



# GST

**Updates  
for December, 2018**

# GST

**Updates - December, 2018**



**Notifications**

**SOP**

**Circulars**

**Highlights**

**Orders**

**Rulings by  
WBAAR**

**FAQs**

**Court  
Judgements**

# GST



## Updates - December, 2018

**Tax  
Notifications:  
13**

**Notifications  
Issued**

**Rate  
Notifications:  
7**

### Tax Notifications

Sl	Subject	Central Notification No with date	Corresponding State Notification No with date
1	Extension of time period specified in notification No. 31/2018-CT dated 06.08.2018 for availing the procedure to complete migration of taxpayers who received provisional IDs but could not complete the migration process, ie. details should be furnished by such taxpayers on or before 31st January, 2019 and Upon receipt of ARN such taxpayers are required to furnish the details to GSTN on or before 28th February, 2019.	<a href="#">67/2018-CT, dated. 31-12-2018</a>	<a href="#">1890-F.T. dated 31-12-2018</a>

# GST



## Updates - December, 2018

### Tax Notifications (contd.)

Sl	Subject	Central Notification No with date	Corresponding State Notification No with date
2	Time limit for furnishing the return in FORM GSTR-3B for July, 2017 to February, 2019 by the newly migrated taxpayers shall be extended upto 31 <sup>st</sup> March, 2019.	<a href="#">68/2018-CT,</a> <a href="#">dated. 31-12-2018</a>	<a href="#">28/2018-C.T./GST</a> <a href="#">dated 31-12-2018</a>
3	Time limit for furnishing the return in FORM GSTR-3B for July, 2017 to February, 2019 by the newly migrated taxpayers shall be extended upto 31 <sup>st</sup> March, 2019	<a href="#">69/2018-CT,</a> <a href="#">dated 31-12-2018</a>	<a href="#">29/2018-C.T./GST</a> <a href="#">dated 31-12-2018</a>
4	Time limit for furnishing the return in FORM GSTR-3B for July, 2017 to February, 2019 by the newly migrated taxpayers shall be extended upto 31 <sup>st</sup> March, 2019	<a href="#">70/2018-CT,</a> <a href="#">dated. 31-12-2018</a>	<a href="#">30/2018-C.T./GST</a> <a href="#">dated 31-12-2018</a>
5	Time limit for furnishing the details of outward supplies in FORM GSTR-1 ie. for July 2017 to December 2018 by the newly migrated taxpayers shall be extended upto 31 <sup>st</sup> March, 2019.	<a href="#">71/2018-CT,</a> <a href="#">dated 31-12-2018</a>	<a href="#">1891-F.T.</a> <a href="#">dated 31-12-2018</a>



## Updates - December, 2018

### Tax Notifications (contd.)

Sl	Subject	Central Notification No with date	Corresponding State Notification No with date
6	Time limit for furnishing the details of outward supplies in FORM GSTR-1 ie. for July 2017 to February 2019 by the newly migrated taxpayers shall be extended upto 31.03.2019.	<a href="#">72/2018-CT,</a> <a href="#">dated 31-12-2018</a>	<a href="#">31/2018-C.T./GST</a> <a href="#">dated 31-12-2018</a>
7	Exemption of supplies made by Government Departments and PSUs to other Government Departments and vice-versa from TDS	<a href="#">73/2018-CT,</a> <a href="#">dated 31-12-2018</a>	<a href="#">1892-F.T.</a> <a href="#">dated 31-12-2018</a>
8	Fourteenth amendment to the CGST Rules, 2017.	<a href="#">74/2018-CT,</a> <a href="#">dated 31-12-2018</a>	<a href="#">1893-F.T.</a> <a href="#">dated 31-12-2018</a>
9	Full waiver of late fees leviable on account of delayed furnishing of FORM GSTR-1 for the period July'17 to September'18 in specified cases.	<a href="#">75/2018-CT,</a> <a href="#">dated 31-12-2018</a>	<a href="#">1894-F.T.</a> <a href="#">dated 31-12-2018</a>



## Updates - December, 2018

### Tax Notifications (contd.)

Sl	Subject	Central Notification No with date	Corresponding State Notification No with date
10	Late fee payable for delayed filing of FORM GSTR-3B and full waiver of late fees leviable for delayed furnishing of FORM GSTR-3B for July'17 to September'18 in specified cases	<a href="#">76/2018-CT,</a> <a href="#">dated 31-12-2018</a>	<a href="#">1895-F.T.</a> <a href="#">dated 31-12-2018</a>
11	Full waiver of late fees leviable on account of delayed furnishing of FORM GSTR-4 for the period July'17 to September'18.	<a href="#">77/2018-CT,</a> <a href="#">dated 31-12-2018</a>	<a href="#">1896-F.T.</a> <a href="#">dated 31-12-2018</a>
12	Extension of due date for furnishing FORM ITC-04 for the period from July'17 to December'18 till 31.03.2019.	<a href="#">78/2018-CT,</a> <a href="#">dated 31-12-2018</a>	<a href="#">32/2018-C.T./GST</a> <a href="#">dated 31-12-2018</a>
13	Amendment of notification No. 2/2017 - Central Taxes dated 19.06.2017.	<a href="#">79/2018-CT,</a> <a href="#">dated 31-12-2018</a>	-----



## Updates - December, 2018

### Rate Notifications

Sl	Subject	Central Notification No with date	Corresponding State Notification No with date
1.	Further amendment of notification No. 1/2017-Central Tax (Rate) dated 28.06.2017 to change GST rates on goods as per recommendations of the 31st GST Council meeting. [refer slide no 9 & 10 for details]	<a href="#">24/2018-CT (Rate), dated 31-12-2018</a>	<a href="#">1897-F.T. dated 31-12-2018</a>
2.	Further amendment of notification No. 2/2017-Central Tax (Rate) dated 28.06.2017 to exempt GST on goods as per recommendations of the 31st GST Council meeting. [refer slide no 11 for details]	<a href="#">25/2018-CT (Rate), dated 31-12-2018</a>	<a href="#">1898-F.T. dated 31-12-2018</a>
3.	Exemption of central tax on supply of gold by nominated agencies to registered persons	<a href="#">26/2018-CT (Rate), dated 31-12-2018</a>	<a href="#">1899-F.T. dated 31-12-2018</a>



## Updates - December, 2018

### Rate Notifications (contd.)

Sl	Subject	Central Notification No with date	Corresponding State Notification No with date
4.	Amendment of notification No. 11/2017-Central Tax (Rate) so as to notify CGST rates of various services as recommended by 31st GST Council meeting. [refer slide no 12 for details]	<a href="#">27/2018-CT (Rate), dated 31-12-2018</a>	<a href="#">1900-F.T. dated 31-12-2018</a>
5.	Amendment of notification No. 12/2017-Central Tax (Rate) so as to exempt certain services as recommended by 31st GST Council meeting. [refer slide no 12 for details]	<a href="#">28/2018-CT (Rate), dated 31-12-2018</a>	<a href="#">1901-F.T. dated 31-12-2018</a>



## Updates - December, 2018

### Rate Notifications (contd.)

Sl	Subject	Central Notification No with date	Corresponding State Notification No with date
6.	Amendment of notification No. 13/2017-Central Tax (Rate) so as to specify services to be taxed under RCM as recommended by 31st GST Council meeting. [refer slide no 13 for details]	<a href="#">29/2018-CT (Rate), dated 31-12-2018</a>	<a href="#">1902-F.T. dated 31-12-2018</a>
7.	Insertion of explanation in an item in notification No. 11/2017 – Central Tax (Rate) by exercising powers conferred under section 11(3) of CGST Act, 2017	<a href="#">30/2018-CT (Rate), dated 31-12-2018</a>	<a href="#">1903-F.T. dated 31-12-2018</a>



## Updates - December, 2018

### Changes in Rates (Goods) [Effective date: 1st January, 2019]

**From 28%**

**To 18%**

**To 5%**

Pulleys, transmission shafts and cranks, gear boxes etc., of HSN Code 8483

Parts and accessories for the carriages for disabled persons

Monitors and TVs of up to 32" screen

Re-treaded or used pneumatic tyres of rubber;

Power banks of lithium ion batteries.  
(Lithium ion batteries already at 18%)

Digital cameras and video camera recorders

Video game consoles and other games and sports requisites falling under HSN- 9504



## Updates - December, 2018

### Changes in Rates (Goods) *[Effective date: 1st January, 2019]*

**From 18%**

**To 12%**

**To 5%**

Cork roughly squared or debagged

Marble rubble

Articles of natural cork

Agglomerated cork

**From 12%**

**To 5%**

**To Nil**

Natural cork

Music Books

Walking Stick

Fly ash Blocks



## Updates - December, 2018

### Changes in Rates (Goods) *[Effective date: 1st January, 2019]*

#### From 5% to Exempted

Vegetables, (uncooked or cooked by steaming or boiling in water), frozen, branded & put in a unit container

Vegetable provisionally preserved (for example by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption

#### GST on solar power generating plant and other renewable energy plants:

GST rate of 5% rate has been prescribed on renewable energy devices & parts for their manufacture (bio gas plant/solar power based devices, solar power generating system (SGPS) etc) [falling under chapter 84, 85 or 94 of the Tariff]. Other goods or services used in these plants attract applicable GST *[Circular No 80/2018-GST dt 31-12-2018]*



## Updates - December, 2018

### Changes in Rates (Services) [Effective date: 1st January, 2019]

**From 28% to 18%**

Cinema Tickets above Rs 100/-

**From 18% to 12%**

Cinema Tickets upto Rs 100/-

Insurance Service- Third party insurance premium of goods carrying vehicles

**From 5% to exempted**

Services supplied by banks to Basic Saving Bank Deposit ('BSBD') account holders under Pradhan Mantri Jan Dhan Yojana ('PMJDY') exempted

**5% with ITC**

Air travel of pilgrims by non-scheduled/ charter operations, for religious pilgrimage facilitated by the Government of India under bilateral arrangements shall attract the same rate of GST as applicable to similar flights in Economy class (i.e. 5% with ITC of input services) [inserted vide Notification No 27/2018-CT (Rate) dt 31.12.2018]



## Updates - December, 2018

### Newly inserted services to be taxed under RCM

Services	Supplier	Recipient
Business facilitation Services	Business facilitator(BF)	A banking company located in the taxable territory
Business Correspondent (BC) Services.	An agent of business correspondent (BC)	A business correspondent, located in the taxable territory
Security Services by way of supplying security personnel	Any person other than a body corporate	A registered person other than any body mentioned in the proviso of newly inserted sl 14 of Notification No 29/2017 dt 31.12.2018



## Updates - December, 2018

Circulars issued

Seven (07)

Sl	Subject	Central Circular No with date	Corresponding State Circular No with date
1	Guidelines for processing of applications for financial assistance under the Central Sector Scheme named 'Seva Bhoj Yojna' of the Ministry of Culture	<a href="#">75/2018</a> <a href="#">dated 27-12-2018</a>	N.A.
2	Clarification on certain issues ✓ sale by government departments to unregistered person; ✓ leviability of penalty under section 73(11) of the CGST Act; ✓ rate of tax in case of debit notes / credit notes issued under section 142(2) of the CGST Act; ✓ applicability of notification No. 50/2018-Central Tax; ✓ valuation methodology in case of TCS under Income Tax Act and definition of owner of goods) related to GST	<a href="#">76/2018</a> <a href="#">dated 31-12-2018</a>	<a href="#">54/2018</a> <a href="#">dated 31-12-2018</a>



## Updates - December, 2018

### Circulars (contd.)

Sl	Subject	Central Circular No with date	Corresponding State Circular No with date
3	Denial of composition option by tax authorities and effective date thereof	<a href="#">77/2018</a> <a href="#">dated 31-12-2018</a>	<a href="#">55/2018</a> <a href="#">dated 31-12-2018</a>
4	Clarification on export of services under GST ✓ Regarding outsourcing of a portion of the service contract by an exporter of services to another person located outside India	<a href="#">78/2018</a> <a href="#">dated 31-12-2018</a>	<a href="#">56/2018</a> <a href="#">dated 31-12-2018</a>
5	Clarification on refund related issues	<a href="#">79/2018</a> <a href="#">dated 31-12-2018</a>	<a href="#">57/2018</a> <a href="#">dated 31-12-2018</a>
6	Clarification regarding GST rates & classification of goods	<a href="#">80/2018</a> <a href="#">dated 31-12-2018</a>	<a href="#">58/2018-</a> <a href="#">dated 31-12-2018</a>
7	Seeks to clarify GST rate for Sprinkler and Drip irrigation System including laterals.	<a href="#">81/2018</a> <a href="#">dated 31-12-2018</a>	<a href="#">59/2018-</a> <a href="#">Dated 31-12-2018</a>



## Updates - December, 2018

Removal of difficulty orders issued

Four (04)

Sl	Subject	Central Order No with date	Corresponding State Order No with date
1	Extension of due date for filing of Annual return (in FORMs GSTR-9, GSTR-9A and GSTR-9C) for FY 2017-18 till 31.03.2019	<a href="#">01/2018 CT – 11.12.2018</a>	<a href="#">1872-FT– 27.12.2018</a>
2	Extension of due date for availing ITC on the invoices or debit notes relating to such invoices issued during the FY 2017-18 till the due date for furnishing of return for the month of March, 2019	<a href="#">02/2018 CT – 31.12.2018</a>	<a href="#">1887-FT– 31.12.2018</a>



## Updates - December, 2018

### Removal of Difficulty Orders (contd.)

Sl	Subject	Central Order No with date	Corresponding State Order No with date
3	Amendment of ROD Order No. 1/2018 so as to extend the due date for furnishing of FORM GSTR-9, GSTR-9A and GSTR-9C for the FY 2017-2018 till 30.06.2019.	<a href="#">03/2018 CT – 31.12.2018</a>	<a href="#">1888-FT– 31.12.2018</a>
4	Extension of due date for furnishing the statement in FORM GSTR-8 by e-commerce companies for the months of October to December, 2018 till 31.01.2019.	<a href="#">04/2018 CT – 31.12.2018</a>	<a href="#">1889-FT– 31.12.2018</a>



## Updates - December, 2018

### FAQs on TCS

Where registered supplier is supplying goods or services through a foreign e-commerce operator to a customer in India, such foreign e-commerce operator would be liable to collect TCS on such supply and would be required to obtain registration in each State / UT

Registration for TCS would be required in each State / UT as the obligation is there for collecting TCS for every intra-State or inter-state supply.

E-commerce operators are not required to collect TCS on supply of services being made by unregistered suppliers through their portal.

E-commerce operators who have been unable to obtain registration in the month of October, 2018 but have already collected TCS for the said month, may furnish the details of TCS collected in the month of October, 2018 in the first return in FORM GTSR-8 to be filed after obtaining registration.



## Updates - December, 2018

### FAQs on Banking, Insurance and Stock Brokers Sector Updated:

Any interest/ delayed payment charges charged for delay in payment of brokerage amount/ settlement obligations/ margin trading facility shall not be leviable to GST. *(amended as on 27.12.2018)*

### SOP on Filing of TDS Return for period during which there was no registration has been updated:

All deductions made on or after 1st October, 2018 but before the date of registration may be included in the first return to be furnished after obtaining registration. *(inserted as on 27/12/2018)*



## Updates - December, 2018

### Highlights

**Denial of composition option by tax authorities and effective date thereof**  
[Circular No. 77/2018 – GST dated 31-12-2018]:

❖ Where the taxpayer has sought withdrawal from the composition scheme, the effective date shall be the date indicated by him in his intimation/application filed in FORM GST CMP-04 but such date may not be prior to the commencement of the financial year in which such intimation/application for withdrawal is being filed.

❖ Where the proper officer issues a show cause notice in FORM GST CMP-05 to such person he shall issue an order in FORM GST CMP-07 within a period of thirty days of the receipt of the person's reply, either accepting the reply, or denying the option to pay tax under section 10 of the CGST Act from the date of the option or from the date of the event concerning such contravention, as the case may be.



## Updates - December, 2018

### Highlights (contd.)

Clarification with respect to amendments to Customs and Central Excise notifications for EOUs has been announced [*Notification No. 52/2003-Customs, dated 31.03.2003 amended by Notification No. 79/2018-Customs, dated 05.12.2018*]:

- Imported goods could be temporarily cleared without payment of all Customs duties, IGST and Compensation Cess not paid at the time of their import.
- A job worker would need registration under GST Act/Rules to enable the EOUs to export of GST goods directly from its premises.
- A revised B-17 bond updated with references to GSTIN, has been notified.

Annual Return and Audit Report for FY 2017-18:

- The due date for filing FORM GSTR-9, FORM GSTR-9A and FORM GSTR-9C extended till 30.06.2019 [*Order No. 03/2018 CT – 31.12.2018*].
- FORM GSTR 9 and FORM GSTR 9A would be in respect of supplies etc. '**made during the year**' and not '**as declared in returns filed during the year**';
- No ITC can be availed through FORM GSTR 9 and FORM GSTR 9C.
- Additional payments can be paid through **FORM GST DRC 03** only in **cash** [*Notification No 74/2018-CT, dt. 31-12-2018*]



## Updates - December, 2018

### Highlights (contd.)

**Examination for confirmation of enrolment of GST Practitioners:** The GSTPs, who are enrolled on GSTN till 04.12.2018, are eligible for the examination to be held on 17<sup>th</sup> December.

**Extension of TDS Return GSTR-7 [Notification No 66/2018-Central Tax, dt. 29-11-2018]:** Time Limit for filing FORM GSTR-7 for the months of October to December, 2018 is extended till 31<sup>st</sup> January, 2019

**Refund of IGST Paid on exports from Non-EDI Sites:** Instruction No. 20/2018-Customs dated 26th November, 2018 has been issued regarding procedure for processing IGST refund claims for exports made from non-EDI sites

# GST



## Updates - December, 2018

### Highlights (contd.)

The following types of refunds shall also be made available through FORM GST RFD 01A [Notification No 74/2018-Central Tax, dt. 31-12-2018] :

- Refund on account of Assessment/Provisional
- Assessment/Appeal/Any Other Order;
- Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice-versa;
- Excess payment of Tax; and
- Any other refund

**New Duty Drawback Schedule announced** [Notification No. 95/2018-CUSTOMS (N.T.), dt.06-12-2018]

Changes made by CGST (Amendment) Act, 2018, IGST (Amendment) Act, 2018, UTGST (Amendment) Act, 2018 and GST (Compensation to States) Amendment Act, 2018 and the corresponding changes in SGST Acts would be notified **w.e.f. 01.02.2019**.  
[press release dated 22.12.2018]



## Updates - December, 2018

### Highlights (contd.)

#### Clarifications regarding rate of GST on some items:

- ✓ Sprinkler system consisting of nozzles, lateral and other components would attract **12% GST rate**
- ✓ Movement of Rigs, Tools & Spares and all goods on wheels on own account where such movement is not intended for further supply of such goods but for the provision of service does not involve a supply and is not liable to GST.
- ✓ Bagasse Board, under Ch 44 [whether plain or laminated] attracts **12% GST rate**.
- ✓ Concessional GST rate of **5%** applies to the LPG supplied in bulk to an OMC by refiners/ fractioners for bottling for further supply to household domestic consumers.
- ✓ Animal/cattle/aquatic/poultry feed are exempt but this exemption would not apply to their inputs such as fish meal, meat bone meal, oil cakes of various oil seeds etc.



## Updates - December, 2018

### Highlights (contd.)

#### Clarifications regarding rate of GST on some items (contd):

- ✓ Polypropylene Woven and Non-Woven Bags and PP Woven and Non-Woven Bags laminated with BOPP falls under HS 3923 and attract **18%** GST rate.
- Concessional rate of **5%** GST rate for specified equipment for waste to energy plant.
- Sattu or Chattua falls under HS 1106 and attracts the applicable GST rate.
- 18% GST is applicable on wood logs including the wood in rough/log used for pulping.
- Turbo charger is classified under heading 8414 and attracts **18%** GST.



## Updates - December, 2018

### Highlights (contd.)

#### Clarifications regarding rate of GST on some items (contd):

- Fabric even if embroidered or has stitching of lace and tikki etc., and even if sold in three piece fabric as ladies suit set, will be treated as fabric and would attract **5% GST**.
- Degrees/ diploma awarded by IIMs will be exempt from GST **w.e.f. 31.01.2018**.
- Services provided by Council/ Board of Primary/Secondary/Higher Secondary Education for conduct of examination to its students are **exempt**.
- “Printing of pictures” falls under service code “998386: Photographic and videographic processing services” and attract GST @**18%**
- Leasing of pumps and reservoirs by the OMCs to petrol pump dealers is a mixed supply and the Licence Fee Recovery charged for the same shall be leviable to GST @ **28%**, the rate applicable to pumps. Leasing of land and buildings along with equipment shall fall under heading 9972 (real estate services) and attract GST rate of **18%**.



## Updates - December, 2018

### Highlights (contd.)

#### Clarifications regarding rate of GST on some items (contd):

- Incentives paid by RBI to Banks under “Currency Distribution and Exchange Scheme” (CDES) are **taxable**.
- Multi-modal transport with GST rate of **12%** inserted w.e.f. 26.07.2018, covers only transport of goods from one place in India to another place in India, ie. only domestic multi-modal transport.
- Supply of food and drinks by an educational institution **when provided by the institution itself** to its students, faculty and staff is **exempt** but is leviable to GST @ **5%** **when provided by any other person** based on a contractual arrangement with such institution.
- A banking company is liable to pay GST on the **entire value of service charge or fee charged to customers** whether or not received via business facilitator or the business correspondent.



## Updates - December, 2018

### Rulings by WBAAR

**Order No & Dt :**  
26/WBAAR/2018-19  
dated 21.12.18

**Name of the Applicant:**  
Ashok Rubber  
Industries

#### **Issue:**

Seeks a ruling clarification on rice polisher made of flexible and elastic rubber.

#### **Ruling:**

Application rejected as the question on which the ruling is sought is found to be pending in a proceeding under the GST Act before the appropriate authority



## Updates - December, 2018

### Rulings by WBAAR (contd.)

**Order No & Dt :**  
27/WBAAR/2018-19  
dated 21.12.2018

**Name of the Applicant:**  
RITES Limited

#### **Issue:**

Whether construction of a railway siding by an entity other than railways is taxable under Sl No. 3(v) of Rate Notification on service?

#### **Ruling:**

Construction of a private railway siding for carriage of coal and oil fuel to Raghunathpur TPS, as described in the agreement between the Applicant and DVC, is a composite supply of works contract taxable @ 12% under Serial No 3(v)(a) of Notification No 11/2017-CT (Rate) dt. 28.06.2017.



## Updates - December, 2018

### Rulings by WBAAR (contd.)

**Order No & Dt :**  
28/WBAAR/2018-19  
dated 21.12.2018

**Name of the Applicant:**  
Swapna Printing  
Works Private Limited

**Issue:**  
Whether printing of the Bible is liable to GST when the order has been received from a foreign entity?

**Ruling:**  
The activity of printing the Bible under the specific orders received from The Gideons International is a supply of service classifiable under SAC 9989 which is supplied to the recipient located in India & the consideration is apparently received in INR. Hence the Applicant is, liable to pay GST under the appropriate Act on such supplies.



## Updates - December, 2018

### Rulings by WBAAR (contd.)

**Order No & Dt :**  
29/WBAAR/2018-19  
dated 21.12.2018

**Name of the Applicant:**  
Pew Engineering Pvt  
Ltd

**Issue:**  
Whether retrofitment of twin pipe air brake system is composite supply and what is the rate of tax thereon?

**Ruling:**  
The Applicant's contract for retro-fitment of Twin Pipe Air Brake System on Railway Wagons is to be treated as Composite Supply, where the Twin Pipe Air Brake System is the Principal Supply. Twin Pipe Air Brake System is classifiable under Tariff Head 8607 21 00 and is taxable @ 5% with no refund of the unutilized input tax credit



## Updates - December, 2018

### Court Judgements

❖ Case of **NVK Mohammed Sulthan Rawther and Sons Vs Uoi** reported in 2018-TIOL-170-HC-Kerala-GST.  
Process of detention cannot be resorted to when dispute is bona-fide

❖ Case of **Kun Motor Co Pvt Ltd Vs ASTO** reported in 2018-TIOL-185-HC-Kerala-GST  
Incidence of Tax is on the Supply and not on the nature of transport

❖ Case of **Vasu Clothing Pvt Ltd Vs Uoi** reported in 2018-TIOL-191-HC-MP-GST  
GST is leviable on Supply of Goods and Services to Duty free shops at International Airports in India



## Updates - December, 2018

### Court Judgements (contd.)

❖ Case of **Shafi Khan Khokhar Vs State of Maharashtra** reported in 2018-TIOL-192-HC-MUM-GST  
High Court upholds jurisdiction of Mumbai CGST Commissionerate even in case where parallel proceedings were commenced in Jaipur

❖ Case of **Adlabs Entertainment Ltd Vs UoI** reported in 2018-TIOL-193-HC-MUM-GST  
High Court directs constitution of expert committee to examine grievance of Adlabs Entertainment Ltd

❖ Case of **Patran Steel Rolling Mill Vs Assistant Commissioner of State Tax** reported in 2018-TIOL-197-HC-AHM-GST  
Satisfaction to be Recorded before passing order related to attachment of Assets under GST



**Updates - December, 2018**

