



# **GST Updates-**

## **August, 2019**

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**Notifications  
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**Central Tax  
Notifications**

**Six (06)**

## Central Tax Notifications

Sl No	Subject	Central Notifications No with date	State Notifications No with date
1	<p><b>Extension of the effective date of imposing restriction on furnishing of information in Part A of the e-waybill to 21.11.2019 from 21.08.2019</b></p> <p>[Refer rule 138E of CGST Rules, 2017]</p>	<p><u><a href="#">36/2019-CT</a></u> <u><a href="#">dt. 20-08-2019</a></u></p>	<p><u><a href="#">1465-F.T.</a></u> <u><a href="#">dt. 22.08.2019</a></u></p>
2	<p>Extension of the <b>due date for furnishing of returns in FORM GSTR-3B</b> for the month of <b>July 2019 to 22.08.2019</b>.</p> <p>For RTPs whose principal place of business is in the specific districts of Bihar, Odisha, Karnataka, Maharashtra, Kerala, Uttarakhand &amp; Gujarat as well as in the State of Jammu &amp; Kashmir <b>the due date of submission of 3B for July, 2019</b> is extended to <b>20.09.2019</b>.</p> <p><i>(effective date: 21.08.2019) (<u><a href="#">Notification No 28/2019-CT, dt. 28-06-2019</a></u> has been amended)</i></p>	<p><u><a href="#">37/2019-CT,</a></u> <u><a href="#">dt. 21-08-2019</a></u></p>	<p><u><a href="#">14/2019-C.T./GST</a></u> <u><a href="#">dt. 22.08.2019</a></u></p>

## Central Tax Notifications *(contd.)*

Sl No	Subject	Central Notifications No with date	State Notifications No with date
3	<b>Requirement to furnish FORM ITC-04 waived for period July 2017 to March 2019</b> with certain exceptions.	<u><a href="#">38/2019-CT</a></u> <u><a href="#">dt. 31-08-2019</a></u>	<u><a href="#">1522-F.T</a></u> <u><a href="#">dt. 02.09.2019</a></u>
4	<b>01.09.2019 fixed as the effective date of sub-section 8A to section 54 of the CGST Act</b> <i>(Provision for disbursal of the refund of State tax by the Central Government).</i>	<u><a href="#">39/2019</a></u> <u><a href="#">dt 31.08.2019</a></u>	....

## Central Tax Notifications (contd.)

Sl No	Subject	Central Notifications No with date	State Notifications No with date
5	<b>20.09.2019 fixed as the due date of filing GSTR-7 for July, 2019</b> by the RTPs whose principal place of business is in the specific districts of Bihar, Odisha, Karnataka, Maharashtra, Kerala, Uttarakhand & Gujarat as well as in the State of Jammu & Kashmir.	<u><a href="#">40/ 2019 CT dt 31.08.2019</a></u>	N.A
6	<b>Late fee waived for filing of GSTR-1 (or GSTR-6 by ISD) of July, 2019 on or before 20.09.2019</b> by the RTPs having taxable turnover of more than <b>Rs 1.5 Cr &amp; whose principal place of business is in the specific districts</b> of Bihar, Odisha, Karnataka, Maharashtra, Kerala, Uttarakhand & Gujarat as well as in the State of Jammu & Kashmir	<u><a href="#">41/ 2019 dt 31.08.2019</a></u>	N.A



SI No	Subject	Central Circular No & date	State Circular No & date
1	Extension of the due date for filing of Annual Return/ Reconciliation Statement in FORMs GSTR-9, GSTR-9A and GSTR-9C for the period <b>01.07.2017 to 31-03-2018 to 31-11-2019</b> (from 31-08-2019)	<u>7/2019 – CT</u> <u>dt 26.08.2019</u>	<u>1492-F.T.</u> <u>dt. 27.08.2019</u>

## Court Cases

- ◆ **Bombay High Court: Case of K.M Refineries and Infraspac Pvt Ltd Vs UOI reported in 2019-TIOL-1735-HC-MUM-CT**
  - ◆ **The writ petition was filed against curtailment of incentives under Package Scheme of Incentives, not permissible due to introduction of GST**
  - ◆ **The Respondents are directed by the Court to implement the Incentive Scheme as amended up-to-date with a discretion to modify the scheme so as to bring it in line with the new tax structure under the General Sales Tax scheme, but without reducing or restricting the benefits as conferred upon the Petitioner under the Incentive Scheme.**
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- ◆ **Rajasthan High Court: Case of Aravali Minerals and Chemicals Industries Vs Union of India and Ors reported in 2019-TIOL-1711-HC-RAJ-ST**
  - ◆ **Writ petition was filed against issuance of SCN for recovery of service tax in the GST regime**
  - ◆ **High Court upholds power of Revenue to demand Service Tax post introduction of GST**

## Court Cases

- ◆ **Bombay High Court: Case of HIGH GROUND ENTERPRISES LTD Vs UOI and DGGI, Mumbai, Writ Petition No. 8075 Of 2019, Order dated 14.08.2019**
- ◆ **Petitioner has sought a direction to the Respondents to hand over copies of the documents seized in January 2019**
- ◆ **The court held that the originals documents or books so seized must be kept by the officer only for a period as may be necessary for an inquiry. Section 67(5) of the CGST Act, 2017 suggests that as far as copies of the documents so seized, a person from whose custody such documents have been seized will have right to get the copies thereof. Hon'ble High Court issued a mandamus to the respondent- authorities to furnish copies of the documents seized in January 2019 within two weeks.**

## Rulings by WBAAR

**Order No & dt :**  
15/WBAAR/2019-20  
Dt 19-08-2019

**Name of the Applicant:**  
Macro Media Digital  
Imaging Pvt Ltd

### Issue:

The Company while printing on the base of polyvinyl chloride cloth, paper etc. provides the printing ink and the base material.

- Whether such printing is a supply of goods or service?
- What is the classification of the trade advertisement material if its transaction is a supply of goods?

### Ruling:

- The Applicant is **making a composite supply**, where **the service of printing is the principal supply**.
- The **goods supplied**, having no use other than displaying the printed matter, is **ancillary to the principal supply of printing**.

## Rulings by WBAAR

**Order No & dt :**  
16/WBAAR/2019-20  
Dt 19-08-2019

**Name of the Applicant:**  
Novel Engineering &  
Technical Works Pvt  
Ltd

### Issue:

Purbo Medinipur Zilla Parishad (PMZP) engaged agencies for execution of the work of evacuation & disposal of settled ash from the ash ponds of Kolaghat Thermal Power Station which was awarded to PMZP by WBPDCL.

- What is the classification of the supply & whether it is exempt under N. No 12/2017-CT (R)?
- Whether it has any liability to pay GST when WBPCDL is paying tax on reverse charge basis?

### Ruling:

■ The supply of the applicants to PMZP is a **composite supply classifiable under SAC 995433 &**

■ The supply is **exempt** under Sl. No 3A of Notification No 12/2017- CT (R) dt 28-06-2017

*(Corresponding State N. No. 1136-F.T dt 28.06.2017)*

## Rulings by WBAAR

**Order No & dt :**  
17/WBAAR/2019-20  
Dt 19-08-2019

**Name of the Applicant:**  
TP Roy Chowdhury &  
Company Pvt Ltd

### Issue:

The Applicant is a stevedore and handles imported raw whole yellow peas.

- Whether such imported yellow peas are 'agricultural produce' and
- Whether services by way of handing of it is eligible for exemption under Notification No.12/2017 - CT(R) dt 28/06/2017?

### Ruling:

■ The Applicant supplies the service of loading, unloading etc. after the cargo of yellow peas, imported from a foreign land, reaches the port of entry.

■ Exemption is not applicable to the said service under Notification No. 12/2017- CT(R) dt 28/06/2017 (corresponding State Notification No. 1136 - FT dt 28/06/2017)

## Rulings by WBAAR

### Issue:

Siemens Ltd received Rs 16,33,33,924/- (10% of total value) on 24.06.11 from KMRCL as mobilisation advance which is recoverable as adjustment towards the payment due for the tax invoices that the applicant raises on attaining contract progress milestones. Of the total amount Rs 13,80,74,549/- is stated to be outstanding on 30.06.17.

■ Whether GST shall be charged on the gross amount of the invoice or the net amount after adjusting the lump-sum amount outstanding as on 30.06.17?

### Ruling:

■ Siemens Ltd has deemed to have supplied works contract service to KMRCL on 01.07.17 to the extent covered by the lump-sum that stood credited to its account on that date as mobilisation advance and GST is leviable thereon accordingly.

■ On the subsequent invoices, while determining value of supply such advance will be adjusted and GST shall be charged on the net amount that remains after such adjustment.

**Order No & dt :**  
19/WBAAR/2019-20  
dt 26-08-2019

**Name of the Applicant:**  
Siemens Ltd

## Rulings by WBAAR

**Order No & dt :**  
20/WBAAR/2019-20  
Dt 26-08-2019

**Name of the Applicant:**  
Sai Fertilizers Pvt Ltd

### Issue:

The Applicant intends to export 'single super phosphate', classified under HSN 3103 & pay IGST at the applicable rate in terms of section 16(3)(b) of the IGST Act.

■ **What should be the applicable rate of IGST** in terms of Notification No. 1/2017 - IT (R) dt 28.06.17, in the light of Circular No. 54/28/2018-GST dt 09.08.2018 ?

### Ruling:

■ The Applicant, while exporting 'single super phosphate', **shall pay IGST @ 18%** under Sl No. 43 of Schedule III of Notification No. 1/2017 - IT (R) dt 28.06.2017, if it **opts for refund** in terms of **section 16(3)(b) of the IGST Act**. The concessional rate would have been applicable if such SSP would have been consumed clearly as a fertilizer within India only.

*Thank You*

THE END

**Disclaimer:**

***This presentation is clarificatory in nature. It is not to be construed as a legal explanation or interpretation of the Acts and the Rules.***