleagues,

At the outset I wish you all a happy and fabulous New Financial Year 2022-2023. May this new year bring more professional success and prosperity for all of us.

An eventful one month has passed after the new managing committee took over the affairs of our branch. At this juncture, let me acquaint you with the programmes and events that were organized by us after taking over the mantle of chairman of this prestigious branch.

During the month of March we celebrated the International Women's day on 8th with a 3Hr CPE programme. During the programme, we honored women Chartered Accountants completing 25 years in profession in the year 2022. We also organized a full day CPE seminar and three evening CPE seminars on Bank audit. CPE Seminar on bank audit was inaugurated by Shri Vijay Kumar Nayak, General Manager, RBI, Ernakulam. CPE seminar on 25th March evening-S. Vaidyanath Aiyer Memorial Lecture was done via hybrid mode. Apart from these programmes, seminar on analysis of certain specific direct tax proposals in the finance bill and latest updates on RERA were also organized by us. There were two study circle meetings on Income tax changes relevant for closure of financial year 2021-2022 and Recent updates on compliance under Companies Act 2013 & Insolvency and Bankruptcy Code 2016. We hope these programmes were much beneficial to our members.

We were a part of the all Kerala Article Campus Placement programme conducted at the branch under the supervision of SIRC. We also conducted an Investment Awareness programme under the aegis of Investor Education & Protection Fund Authority of Ministry of Corporate Affairs, Government of India at Ramamangalam High School, Ernakulam on 16.03.2022

This month also witnessed the submission of the comments on Exposure Draft of Amendments to Ind AS 117,

Insurance Contracts to the Accounting Standards Board Secretariat of ICAI.

It's my privilege to inform you that our branch has been bestowed with a memorial endowment fund from CA. Prasanth Srinivas, son of CA. S.S. Ayyar, Past Chairman of Ernakulam Branch for organizing "S.S. Ayyar Memorial Lecture Meeting" on 8th June every year. Padmasree CA T.N. Manoharan, the former President of ICAI will be delivering the first S.S. Ayyar Memorial Lecture on 8th June 2022.

A meeting with the Principal Chief Commissioner of Income tax, Kerala was held on March 12, 2022 to discuss the current problems faced by the CA fraternity and assesses including filing of Form 3CD, 3CB, various Income tax returns and forms in the new portal of Income tax. The Managing Committee members of the Ernakulam Branch along with the immediate past Central Council Member of ICAI CA. Babu Abraham Kallivayalil attended the meeting.

Our branch SICASA is also very active in organizing various programmes for the benefit of students in the month of March. Branch SICASA conducted a bank audit seminar and a workshop on Fintech Industry. They also conducted special programmes on English Communication, Professional etiquette for CA students and Networking, Motivational talk to Orientation & MCS students. Branch SICASA also conducted a walkathon competition for students.

Our academic affairs are also going on in full swing. The mandatory classes on Orientation, ITT, Advanced ITT and MCS are proceeding successfully. We are planning to commence our coaching classes on foundation in the month of June 2022

As part of our branch CSR activity, we have given financial support to a needy student who is pursuing CA course. We plan to conduct a joint programme with Narcotic Department of Kerala Police, a workshop for students and their parents with regard to Narcotic addiction among youngsters.



Now looking ahead, as usual, April is a busy month for many of our members due to the bank audit. I wish all the very best for those who are engaged with bank audit and a successful completion of audit on time. As you are aware, there are many changes in Schedule III to Companies Act and CARO applicable from the financial year 2021-2022. During the month of April, we have planned programmes to enlighten our members about these changes.

apprehensions among our members regarding the same. But a detailed study will reveal that there is no cause for worry as these changes are not going to affect our career adversely, our profession will always stay in high stature.

Wish you all Happy Vishu and Happy Easter  
Jai Hind Jai ICAI

Let me also draw your attention to the recent Chartered Accountants Amendment Bill 2021 that has been passed by the Parliament on 30th March 2022. There are many

CA K. V. Jose  
Chairman

## International Women's Day Celebrations



CA. Deepa Varghese, Vice Chairperson, Ernakulam Branch of SIRC of ICAI Inaugurating the International Women's Day Celebrations



CA. Deepa Varghese  
Vice Chairperson,  
Ernakulam ICAI



Adv. Thushara James  
LLM, Ph.D



Dr. Vani Kesari LLB, LLM, Ph.D  
Director & Associate Professor,  
School of Legal Studies, CUSAT



Honouring CA. Deepa Varghese, Vice Chairperson, Ernakulam ICAI

## CPE Seminar on Bank Audit



Mr. Kaladharan K  
Corporation Bank(Retd.)

Mr. Vivek Sathyan  
Kochi

## CPE Seminar on Bank Audit at Thodupuzha



CA. Premnath D  
Hyderabad

Mr. Kaladharan K  
Corporation Bank(Retd.)

## CPE Seminar on Analysis of certain specific Direct Tax Proposals in the Finance Bill, 2022



CA. P.T. Joy, Kochi

## CPE Seminar on Bank Audit



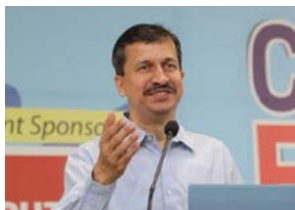
Shri. Vijay Kumar Nayak, General Manager,  
Reserve Bank of India, Ernakulam



CA. Satheesan. P.  
Member, SIRC of ICAI



CA. Jose. K.V.  
Chairman, ICAI Ernakulam



CA. Dhananjay J. Gokhale  
Mumbai



CA. Kutal P. Shah  
Ahmedabad



CA. Vivek Krishna Govind  
Kochi



CA. Salim. A.  
Secretary, ICAI Ernakulam

## S Vaidyanath Aiyar Memorial Lecture



CA. Venugopal C. Govind, Founder Secretary & Past Chairman,  
Ernakulam Branch of SIRC of ICAI inaugurating the S. Vaidyanath Aiyar  
Memorial Lecture

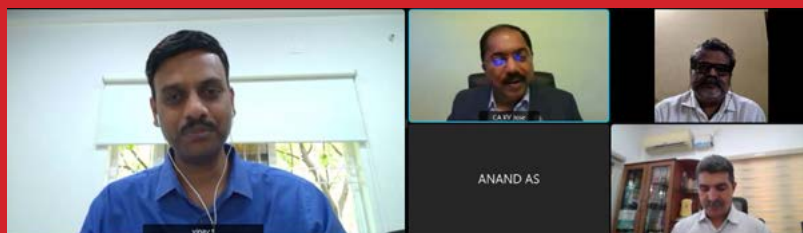


CA. Venugopal C. Govind  
Kochi



CA. Premnath D  
Hyderabad

## Virtual CPE Seminar on Latest updates on RERA



CA. Jose K.V, Chairman, Ernakulam Branch of SIRC of ICAI, addressing the students at Investment Awareness  
programme under the aegis of Investor Education & Protection Fund Authority of Ministry of Corporate Affairs,  
Government of India at Ramamangalam High School, Ernakulam



# Reported Judicial Decisions

Statute: Income Tax Act

Sec.2(42A) – o distinction between listed/unlisted shares

Decision in favour of : Assessee

Title : CIT vs Exim Rajathi India Private Ltd

Citation: 438 ITR 19

Bench: Madras HC

In terms of the definition under section 2(42A) of the Income-tax Act, 1961, short-term capital asset would mean a capital asset held by an assessee for not more than thirty-six months immediately preceding the transfer. The provision does not make a distinction between shares in a public company, a private company, a listed company or an unlisted company. The use of the word “or” in between each of the categories is very important and such distinction needs to be borne in mind. Although “securities” as defined under section 2(h) of the Securities Contracts (Regulation) Act, 1956 includes shares, scrips, stocks, bonds. etc., that by itself cannot have an impact to give a different interpretation to the distinction of “short-term capital asset” as defined in section 2(42A) of the 1961 Act. Tribunal was right in holding that the shares and debentures not listed could be treated as a long-term capital asset under section 2(42A) of the 1961 Act read with its proviso, based on period of holding

Statute: Income Tax Act

Sec.9 – Tax Residency Certificate

Decision in favour of : Assessee

Title : Ranjit Kumar Vuppu vs ITO

Citation: 190 ITD 455

Bench: ITAT Hyderabad

Assessee NRI received salary outside India, in pursuance of DTAA between India and Belgium, income not taxable in India merely because assessee could not produce tax residency certificate

Statute: Income Tax Act

Sec.14A – No disallowance when mixed funds

Decision in favour of : Assessee

Title : South Indian Bank Ltd vs CIT

Citation: 438 ITR 1

Bench: Supreme Court of India

If investments in securities were made out of common funds and the assessee had available, non-interest-bearing funds larger than the investments in tax-free securities, disallowance under section 14A could not be made. There was no statutory provision which obligated the assessee to maintain separate accounts which might justify proportionate disallowance. The disallowance under section 14A of the Act for the investment made by the assessee in bonds and shares using interest-free funds, would be legally impermissible.

Statute: Income Tax Act

Sec.40b – Interest to Partner

Decision in favour of : Revenue

Title : Universal Stone Crushing Co vs ITO

Citation: 190 ITD 415

Bench: ITAT Allahabad

Where major amount from opening balance in capital account of a partner of assessee partnership firm was withdrawn by said partner and only a meager sum was available with partnership firm for its business purposes, claim of assessee for deduction of interest paid to said partner for full year at rate of 12 per cent could not be allowed by invoking section 40(b)(iv) and Assessing Officer rightly allowed claim on pro-rata basis

Statute: Income Tax Act

Sec.43(1) Waiver of part consideration

Decision in favour of : Assessee

Citation: 206 DTR Trib 303

Bench: ITAT Pune

Supplier of plant and machinery having waived part of the consideration in the earlier year in respect of machinery purchased in the earlier year and AO having not reduced the amount of waiver from the value of block of assets of that year, thereby allowing the gross value of the block to attain finality, the waiver in the earlier year has NO impact either on the actual cost under section 43(1) or the WDV under section 43(6) for the later year and therefore, depreciation has to be allowed on the WDV of the block at the value without considering the amount of waiver

Statute: Income Tax Act

Sec.80 G – CSR Expenditure

Decision in favour of : Assessee

Title : JMS Mining Private Ltd vs PCIT

Citation: 190 ITD 702

Bench: ITAT Kolkatta

Explanation 2 to section 37(1) which denies deduction of CSR expenses as business expenditure is applicable for computing business income and could not be extended to Chapter VI. Donation made by assessee on account of CSR to trust which were registered under 80G(5)(vi) eligible for deduction

Statute: Income Tax Act

Sec.147, 148 – Notices after 1.4.2021

Decision in favour of : Assessee

Title : Ashok Kumar Agarwal and others vs UOI

Citation: 439 ITR 1; 206 DTR 329

Bench: Allahabad HC

Revenue authorities had admitted that all the reassessment notices involved in this batch of writ petitions had been issued after the enforcement date April 1, 2021. As a matter of fact, no jurisdiction had been assumed by the assessing authority against any of the assessee, under the unamended law. Hence, no time extension could be made under section 3(1) of the 2020 Act, read with the notifications issued thereunder. All the notices were invalid.

Statute: Income Tax Act

Sec.179 – Director's liability

Decision in favour of : Revenue

Title : Rajeev Behl vs PCIT

Citation: 206 DTR 390

Bench: Delhi HC

Where the outstanding dues could not be recovered from the company, the department is left with no other option but to recover from the director. Burden is on the individual director to prove that the non-recovery was not due to his gross negligence, misfeasance or breach of duty on his part. Petition dismissed

Statute: Income Tax Act

Sec.192 – Salary paid to Nuns and Priest

Decision in favour of : Revenue

Title : Provincial Superior vs UOI

Citation: 438 ITR 548

Bench: Kerala HC

Principle of diversion of income by over riding title had no application to the salary paid to nuns and priests by the Government or any other employer; CBDT circular of 1977 cannot apply to salaries received by nuns and priests ; Salary paid to nuns and priests were liable for TDS as they were employees of the educational institutions

Statute: Income Tax Act

Sec.263(2) – Date of order relevant – service not important

Decision in favour of : Revenue

Title : CIT vs Mohammed Meeran Shahul Hameed

Citation: 438 ITR 288 SC Bench: Supreme Court of India

The order was passed by the Commissioner on March 26, 2012 and according to the Department it was dispatched on March 28, 2012. The relevant last date for the purpose of passing the order under section 263 considering the fact that the assessment was for the financial year 2008-09 would be March 31, 2012. The date on which the order under section 263 was received by the assessee was not relevant for the purpose of calculating or considering the period of limitation provided under section 263(2) of the Act. The order passed by the Commissioner under section 263 of the Act was within the period of limitation prescribed under sub-section (2) of section 263 of the Act. The provisions of the statute are to be read as they are and nothing is to be added or taken away from the provisions of the statute. Decision of the Madras High Court reversed.

# Recent Advance Rulings Under GST and Judicial Decisions on Indirect Taxes and Others

CA. P. J. Johny FCA

## RECENT ADVANCE RULINGS UNDER GST

### **Statute: Goods and Services Tax**

Title: M/S Bharatiya Reserve Bank Note Mudran Private Limited

Citation: KAR/ADRG 06/2022 Dated 08.03.2022

Bench/Court: Karnataka

Whether ITC can be Claimed by the Applicant on Common Services Such as CISF & Township Security Services, Maintenance of Water Treatment Plant, Horticulture, Maintenance of Residential Quarters, Maintenance of Information System (Computers, Software & Electronic Equipment), Maintenance of Sewage Treatment Plant, etc. Which are utilized for both Taxable as Well as Exempted Supply of Varnika (IMU) and Printing Press of Rupee Note Located in Mysuru Unit?

Whether Method Followed by the Applicant in Connection With Claiming of Input Tax Credit Is in Accordance With the Provisions of Law?

Turnover of Which Financial Year to be Considered in Rule 42 of the CGST Rules, 2017 While Calculating Ineligible ITC for the Invoices Which Were Accounted in the Books of Accounts in the FY 2019-20, However ITC Was Claimed During April to September of FY 2020-21 as per Section 16(4) of the CGST Act, 2017?

This Questions is not Covered Under the Issues Referred to in Section 97(2) of the CGST Act 2017, in Respect which An Applicant Can Seek Advance Ruling and Hence This Authority Refrains from Giving my Ruling in This Regard.

The Impugned Question is not Covered Under Section 97(2) of the CGST Act 2017, Which Specifies the Issues on the Which the Advance Ruling can be Sought by the Applicant and Hence Authority Refrains from Giving any Ruling.

The Impugned Question is not Covered Under Section 97(2) of the CGST Act 2017, Hence Authority Refrains from Giving Any Ruling.

### **Statute: Goods and Services Tax**

Title: M/S Teamlease Education Foundation

Citation: KAR/ADRG 07/2022 Dated 08.03.2022

Bench/Court: Karnataka

A. Whether, the Applicant Is Acting as a Pure Agent of the Industry Partner to the Extent of Reimbursement Received Towards Stipend Paid to Trainees on Behalf of Industry Partner as Part of Training Agreement and Therefore the Said Reimbursement is not Chargeable to GST?

B. Whether, the Applicant Is Acting as a Pure Agent of the Industry Partner to the Extent of Reimbursement Received Against Cost of Medical and Accident Insurance Obtained for the Benefit of Trainees by the Applicant and Reimbursed by the Industry Partner as per the Training Agreement and Therefore the Said Reimbursement is not Chargeable to GST?

The Applicant Does Not Qualify to be Pure Agent of the Industry Partner to the Extent of Reimbursement Received Towards Stipend Paid to Trainees on Behalf of Industry Partner as Part of Training Agreement and Therefore the Said Reimbursement Is Chargeable to GST.

The Applicant Does Not Qualify to be Pure Agent of the Industry Partner to the Extent of Reimbursement Received Against Cost of Medical and Accident Insurance Obtained for the Benefit of Trainees by the Applicant and Reimbursed by the Industry Partner as per the Training Agreement and Therefore the Said Reimbursement Is Chargeable to GST.

### **Statute: Goods and Services Tax**

Title: Shanmuga Durai

Citation: TN/03/ARA/2022 Dated 31.01.2022

Bench/Court: Tamil Nadu

1. Whether GST Liability Does Arise in Respect of Property of the Partner Used by the Partnership Firm to Carry Out the Business by the Firm At Free of Rent.

2.If So, What Is the Relevant Section or Rule or Provision in GST Law Under Which the Partner of the Firm Is Required to Pay GST on Notional Rent?

3.Is It Mandatory to Execute Rental Deed Between Partner and Partnership Firm, When There Is No Furtherance of Business for That Partner?

4.What Is the Applicable Valuation Rule, When Consideration is not Fixed and Not Received by the Partner?

GST Is Liable to be Paid in Respect of Properties of the Applicant Rented Out to the Partnership Firm to Carry Out the Business of the Firm Even If It Is Free of Rent as the Activity Is in Furtherance of the Business and Amounts to Supply as per Section 7(1)(A) Read With Schedule I of the CGST/Tngst Act, 2017.

The Value Adopted for the Purpose of GST Shall be as per Rule 28 of the CGST /Tngst Rules ,2017.

## JUDICIAL DECISIONS ON INDIRECT TAXES

### **Statute: Value Added Tax**

Decision in Favour of: Assessee

Title: Madhucon Projects Limited V. Commercial Tax officer, Ettayapuram

R. Suresh Kumar J.

Citation: [2021]95 GSTR 23 (MAD)

Bench/Court: [in the Madras High Court —Madurai Bench]

Value Adde Tax-Reassessment-Turnover Escaping assessment or Wrongful Availment of Input-Tax Credit-Procedure to be Followed-Notice-Court Declaring Communication Not A Show-Cause Notice as Contemplated Within Meaning of Section 27 and Directing Proper Procedure to be Followed-Order Passed Merely Issuing Summons for Personal Hearing and Not Preceded By Proper Show-Cause Notice-Order Liable to be Quashed and Matter Remitted to Commercial Tax officer for Reconsideration, Scrupulously Following Procedure Without Any Default-Tamil Nadu Value Added Tax Act (32. of 2006), S. 27.

### **Statute: Goods and Services Tax**

Decision in Favour of: Assessee

Title: BMW India Financial Services Pvt Ltd.V. Union of India and Others

M.S Ramachandra Rao and T. Vinod Kumar Jj.

Citation: [2021] 95 GSTR 31 (Telangana)

Bench/Court: in the Telangana High Court

Goods and Services Tax—Transition Provisions—Input-Tax Credit—Form GST Tran-1 Filed Successfully But Transitional Credit Not Reflected in Ledger—Department's Allegation of

Negligence on Part of Assessee Inappropriate—Credit Cannot be Denied to be Transitioned At Initial Stage—Central Goods and Services Tax Act (12 of 2017), S. 142(11.)(C)—Telangana Goods and Services Tax Act (23 of 2017), S. 142(10)(C)—Central Goods and Services Tax Rules, 2017, R. 117.

### **Statute: Service Tax**

Decision in Favour of: Assessee

Title: Susee Auto Sales & Services Pvt.Ltd. V. assistant Commissioner of GST and CE (Tech),Madurai and Another

R. Suresh Kumar

Citation: [2021] 95 GSTR 95 (Mad)

Bench/Court: in the Madras High Court—Madurai Bench

Service Tax —Appeal —Condonation of Delay in Filing —Writs Under Constitution —assessee Filing Appeal and Making Predeposit of 7.5 Per Cent. of Tax Demand Within Time Prescribed— Later Realising Appeal Filed Before Wrong Forum—Filing Fresh Appeal Before Proper Authority —High Court—Delay to be Condoned on Peculiar Facts and Appellate Authority Directed to Hear Appeal on Merits—Finance Act (32 of 1994), S.85(3) —Constitution of India, Art .226.

### **Statute: Goods and Services Tax**

Decision in Favour of: Assessee

Title: Medical Bureau V. Commissioner of Central Goods and Services Tax, Delhi North and Others

Citation: [2021] 95 GSTR 101 (Delhi)

Bench/Court: in the Delhi High Court

Goods and Services Tax—Zero Rated Supply—Input-Tax Credit—Export Through Foreign Post offices—New Procedure Not to be Made Applicable from Retrospective Date—Integrated Goods and Services Tax Act (13 of 2017), S. 16—Central Goods and Services Tax Act (12 of 2017), S. 54(3).

### **Statute: Goods and Services Tax**

Decision in Favour of: Assessee

Title: Jeneffa India V. Union of India and Others

R. Suresh Kumar

Citation: [2021] 95 GSTR 131 (Mad)

Bench/Court: in the Madras High Court—Madurai Bench

Goods and Services Tax-Exemption-Exemption Granted By Central Government By Notification to Items in Customs Tariff Heading 2301 Which Includes Fish Powder—Board Has No Power . to Deny Exemption Where Fish Meal Used for Making Cattle, Poultry and Aquatic Feed—Central Goods and Services Tax Act (12 of 2017), Ss. 9, 11, 168—Customs Tariff Act (51 of 1975), Heading 2301—Notification No. 1 of 2017-Central Tax (Rate) Dated June 28, 2017—Notification No. 2 of 2017-Central Tax (Rate) Dated June 28, 2017—Notification No. 28 of 2017—Integrated Tax (Rate) Dated September 22, 2017—Circular No.



80/54/2018-GST Dated December 31, 2018.

### Statute: Sales Tax

Decision in Favour of: Assessee

Title: *Tripura Enterprisers v. State of Odisha*

Dr.S. Muralidhar C. J and B.P. Routray

Citation: [2021] 95 GSTR 150 (Orissa)

Bench/Court: in the Orissa High Court

Sales Tax—Rate of Tax—Packing Material—Exempted Oil Sold in Tin Containers—Sale Price of Containers Not Found in Invoices—No Presumption of Sale of Tin Containers—Tin Containers Not Separately Sold and Exempt from Payment of Sales Tax—Orissa Sales Tax Act (14 of 1947), S. 5(1), Prov. (iv).

### Statute: Goods and Services Tax

Decision in Favour of: Department

Title: *Punnimti Usha Rani and Another v. Union of India and Others*

U. Durga Prasad Rao and Ms. J. Uma Devi JJ.

Citation: [2021] 95 GSTR 154 (Ap)

Bench/Court: in the andhra Pradesh High Court

Goods and Services Tax—Recovery of Tax—Provisional Attachment—Allegations That An Individual Created 70 Different Fictitious Shell Firms for Taking Goods and Services Tax Registrations for Issuing Bogus Invoices for Wrongfully Utilising Input-Tax Credit Without Actual Supply of Goods in Consideration of Com-Mission and That Assessee's Concern Was one Such Shell Company—Provisional Attachment of Assessee's Bank Accounts and Locker—Investigation in Crucial Stage—Attachment Cannot be Lifted—Liberty to assessee to Approach Sessions Court for Appropriate Relief—Central Goods and Services Tax Act (12 of 2017), S. 83.

### Statute: Value Added Tax

Decision in Favour of: Assessee

Title: *Jupiter Industries v. State of Tamil Nadu and Others*

R. Suresh Kumar J.

Citation: [2021] 95 GSTR 161 (Mad)

Bench/Court: in the Madras High Court—Madurai Bench

Value Added Tax-Inter-State Sale — C Form Declaration—In Manufacturer — Input-Tax Credit Claim By Dealer-Manufacturer of Purchase of Tax Suffered Inputs Referred to in First Schedule to 2006 Act, and Use in Manufacturing or Processing of Goods — Entitled to Full Credit of Tax Paid on Inputs Without Being Fatal By Proviso to Section 19(2)(V) of Act — Notice for Reversal of Input-Tax Credit in View of Failure of Dealer to File C Form 2h Declaration for Certain Value of Inter-State Sales Not Valid —Quashed —Tamil Nadu Value Added Tax Act (32 of 2006), Ss. 19(2)(V), (5)(C), 22—Tamil Nadu Value Added Tax Rules, 2007, R. 10(9)(A).

### Statute: Sales Tax

Decision in Favour of: Assessee

Title: *Akbari Continental Pvt.Ltd. v. State of Odisha*

Dr.S. Muralidhar C.J. and B.P. Routray J.

Citation: [2021] 95 GSTR 168 (Orissa)

Bench/Court: in the Orissa High Court

Sales Tax—Exemption—Hotels and Restaurants—Certificate Issued By District Industries Centre Stating Dealer Eligible for Sales Tax Exemption—Certificate Accepted By Tribunal for Other Years—Tribunal Consistently Holding Cooked Food Served in Restaurant of Dealer Who Was a Hotelier Entitled for Tax Exemption Under Entry 3offff of Tax Exemption Schedule—Dealer Entitled to Sales Tax Exemption—Disallowance of Claim That Dealer Not First Seller of Cold Drinks Not Sustainable in Law—Sales of Indian Made Foreign Liquor Requiring Further Enquiry—Matter Remanded to assessing Authority for Fresh Determination—Orissa Sales Tax Act (14 of 1947), Ss. 5(2)(A)(A), Expln. (1), 8—Orissa Sales Tax Rules, 1947, R. 21—Industrial Policy Resolution, 1989.

### Statute: Services Tax

Decision in Favour of: Assessee

Title: *Railway officers Club, Chennai v. Additional Commissioner of Service Tax, Service Tax II Commisionerate, Chennai*

C.Saravanan

Citation: [2021] 95 GSTR 193 (MAD)

Bench/Court: in the Madras High Court

Service Tax—Members Club—Not Liable to Tax from 2005 onwards —Finance Act (32 of 1994), Ss.65 (25a), 65b (37), (44), Expln. 3(A).

### Statute: Services Tax

Decision in Favour of: Assessee

Title: *West asia Maritime Limited V. Assistant Commissioner of GST & Central Excise, Chennai*

T.S. Sivagnanam and Ms. R.N. Manjula JJ.

Citation: [2021] 95 GSTR 199 (Mad)

Bench/Court: in the Madras High Court

Sevice Tax-Writs Under Constitution-Maintainability-Petition Against Order Confirming Demand of Service Tax, Interest and Penalty-Dismissed as Not Entertained - Identical Issue Pending in Other Writ Petitions Whether Theory of Mutuality Could be Pleaded By Assessee - Whether Writ Petition Not Main Tainable on Ground of Effective Alternate Remedy - Questions to be Canvassed By Department in Counter-Affidavit - Order Set aside and Writ Petition Restored to File of Court for Hearing and Disposal Afresh Finance Act (32 of 1994) -Constitution of India, Art. 226.

**Statute: Value Added Tax**

Decision in Favour of: Remanded

**Title: Tata Sky Limited v.State of Jharkhand and Others**

Aparesh Kumar Singh and Mrs. Anubha Rawat Choudhary JJ.

Citation: [2021] 95 GSTR 291 (Jharkhand)

Bench/Court: in the Jharkhand High Court

Value Added Tax—Liability to Tax — Whether Value Added Tax Leviable on Set-Top Box and Remote Treating Purchase Price as Sale Price or By Taxing Loss Sustained By Dealer on Sale of Set-Top Box — Whether Value Added Tax can be Levied on Value of Non-Traded Goods Brought in By Dealer from Other States By Way of Stock Transfer and Installed on Entrustment Basis Without Any Consideration in Customer Premises—Writ Petition — Tribunal Passing Order Based on Wrong Facts Going to Root of Matter and Without Considering Subscription Contract of Dealer With Customers Court Will Not Rectify in Writ Jurisdiction—Order Set aside and Matter Remanded — Jharkhand Value Added Tax Act, 2005 (5 of 2006) —Constitution of India, Art. 226.

**Statute: Goods and Services Tax**

Decision in Favour of: Department

**Title: Mohit Bathla**

**Central Goods and Service Tax Division, Panipat**

Arvind Singh Sangwan J.

Citation: [2021] 95 GSTR 298 (P&H)

Bench/Court: in the Punjab and Haryana High Court

Goods and Services Tax—offences and Prosecution—Arrest and Detention — Bail — Allegations Regarding Availment of Fake Input Tax Credit of Four Firms—Total Amount Clubbed Approximately Rs. 18 Crores — Custody of Assessee Less Than Three Months—Not Appropriate to Grant Regular Bail At This Stage—Central Goods and Services Tax Act (12 of 2017), Ss. 132(1)(B), (C).

**Statute: Services Tax**

Decision in Favour of: Assessee

**Title: Mohak Hi Tech Speciality Hospital v. Commissioner of Central Excise, Customs and Service Tax, Indore**

Dilip Gupta J. and C. L. Mahar

Citation: [2021] 95 GSTR 363 (Cestat-New Delhi)

Bench/Court: Before the Customs, Excise and Service Tax Appellate Tribunal—New Delhi

Service Tax—Cosmetic Surgery and Plastic Surgery—Bariatric Surgery—A Procedure Through Which Intake Capacity of Patient Restricted, Thereby Resulting in Weight Loss Necessary for Cont-Rol of Obesity Related Diseases—Not Cosmetic Surgery and Plastic Surgery Undertaken to Preserve or Enhance Physical Appearance or Beauty—Not Liable to Tax—Finance. Act (32 of 1994), S. 65(105).

**Statute: Goods and Services Tax**

Decision in Favour of: Appellant

**Title : Chromachemie Laboratory Private Limited**

D.P Nagendra Kumar and M.S Srikar(Members)

Citation: [2021]95 GSTR 447 (Aar-Karn)

Bench/Court: Before the Appellate Authority for Advance Ruling(- Goods and Services Tax ,Karnataka)

Goods and Services Tax-Pharmaceutical Reference Standards-Rate of Tax-Pharmaceutical Reference Standards (Prepared Laboratory Reagents) Imported and Supplied By Appellant and Classified Under Tariff Item 3822 00 90 of Customs Tariff Act —Covered Under Entry No. 80 of Schedule Ii to Notification No. 1/2017-Integrated Tax (Rate) Dated June 28, 2017 Attracting Integrated Tax At 12 Per Cent. —Customs Tariff Act (51 of 1975) Integrated Goods and Services Tax Act (13 of 2017).

**Statute: Goods and Services Tax**

Decision in Favour of: Applicant

**Title : Analytica Chemie Inc**

Dr.M.P.Ravi Prasad and Mashhood Ur Rehman Farooqui

Citation: [2021] 95 GSTR 462 (Aar-Karn)

Bench/Court: Befor the Appellate Authority for Advance Ruling (Goods and Services Tax ,Karnataka)

Goods and Services Tax Rate of Tax-Import and Supply of “Prepared Laboratory Reagents/ Pharmaceutical Reference Standards” Classified Under Tariff Item 3822 00 90 of Customs Tariff Act-Fall Under Entry Sl. No. 80 (All Diagnostic Kits and Reagents) of Schedule Ii to Notification No. I /2017-Integrated Tax (Rate), Dated June 28, 2017 (as amended) — Attracting Levy of Integrated Tax At 12 Per Cent - Integrated Goods and Servicestax Act (13 of 2017).

**Statute: Goods and Services Tax**

Decision in Favour of: Assessee

**Title : Turret Industrial Security Pvt.Ltd.**

Aparesh Kumar Singh and Mrs.Anubha Rawat Choudhary

Citation: [2021] 95 GSTR 488 (Jharkhand)

Bench/Court: in the Jharkhand High Court

Goods and Services Tax—Registration Certificate —Cancellation of Notice—Natural Justice — Show-Cause Notice Issued for Cancellation of Registration Incomplete—Petitioner Could Not Reply as Ingredients of Proper Show-Cause Notice Absent—Ex Parte Order of Cancellation Resulting from Such Show-Cause Notice also Quashed Being Violative of Principles of Natural Justice —Jharkhand Goods and Services Tax Act (12 of 2017).



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As we enter the third year of Covid, there are very few on the planet left untouched by this pandemic . Which brings us to this growing population in need of attention. The people with ongoing symptoms after recovery from COVID-19.

Post Covid residual sequelae/symptoms are a major health problem today.

It had been found that Acute covid symptoms can last for upto 4 weeks after the infection.

### Post-acute COVID-19 symptoms

In the absence of any universally accepted definition, the persistence of symptoms or development of sequelae beyond 3 or 4 weeks from the original infection is considered to be post-acute COVID-19.

It can be Ongoing symptomatic COVID ( 4-12 weeks beyond acute COVID-19)

Chronic COVID or Post-COVID syndrome (Symptoms persisting beyond 12 weeks of onset of acute COVID-19.)

### Summary of post-acute COVID-19 symptoms

Approximately 35% individuals suffering from COVID-19 do not fully recover and have some lingering symptoms.

Fatigue, Breathing difficulty, Psychological distress, such as post-traumatic stress disorder (PTSD), anxiety, depression, concentration and sleep abnormalities, are the common symptoms noted in approximately 30% or more patients post Covid infection.

#### Pulmonary Lungs

Breathing difficulty , reduced exercise capacity and hypoxia are the commonly persistent symptoms and signs.

Amongst hospitalized patients with COVID-19, up to 80% may continue to experience breathlessness at 3 months after discharge, but the prevalence of significant breathlessness is generally less than 10%.

#### Hematologic

Thromboembolic events like heart attack, stroke, pulmonary embolism etc have been noted in less than 5% in post-acute COVID-19.

#### Cardiovascular

Persistent symptoms may include palpitations, dyspnea and chest pain

Patients with these cardiovascular complications during acute infection or those experiencing persistent cardiac symptoms may be monitored with



serial clinical, echocardiogram and ECG follow-up and require a cardiologist consult during or in the post covid phase.

### Neuropsychiatric

Persistent abnormalities may include fatigue, muscle soreness, headache, and cognitive impairment (brain fog).

Anxiety, depression, sleep disturbances and Post traumatic stress disorder have been reported in 30–40% of COVID-19 survivors.

### Renal

Acute kidney injury which may occur during acute COVID-19 resolves in the majority of patients; however, reduced renal function has been reported at 6 months follow-up.

### Endocrine

Endocrine issues may include new or worsening control of existing diabetes mellitus, development of subacute thyroiditis and weakening of the bones due to demineralization.

### Dermatologic

Hair loss is the predominant symptom and has been reported in approximately 20% of COVID-19 survivors

### MIS-C

Occurs typically in children >7 years with current or recent covid infection. Cardiovascular and neurologic (headache, encephalopathy, stroke and seizure) complications can occur.

### Who are the people at high risk for post-acute COVID-19.

The presence of severe illness during acute COVID-19 (for example, admission to an ICU or requirement for non-invasive and/or invasive mechanical ventilation) has been significantly associated with symptoms such as breathing difficulty, fatigue/muscular weakness and PTSD and reduction in health-related quality of life in the post-acute COVID-19 setting.

## Do's and Don'ts

### Do's during Post COVID period

Frequent hand washing and social distancing

- Restructure routines at home
- Greater emphasis on healthy weight
- Healthy eating habits
- Moderate intensity exercise (30 minutes per day- 5 times a week)
- Avoid alcohol
- No smoking or tobacco products
- Avoid self-medication
- Arrange for telemedicine contacts for follow up with physician/cardiologist.
- Covid Vaccination after 3 months post recovery if not vaccinated prior to the covid infection.
- Control High blood pressure, Diabetes and High cholesterol levels by following guideline directed medical therapy as prescribed by physician/ cardiologist.

### Don'ts during Post COVID period

- In presence of Persistent symptoms (such as fatigue, cough, breathlessness, fever): limit your activity to 60% of maximum heart rate (220- age in years) until 2-3 weeks after symptoms resolve.
- Intense cardiovascular exercise to be avoided for 3 months after the infection.
- Do not stop medications or take over the counter medications without consulting your cardiologist or physician.
- Do not ignore warning signs such as high grade fever, oxygen saturation < 93%, chest pain, dizziness, syncope or palpitations.

Impact of cardiopulmonary exercise in Post-COVID patients is not clearly known yet.

However, it is advisable to start with one week of low level stretching and strengthening before commencing regular exercise in patients with mild COVID-19 post recovery.

In presence of mild Post-COVID symptoms, limiting exercise to slow walking with more rest periods in between would be recommended.

Athletes are advised to take three months of complete rest from cardiovascular training followed by specialist follow-up, with return to sport only after a detailed cardiac evaluation.

To conclude, post Covid symptoms are a common finding in a majority of the population but early identification of the symptoms and adherence to a structured rehabilitation program can go a long way in getting back to normal health after the infection.