

# CUSTOMS AND GST ALERT

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## NEWS UPDATE

On 06.05.2024, Justice (Retd) Sanjaya Kumar Mishra, former Chief Justice, High Court of Jharkhand was appointed as the first president of Goods and Services Tax Appellate Tribunal.

## CASE LAW UPDATES

### **ACME CLEANTECH SOLUTIONS PVT LTD v. UNION OF INDIA AND OTHERS** CIVIL WRIT PETITION NO 10249 OF 2024

**Punjab and Haryana High Court**, in an interim order, stays operation of Circular no. 204/16/2023 dated 27.10.2023 based on the submission that the circular, in the guise of providing a clarification, sought to take away adjudicatory powers; directs appellate authority to decide the appeal without being influenced by the circular.

### **METRO CASH AND CARRY PVT LTD v. STATE OF KARNATAKA** [2024] 161 taxmann.com 67

**Karnataka High Court** quashes show cause notice and holds that mere holding of shares by holding company in subsidiary company could not be classified, treated or construed as a “supply of service”.

### **VENUS JEWEL v. UNION OF INDIA** [2024] 161 taxmann.com 313

**Bombay High Court** sets aside order, rejecting refund in case of export on consignment / approval basis made on payment IGST on the ground of mismatch between shipping bills and invoice particulars (despite assessee requesting for amendment) and inconsistencies between data reflected on GST and Customs portals (due to technical glitches); directs sanctioning of refund with interest.

## **SUBH SRI AGENCIES v. DEPUTY STATE TAX OFFICER**

[2024] 161 taxmann.com 487

**Madras High Court** quashes demand confirmed on account of short-paid IGST without noting corresponding payments in CGST / SGST; remands matter.

## **IN RE: WAAREE ENERGIES LIMITED**

2024 (4) TMI 845

**Gujarat Authority for Advance Ruling** holds that a Special Economic Zone unit is not liable to pay GST on reverse charge basis on services procured from Domestic Tariff Area, subject to furnishing a “letter of undertaking” under Rule 96A of CGST Rules, 2017.

## **REGULATORY UPDATES**

### **NOTIFICATION NO. 08/2024- CENTRAL TAX**

Implementation of special procedure prescribed for manufacturers of pan masala and tobacco products for declaration of filling and packing machines deferred till 15 May 2024.

### **INSTRUCTION NO. 01/2023-24-GST (INV)**

Guidelines for field formations while engaging in investigations notified, *inter alia* emphasizing on propriety, written approvals, inter-departmental co-ordination, strict statutory compliance while issuing summons, time-bound conclusion of investigation and grievance redressal opportunities for assesseees.

### **NOTIFICATION NO. 23/2024-CUSTOMS**

Exemption from Customs duties and Agriculture Infrastructure and Development Cess on import of *yellow peas* (CTH 0713 10 10) extended subject to the condition that the bill of lading should be issued on or before 30 June 2024.

### **NOTIFICATION NO. 22/2024-CUSTOMS**

Exemption from Export duties on export of kala namak rice (CTH 1006 30 90) introduced subject to (i) goods being exported from notified customs stations; (ii) total quantity collectively exported not exceeding 1,000 MT; and (iii) furnishing of a certificate in relation to the item and quantity of goods.

**For any clarifications, please write to:**

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