



idt.taxmann.com



MAKE RESEARCH EASIER WITH TAXMANN

Offering The Largest Online Database on Excise, Service-Tax & All State VAT Laws





ABOUT TAXMANN.

- » Taxmann is the leading publisher on Tax & Corporate Laws in India
- » We also maintain the largest and the most accurate online database on Direct Taxes, GST (including Excise, Service Tax and State VAT Laws), International Taxation, Corporate Laws and Indian Acts & Rules
- » Our Products include:
 - In-Print Books/Journals
 - Online Legal Database/Website(s)
 - e-Books and Web Commentaries
 - Tax Compliance Tools
 - Taxmann App for iOS & Android devices
- » We have also developed the prestigious National Website of the Income-tax Dept. and continue providing it with updated content

AGENDA.

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01. COVERAGE

IDT.TAXMANN.COM – TOTAL COVERAGE.

Case
Laws

Acts

Rules &
Forms

Circulars &
Notifications

Reports &
Guidelines

All About
Excise & Service
Tax

Articles &
Commentaries

Your Queries

IDT.TAXMANN.COM – CASE LAWS (Database).

- » idt.taxmann.com has a database of more than 63,000+ Judgments and all important judgments are reported an real time basis

Supreme Court

High Court

Authority for
Advance Rulings

Tax Appellate Tribunals

- » Covers judgments on Excise Laws, Service-tax, CST and All India State VAT Laws
- » idt.taxmann.com covers almost all cases reported in the leading journals

GST

TAXMANN.COM

ELT

STR

STC

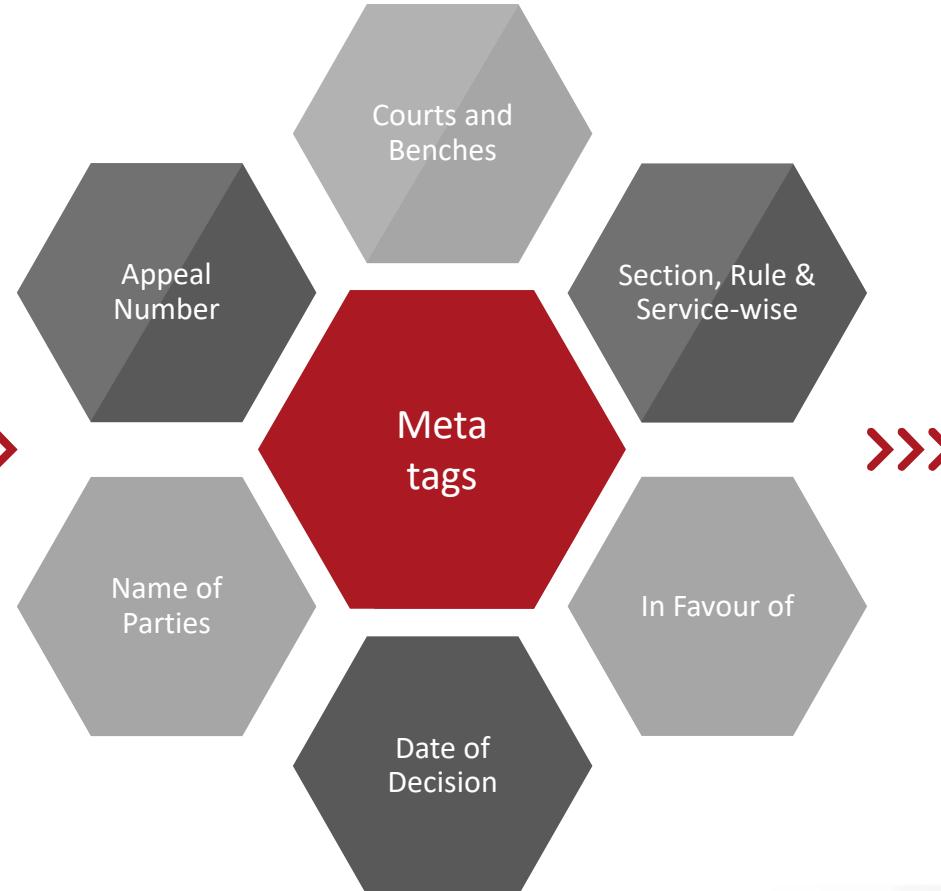
VST

GSTL

GSTR

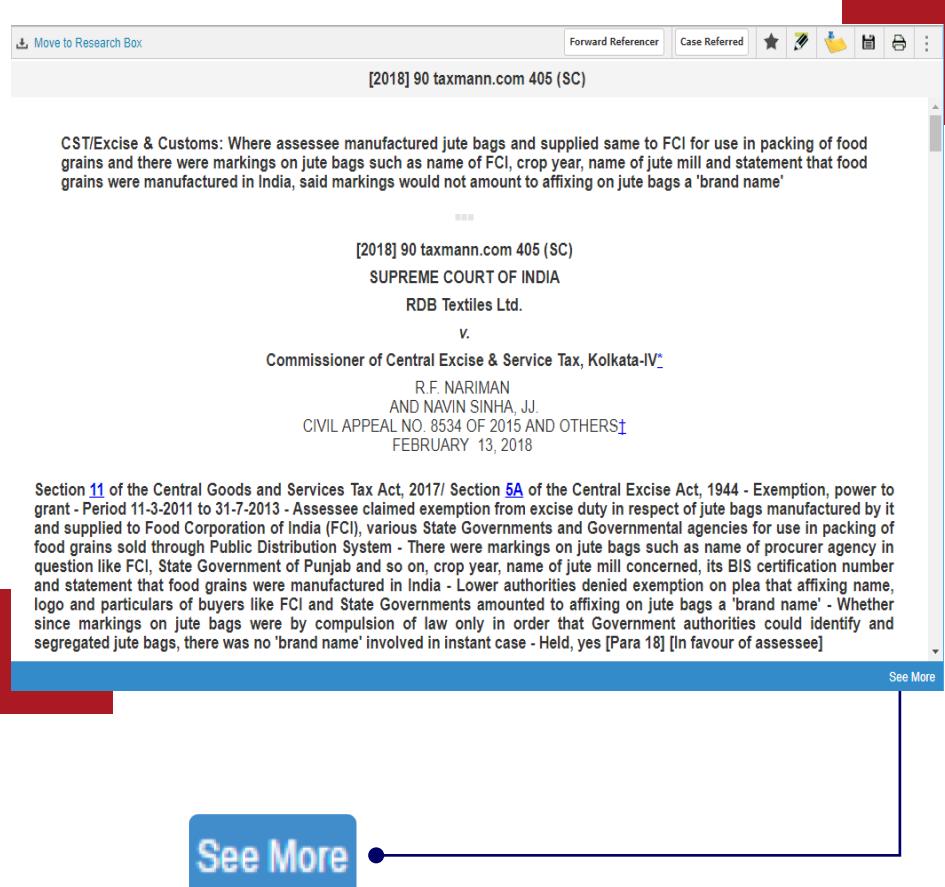
IDT.TAXMANN.COM – CASE LAWS (Search).

Every case law has been tagged with more than 10 meta tags for quick and pin-pointed results and for better accuracy



These meta tags can be used independently or in conjunction with other inputs

IDT.TAXMANN.COM – CASE LAWS (Integration).



CST/Excise & Customs: Where assessee manufactured jute bags and supplied same to FCI for use in packing of food grains and there were markings on jute bags such as name of FCI, crop year, name of jute mill and statement that food grains were manufactured in India, said markings would not amount to affixing on jute bags a 'brand name'

[2018] 90 taxmann.com 405 (SC)

SUPREME COURT OF INDIA

RDB Textiles Ltd.

v.

Commissioner of Central Excise & Service Tax, Kolkata-IV*

R.F. NARIMAN
AND NAVIN SINHA, JJ.

CIVIL APPEAL NO. 8534 OF 2015 AND OTHERS¹

FEBRUARY 13, 2018

Section 11 of the Central Goods and Services Tax Act, 2017/ Section 5A of the Central Excise Act, 1944 - Exemption, power to grant - Period 11-3-2011 to 31-7-2013 - Assessee claimed exemption from excise duty in respect of jute bags manufactured by it and supplied to Food Corporation of India (FCI), various State Governments and Governmental agencies for use in packing of food grains sold through Public Distribution System - There were markings on jute bags such as name of procurer agency in question like FCI, State Government of Punjab and so on, crop year, name of jute mill concerned, its BIS certification number and statement that food grains were manufactured in India - Lower authorities denied exemption on plea that affixing name, logo and particulars of buyers like FCI and State Governments amounted to affixing on jute bags a 'brand name' - Whether since markings on jute bags were by compulsion of law only in order that Government authorities could identify and segregate jute bags, there was no 'brand name' involved in instant case - Held, yes [Para 18] [In favour of assessee]

See More

See More

'See More' Feature

Every case law comes with a unique tool, i.e., 'See More' about this case which helps you to identify the:

- » Cases referred to, i.e., the other cases referred to in the given case
- » Forward case references, i.e., the cases in which the given case is referred to
- » Cases on this section, i.e., the other cases pertaining to the same sections to which the given case relates to
- » Sections involved, i.e., the sections which are relevant in the given case

IDT.TAXMANN.COM – CASE LAWS.

The screenshot shows the IDT.TAXMANN.COM interface. On the left, there are two 'Circulars and Notifications' sections. The first section has a 'Refine Instantly' button set to 'Off' (highlighted with a red arrow). The second section has a 'Refine Instantly' button set to 'On' (highlighted with a red arrow). A red line connects the 'On' button to a larger 'Case Laws' search interface on the right. This interface includes a search bar, a 'Name of the party' field, a 'In Favour of:' section with checkboxes for 'In favour of assessee' and 'In favour of revenue', and dropdown menus for 'CITATION WISE', 'SECTION WISE', 'COURT WISE', and 'DECISION WISE'. A blue 'Apply' button is at the bottom. To the right of the search interface is a list of 63,224 records, with the first few entries shown:

- [2018] 91 taxmann.com 67 (SC)[07-03-2018]
Union of India vs. Intercontinental Consultants & Technocrats (p.) Ltd.
ST : For valuation of taxable service, value of taxable service shall ...
- [2018] 91 taxmann.com 54 (SC)[06-03-2018]
State of Karnataka vs. Durga Projects INC
CST VAT : Karnataka VAT Act, 2003 did not provide a uniform rate of ...
- [2018] 91 taxmann.com 107 (SC)[23-02-2018]
Universal Cylinders Ltd. vs. Commercial Taxes Officer
Section 54 of the Central Goods and Services Tax Act, 2017/Section 56, ...
- [2018] 90 taxmann.com 405 (SC)[13-02-2018]

- » To see the results for a particular set of parameter, switch off the function 'Refine Instantly'
- » To get the most relevant result, switch on the 'Refine Instantly' button and see relevant results after every selection

IDT.TAXMANN.COM – CASE LAWS (Integration).

List of Circulars and Notifications referred to in a Case Law

Circulars and Notifications: [Notification No. 30/2004, dated 9-7-2004](#); [Notification No. 12/2011, dated 1-3-2011](#); [Notification No. 11/2013, dated 1-3-2013](#); Notification No. S.O. 698(E), dated 4-7-2002; Notification No.64/93-CE, dated 28-2-1993 and Ministry of Finance, Circular dated 21-6-2011

Notification No. 30/2004

Other Cases which refer to this notification

- (1) [Scan Synthetics Ltd. vs. Commissioner of Central Excise, Jaipur-I](#)
[2016] 71 taxmann.com 47 (New Delhi - CESTAT)
- (2) [Winsome Yarns Ltd. vs. Commissioner of Central Excise & Service Tax, Chandigarh-II](#)
[2015] 59 taxmann.com 132 (New Delhi - CESTAT)
- (3) [Sunflag Filaments Industries vs. Commissioner, Central Excise & Service Tax, Vapi](#)
[2016] 65 taxmann.com 130 (Ahmedabad - CESTAT)

- » See the list of all cases which refer to a particular circular or notification
- » Click on the link, a pop-up window displays the link to read the relevant circular or notification and also the list of other cases that refer to a particular statute

IDT.TAXMANN.COM – ACTS/RULES/FORMS.

- » An updated database of All State VAT Act, Central Excise Act, Service Tax- Finance Act, 1994 Acts and all related Rules & Forms
- » A vast collection of more than 5,000 Circulars, Notifications and other Statutes on Indirect Taxation
- » Complete database of Circulars, Notifications and other Statutes on Indirect Taxation

Indirect Tax Laws > Acts > Central Excise Act

Acts

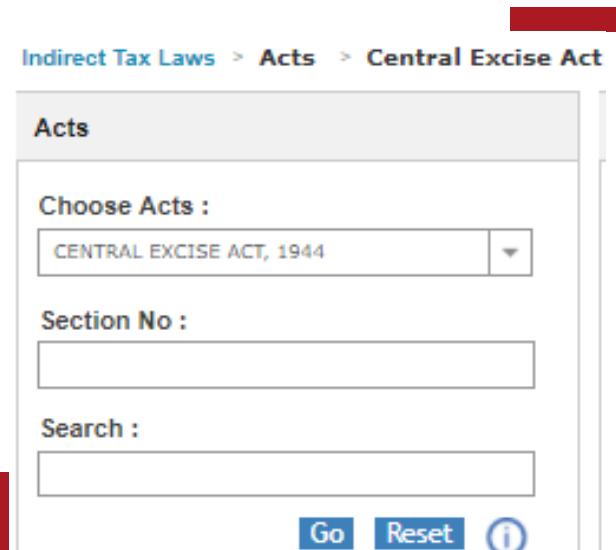
Choose Acts :

CENTRAL EXCISE ACT, 1944

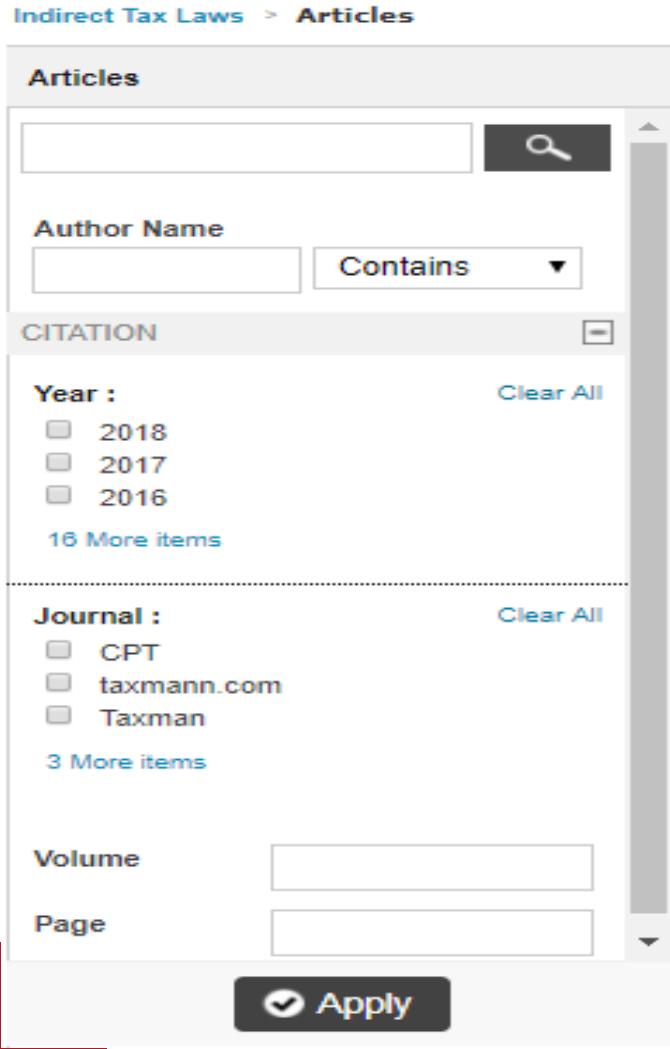
Section No :

Search :

Go Reset i



IDT.TAXMANN.COM – ARTICLES & COMMENTARIES.



Indirect Tax Laws > Articles

Articles

Author Name

Contains

CITATION

Year :

2018
2017
2016

16 More items

Clear All

Journal :

CPT
taxmann.com
Taxman

3 More items

Clear All

Volume

Page

Apply

- » Collection of articles on all critical and burning topics
- » Articles written by renowned authors and leading experts in the field of IDT
- » Articles can be filtered on the basis of Author's name and Citation.
- » Complete Commentaries on:
 - Central Sales Tax Law & Practice
 - Central Excise Law & Practice
 - Cenvat Law & Practice
 - Customs law, Practice & Procedure
 - Indirect Tax Law Lexicon
 - Service Tax Ready Reckoner

IDT.TAXMANN.COM- ALL ABOUT EXCISE & SERVICE TAX.

- This tool links all the related documents with a relevant Section of the Act
- The related documents include Rules, Circulars, Notifications, Case Laws and Articles
- Easy bifurcation of notifications into Tariff and Non-Tariff
- All Rules relating to Excise Act or Service Tax Act are given at one place
- Any Section No. or Rule No. is easily searchable with the help of Search Box

All About Excise & Service Tax

Choose Category:

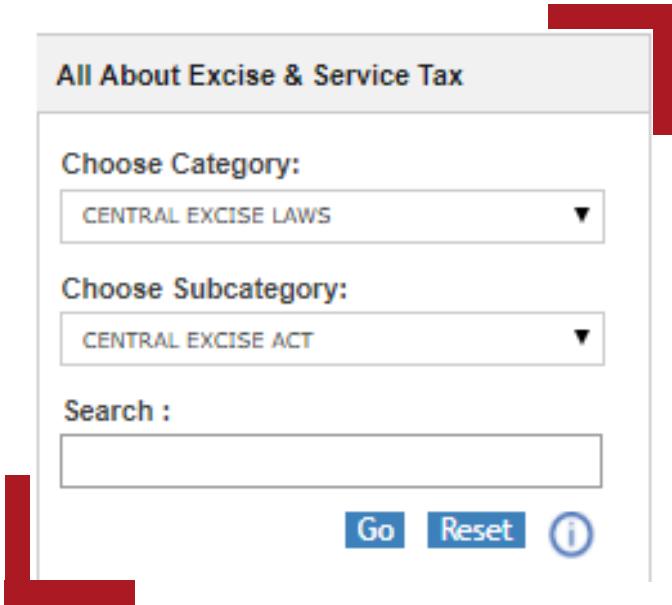
CENTRAL EXCISE LAWS

Choose Subcategory:

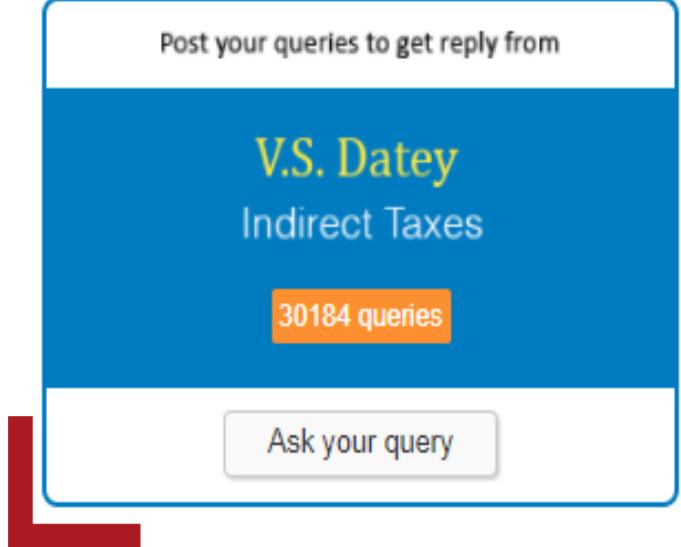
CENTRAL EXCISE ACT

Search :

Go Reset 



Your Queries.



- Database of more than 30,000 real queries on Indirect Taxation and their answers posted by Mr. V.S. Datey
- Post any query relating to IDT or GST to get reply from Mr. V.S. Datey.



02. SEARCH ENGINE

SEARCH ENGINE.

Details for the Result

Category	Records
CaseLaws	12704
Acts	5559
Rules and Forms	4929
Circular and Notification	1135
Articles and Commentaries	617
Gst Tariff	131

- » Robust in-built search engine to ensure a complete and quality research
- » It works on best 'algorithms' and 'set of instructions' of popular search engines
- » Taxmann's editorial team has minutely and carefully scrutinized the nature of documents to create a search engine that takes care of most of your research needs

SEARCH ENGINE – KEY HIGHLIGHTS.

- » Search habits of Corporate Professionals differ from other professionals, on search engines like Google or Bing. That is why, while developing the search engine, we kept in view the search habits of Tax Professionals
- » Taxmann's search engine works individually across all the modules (GST, Indirect-Tax, Corporate Laws, etc.) simultaneously
- » With expansion of query, users can reduce the number of documents fetched by search engine, i.e., search within search. This feature filters down the results to the desired level with an expansion of query
- » Search query within double quotes will fetch you a document that would include the exact phrase only
- » It also gives suggestions on every spelling error

SEARCH ENGINE - TRIGGERS OR KEYWORDS.

- » Besides usual features of searching for text, Taxmann's Search Engine recognizes some known keywords that work as triggers
- » 'Trigger words' stimulate ranking of relevant documents and can filter them down to specific categories
- » A Few examples of triggers

Case Laws	Acts	Rules
Circulars	Notifications	Forms
Articles		

THREE COLUMN DISPLAY (SINGLE VIEW).

Research

Indirect Tax Laws > Case Laws

Case Laws

Refine Instantly [?](#)

Name of the party

In Favour of: In favour of assessee [34492] In favour of revenue [14236] [Clear](#)

[13 More items](#)

CITATION WISE

SECTION WISE

COURT WISE

DECISION WISE

SERVICE WISE

Apply

javascript: doPostBack('ctl00\$SearchCriteriaHolder\$viewActSectionMore()')

Result

63,222 Records Date

[Move to Research Box](#)

[\[2018\] 91 taxmann.com 67 \(SC\)\[07-03-2018\]](#)
Union of India vs. Intercontinental Consultants & Technocrats (p.) Ltd. ST : For valuation of taxable service, value of taxable service shall ...

[\[2018\] 91 taxmann.com 54 \(SC\)\[06-03-2018\]](#)
State of Karnataka vs. Durga Projects INC CST VAT : Karnataka VAT Act, 2003 did not provide a uniform rate of ...

[\[2018\] 90 taxmann.com 405 \(SC\)\[13-02-2018\]](#)
RDB Textiles Ltd. vs. Commissioner of Central Excise & Service Tax, Kolkata-IV Section 11 of the Central Goods and Services Tax Act, 2017/ Section 5A ...

[\[2018\] 91 taxmann.com 30 \(Madras\)\[08-02-2018\]](#)
Sanden Vikas India (P) Ltd. vs.

Read

91 taxmann.com 67 91 taxmann.com 54 90 taxmann.com 405

[Move to Research Box](#) [Forward Referencer](#) [Case Referred](#)

[2018] 90 taxmann.com 405 (SC)

CST/Excise & Customs: Where assessee manufactured jute bags and supplied same to FCI for use in packing of food grains and there were markings on jute bags such as name of FCI, crop year, name of jute mill and statement that food grains were manufactured in India, said markings would not amount to affixing on jute bags a 'brand name'

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R.F. NARIMAN
AND NAVIN SINHA, JJ.
CIVIL APPEAL NO. 8534 OF 2015 AND OTHERS
FEBRUARY 13, 2018

[See More](#)

THREE COLUMN DISPLAY (SINGLE VIEW).

- » This new structure facilitates easy and fast collation of data for a thorough research.
- » Three columns come with three R's – Research, Result and Reading
- » Multiple selections of options are allowed in almost all fields
- » Multiple documents can be opened simultaneously in multiple tabs on the same page without refreshing it
- » Multiple selection gives facility to select more than one attribute at a time to filter best possible results
- » It returns precise results with minimum efforts. For e.g. search cases for 'Advertisement Services' by 'High Court' and so on & so forth



04. RESEARCH BOX

RESEARCH BOX UTILITY.

‘Research Box’ utility facilitates easier and efficient research work by tax professionals

It’s a ‘File & Folder’ utility where you can make folders and organize your research work at one place

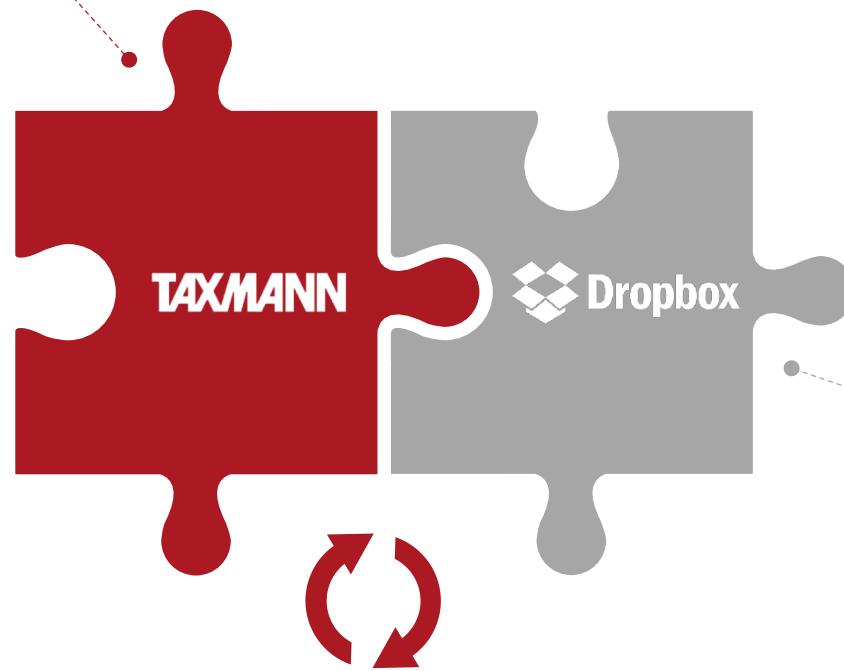
It comes with several useful features, *inter-alia*, marking a document as Favourite, placing Bookmarks or Sticky Notes in a document, etc.

With this tool you can Save all your research work at one place with an option to Print & Share it

It automatically creates the sub-folders to categorize the documents into Case-Laws, Articles, Acts & Rules, Circulars, etc.

RESEARCH BOX AND DROPBOX INTEGRATION.

Research Box can be seamlessly synchronized with your Dropbox account, to make your research work available on your smart phone and computers on other locations



This feature ensures that you have an access to your research work anywhere, anytime and on any device

RESEARCH BOX.



Sticky Notes

- Sticky Notes can be written on any document on Taxmann.com for future references
- Sticky Notes allow you to write your notes anywhere on the document
- A panel shall display all your notes in the document



Bookmarks

- A bookmark is a user-made link which allows us to navigate through the document at our convenience
- All documents with bookmarks can be accessed in one go from the Research Box



05. TOP STORIES

TOP STORIES.



TAXMANN ONLINE UPDATES.

Top Stories

Taxmann's Top Stories provide all the important statutory updates and case laws in the field of IDT

Related Stories

Top Story is supported by other Related Story reported in the past

Archive

Even if one misses on a top story, 'Archive' button can be used to access the posts published over past 3 months

News

All relevant news from prominent news-papers are reported

Featured Stories

Timely and detailed analysis of important Statutory updates and Case Laws, that you can't afford to miss

Most Viewed

List of most popular items showing what is in vogue amongst the readers and what is bucking the trend

Editors Pick

Our editorial board recommends important and crucial Case Laws, Statutes, and expert opinions which one must go through



06. MOBILE APPLICATION AND ADD-ON FEATURES

TAXMANN.COM - MOBILE APPLICATION.



Real Time Updates

Get real-time updates about every update on tax and corporate laws



Summary of every story

Comprehensive short summary of all stories to keep yourself updated in a short time



Choose what you want to read

You can filter all top stories as per your choice into Income-tax, GST, International Tax, Corporate Laws, Accounts & Audit



Taxmann Search Engine

Search any document from taxmann.com in the app itself using the same Taxmann's search engine

e-NEWSLETTERS.

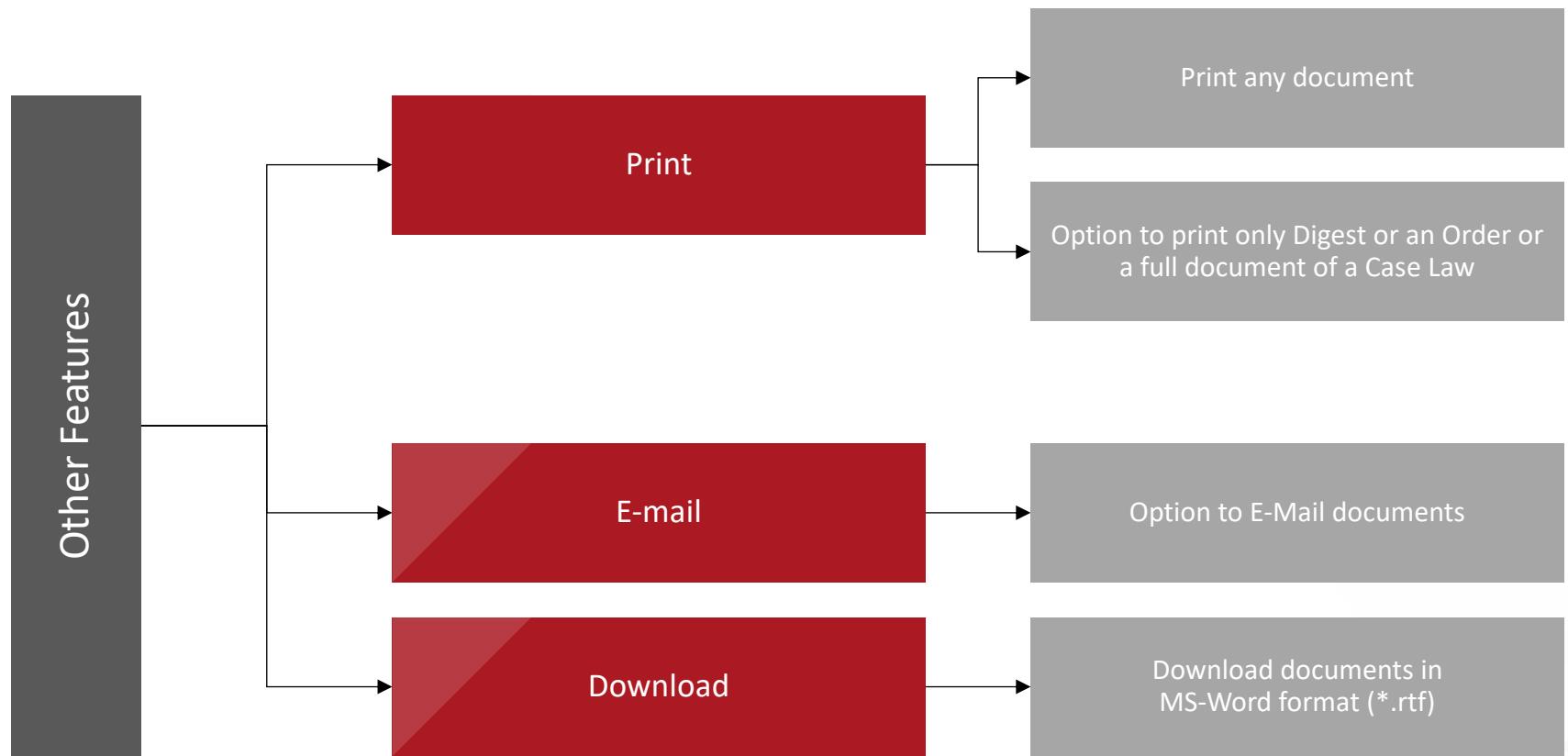
Taxmann Daily

- A Daily email service to provide the analysis of most important story of the day
- Around 300 bulletins are issued in a year

GST Daily

- A Daily email service to provide the analysis of most important story of the day
- Provides information about all updates in GST

OTHER FEATURES.



THANK YOU



TAXMANN