

STATUTES

□ CIRCULAR/PRESS RELEASE/LETTER/INSTRUCTION

- Reduction of Government Litigation Prescription of received thereshold limit for filing appeals to Supreme Court, High Courts & CESTAT for legacy Cases Withdrawal of Appeals pending in Supreme Court, High Courts & CESTAT following instruction [F. NO. 390/MISC./116/2017-JC], DATED 11-7-2018 LETTER (FROM AMEETA SURA, SPECIAL SECRETARY & MEMBER, CBIC, NEW DELHI) D.O.F. NO. 390/MISC./116/2017-JC, DATED 11-7-2018 45
- Section 54 of the Central GST Act, 2017 Refund of tax CBIC to observe third refund fortnight to clear pending refunds CBIC PRESS RELEASE, DATED 16-7-2018 47
- Section 54 of the Central GST Act, 2017 Refund of tax Refund disposal fortnight to handhold trade & industry in clearing pending GST refund claims from 16-7-2018 to 31-7-2018 - LETTER D.O.F. NO. 450/119/2017-CUS-IV FROM PRANAB KUMAR DAS, SPECIAL SECRETARY & MEMBER, CBIC, DATED 16-7-2018 48
- Section 83 of the Finance Act, 1994, read with section 35R of the Central Excise Act, 1944 (1 of 1944) Application of provisions of 1 of 1944 Raising of monetary limits for filing appeals to Supreme Court, High Courts & CESTAT in legacy Central Excise and Service Tax INSTRUCTION F.NO. 390/MISC./116/2017-JC, DATED 11-7-2018 45

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SUBJECT INDEX

■ Appellate Authority [Section 107 of the Central Goods and Services Tax Act, 2017]

- Appeals to - Where assessee filed writ petition impugning order dated 25-10-2017 passed by Competent Authority with a grievance that under Haryana GST Act no Appellate Authority had been constituted, as assessee could not file appeal earlier because of nonconstitution of Appellate Authority, which had now been appointed *vide* Notification dated 19-4-2018, appeal filed by assessee would not be dismissed only on account of delay - *R.S. Steel Traders* v. *State of Haryana* (Punj. & Har.) 376

■ Classification of goods

- Agricultural Soil testing Minilab and its Reagent Refills Product 'Agricultural Soil testing Minilab and its Reagent Refills' classifiable under Heading No. 9027 of GST Tariff and tax rate applicable would be 9 per cent CGST + 9 per cent SGST Nagarjuna Agro Chemicals (P.) Ltd., In re (AAR Telangana) 403
- Carry bags made of polypropylene non-woven fabrics Carry bags made of polypropylene non-woven fabrics and having sale value less than Rs. 1000 per piece classifiable under Entry No. 224 of Schedule I of Notification No. 1/2007-Central Tax (Rate), dated 28-6-2017 and State Notification No. 360/2017, dated 30-6-2017 and hence taxable at rate of 5 per cent JJ Fabrics, In re (AAR Ker.) 386
- Marine propeller, rudder set, stern tube set, propeller shaft and M.S. shoft for couplings Commodities such as marine propellers, rudder set, stern tube set, propeller shaft and M.S. Shaft for couplings used as a part of fishing/floating vessels would come under Entry No. 252 of Schedule I of Notification No. 1/2017 Central Tax (Rate), dated 28-6-2017 and State Notification No. 360/2017, dated 30-6-2017 and taxable at rate of 5 per cent Saraswathi Metal Industries, In re (AAR Ker.) 389
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- Printed advertisement materials Where assessee was engaged in business of manufacturing and sale of digital printed advertisement materials, said material would be classifiable

- as supply of goods and it would fall under Heading No. 4911 of GST Tariff and liable to GST at rate of 12 per cent *Macro Media Digital Imaging (P.) Ltd.,* In re (AAR Telangana) **409**
- **Implants for joint replacements** Implants for joint replacements falling under HSN Code 90213100 are covered under Serial No. E(9) of List 3 of Entry 257 of Schedule I of Notification No. 01/2017 Central Tax (Rate), dated 28-6-2017 attracting GST at rate of 5 per cent *Veena Chemicals*, In re (AAR Ker.) **399**

■ Classification of services

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- Detention, seizure and release of goods and conveyances in transit [Section 129 of the Central Goods and Services Tax Act, 2017]
- Where Competent Authority had detained goods of assessee, said authority was directed to complete adjudication within a week and release goods, if assessee complies with rule 140(1) of Kerala State Goods and Services Tax Rules *B.K. Biju* v. *Asstt. Commissioner* (Ker.) 379
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- Where Competent Authority had detained goods of assessee, said authority was directed to complete adjudication within a week and release goods, if assessee complies with rule 140(1) of Kerala State Goods and Services Tax Rules *Ajith A.R.* v. *State Tax Officer* (Ker.) 382
- Where Competent Authority had detained goods of assessee under transport from State of Tamil Nadu to State of Kerala, said authority was directed to complete adjudication within two weeks - Manjunathaa Rock Drills v. Assistant State Tax Officer (Ker.) 385
- Search, seizure, etc. [Section 67 of the Central Goods and Services Tax Act, 2017]
- Power of inspection, search and seizure Where Competent Authority, exercising under section 67(2) of U.P. GST Act, had conducted search on assessee and seized goods and thereafter passed an order under section 67(6) directing assessee to deposit tax and penalty to extent of Rs. 9.53 lakhs, said authority was directed to release goods on assessee depositing Rs. 3 lakhs and furnishing security for balance amount J.V.D. Cera Coating and Colours (P.) Ltd. v. State of U.P. (All.) 383
- Search, seizure etc. [Section 68 of the Central Goods and Services Tax Act, 2017]
- Goods in movement, inspection of Where goods of assessee and vehicle had been detained for evasion of GST, Competent Authority was directed to release goods and vehicle on assessee furnishing bank guarantee or depositing amount demanded State Tax Officer v. Kerala Gujarat Cargo Express (Ker.) 378

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■ Transitional provisions [Section 140 of the Central Goods and Services Tax Act, 2017]

- Input tax credit Transitional arrangement for Where assessee's application/Form GST Tran-1 was not entertained on last date, i.e., 27-12-2017, as electronic system of department did not respond, department was directed to reopen portal within two weeks or entertain application of assessee manually National Chemical & Dyes Company v. Union of India (All.) 374
- Where assessee filed writ petition seeking relief in regard to online submission of GST TRAN-1 and subsequently prayed that it may be allowed to withdraw petition with liberty to raise a notice of demand before Concerned Authority, assessee was permitted to raise a notice of demand within two weeks, which shall be decided by Concerned Authority within a period of next two weeks Shri Ram Tiles & Sanitary Warev. Union of India (Punj. & Har.) 418

■ Works contract [Section 2(119) of the Central Goods and Services Tax Act, 2017]

- Where applicant was given contract by State Municipal Corporation for supply of pipes, laying of same in desired formation and, then, commissioning of network of pipeline, but when GST got implemented, only work of Testing and Commissioning of network of pipeline was pending, since Testing and Commissioning of network of pipeline was part of contract, GST was leviable, and, since no input/material was required for such Testing and Commissioning of network of pipeline, transitional Input Tax Credit was not allowable - R.B. Construction Co., In re (AAR - Guj.) 430

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