We are glad to share our GST litigation support communique and get you everything that you need to know from the world of litigation, along with incisive analysis from the CA. Rajat Mohan. This Newsletter brings you key judicial pronouncements from the Supreme Court, various High Courts, AARs, and Appellate Authorities emerging in the GST era and the erstwhile VAT, Service tax, and Excise regime.[1]

Synopsis of all changes in GST is given below for your quick reference:

S.No.	Subject	Authority
1	Directors not entitled to anticipatory bail.	HC
2	Applicant entitled to file form in TRAN-1 where he was not able to submit the same due to technical glitches	HC
3	No Subject	HC
4	No Subject	HC
5	No Subject	HC
6	Respondents to decide based on submission of taxpayer	HC
7	Service of order through web portal is one of the methods under section 161	HC
8	Profiteering is established when the benefit of reduction of rate is not passed onto buyers.	NAA
9	Profiteering established when the benefit of reduction in the rate of tax denied to the buyer	NAA
10	Denial of the benefit of tax reduction by respondent leads to profiteering	NAA

Directors not entitled to anticipatory bail.

The petitioners are the Directors of M/s. Transworld Educare Private Limited (TEPL). The Intelligence developed by the officers of the Warangal Regional Unit revealed that TEPL is providing taxable services *i.e.,* consultation services without raising invoices for the services rendered by them and also not paying appropriate GST on the consideration received towards the provision of taxable services, resulting in loss of revenue to the government exchequer.

An investigation was initiated against TEPL. During the investigation and as per the statement of A-1, it was revealed that A-1 was managing the entire affairs of the organization and he was responsible for evasion of GST on the taxable services provided by them without issuing any invoices. Criminal Petition is filed under section 438 Cr.P.C. seeking to enlarge the petitioners on bail, in the event of their arrest.

On a writ: High Court held that since the Department is still conducting further investigation with regard to the offense committed by TEPL, in which the petitioners are Directors and that there is a specific allegation that TEPL is providing taxable services without raising invoices for the services rendered by them to the various service recipients and is not paying appropriate GST on the consideration received towards the provision of taxable services, resulting in loss of Rs. 11,80,95,716/- to the Government exchequer, this was not a fit case to grant anticipatory bail to the petitioners.

Smt. Jecintha Pillaivs *v.* State of Telangana - [2020] 118 taxmann.com 370 (High Court of Telangana)

[1] *DISCLAIMER: The views expressed are strictly of the author. The contents of this article are solely for informational purpose. It does not constitute professional advice or recommendation of firm. Neither the author nor firm and its affiliates accepts any liabilities for any loss or damage of any kind arising out of any information in this article nor for any actions taken in reliance thereon.*

Applicant entitled to file form in TRAN-1 where he was not able to submit the same due to technical glitches

The applicant is engaged in the business of manufacturing of pharmaceutical products. As provided under Section 140, the writ-applicant tried to upload Form TRAN-1 to claim the ITC credit on-line. However, on account of the technical glitches, the TRAN-1 was not accepted by the GST common portal. Writ-applicant took up the issue with the Assistant Commissioner. Applicant approached High Court for issuance of the appropriate writ, order, or direction upon the concerned respondent authorities to solve the problem of the petitioner of acceptance of TRANS-1 under GST Act, 2017 as well as follow the procedure under Section 140 and credit/transferred the amount of Rs. 19,58,619 being the closing balance of Central Excise Duty reported in ER-1 return of June 2017 and Rs. 8,40,911/- being the closing balance of VAT reported in VAT return June 2017 in Electronic Credit Ledger (online GST account).

High Court observed that the TRAN-1 could not be filed on account of technical glitches.

High Court held that the writ-applicant was entitled to seek the benefit of the Order No.01/2020-GST issued by the Ministry of Finance extending the time limit for submitting the declaration in FORM GST TRAN-1 under rule 117(1A) of the Central Goods and Service Tax Rules, 2017 for the class of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and whose cases have been recommended by the Council. Thus, the Court directed the department to permit the writ-applicant to file the form in TRAN-1.

Darsh Pharmachem (P.) Ltd. *v.* Superintendent, Central GST - [2020] 118 taxmann.com 242 (High Court of Gujarat)

The petitioner is registered under the provisions of the Excise Act and the provisions of the Gujarat Value Added Tax Act, 2003. It is the case of the petitioner that section 140 provides that the petitioner is entitled to carry forward credit of CENVAT as available/admissible on the day immediately preceding the appointed day *i.e.* 1st July 2017 read with Rule 117.

According to the petitioner, he tried to upload form GST TRAN-1 to claim CENVAT credit as the credit of Value Added Tax for their firm. However, due to technical glitches in the GST portal, he could not file/upload the form GST TRAN-1. The case of the petitioner was not considered by the competent authority so as to enable the petitioner to claim credit of CENVAT in view of transitional provisions of Section 140 as on 1st July 2017.

High Court observed that the petitioner is entitled to claim credit of CENVAT as well as service tax as on 30th June 2017 as per the provisions under section 140 read with Rule 117.

High Court directed the tax department to verify the claim of credit of CENVAT and service tax of the petitioner so as to enable the petitioner to carry forward by filing/uploading form GST TRAN-1 on GST portal.

Kambay Aromatics *v.* Union of India - [2020] 118 taxmann.com 245 (High Court of Gujarat)

The petitioner is registered under the provisions of the GST Act. Petitioner is entitled to carry forward credit of CENVAT as available/admissible on the day immediately preceding the appointed day *i.e.* 1st July 2017 read with Rule 117.

According to the petitioner, he tried to upload form GST TRAN-1 to claim credit for their firm towards the service tax credit. However, due to technical glitches in the GST portal, the petitioner could not file/upload the form GST TRAN-1.

The case of the petitioner was not considered by the competent authority so as to enable the petitioner to claim credit of CENVAT in view of transitional provisions of Section 140 of the Act, 2017 as on 1st July 2017.

Applicant approached High Court for issuance of appropriate writ. High Court observed that the petitioner could not upload the form GST TRAN-1 due to technical glitches and despite various representations made by the petitioner, he was not allowed to upload the form GST TRAN-1.
High Court, therefore, directed tax department to verify the claim of credit of CENVAT and service tax of the petitioner so as to enable the petitioner to carry forward by filing/uploading form GST TRAN-1 on the GST portal.
Siddhi Developers *v.* Union of India - [2020] 118 taxmann.com 299 (High Court of Gujarat)

The writ-applicant tried to file the Form GST TRAN-1. However, on account of technical glitches *i.e.* failure in the GST system/error, the writ-applicant was unable to save the details relating to the CENVAT Credit and VAT Credit in the Form GST TRAN-1.
Therefore, the accumulated balance of the Cenvat Credit and the Vat Credit, which was reflecting in the return for the period ending June 2017 filed under the erstwhile laws could not be carried forward by the writ-applicant at the time of filing the Form GST TRAN-1 due to technical glitches. The applicant took up the issue before concerned authorities but there was no response. Applicant approached High Court for issuance of the appropriate writ, order, or direction upon the concerned respondent authorities to grant an input tax credit to the applicant and also issued directions to the Nodal Officer to address the technical issue and facilitate the applicant in filing FORM GST TRAN-1 and claim eligible credit.
High Court observed that the case of the writ-applicant has already been recommended to the Nodal Officer [IT Grievance]. The recommendations at the instance of the Deputy State Tax Commissioner are positive. Now, it is for the Nodal Officer *i.e.* to look into the recommendations and take up the issue further with the GSTN.The court directed the Nodal Officer to undertake this exercise at the earliest.
Shakti Motors v. State of Gujarat - [2020] 118 taxmann.com 297 (High Court of Gujarat)

Respondents to decide based on submission of taxpayer
Petitioner is registered as a work contractor and has been regularly filing his returns since 2013. For the months April to June 2017, the petitioner had filed his return for VAT in Form 10 and got a rebate of Rs. 7,63,070/- to be carried forward in Trans 1.
The Central Board of Indirect Taxes and Customs through Government of India, Ministry of Finance issued an order No. 1/2020 GST dated 7-2-2020 in supersession of earlier order no. 1/2019 GST dated 31-1-2019 under sub-rule (1A) of Rule 117 extending the deadline to file Trans 1 up to 31-3-2020. Petitioner referred to Section 140 and Rule 117 to the effect that the registered person should not be debarred to file his Trans 1, who could not file the same within time due to technical difficulties.
High Court without expressing any opinion on the merits of the controversy, disposed of the writ petition with a direction to the department to take a decision on the representation filed by the petitioner within fifteen days by passing a speaking order after affording an opportunity of hearing to the petitioner or his representative.
Ankit Babeley *v.* State of Madhya Pradesh - [2020] 118 taxmann.com 159 (High Court of Madhya Pradesh)

Service of order through web portal is one of the methods under section 161
Assessments in the case of the petitioner pertaining to the months April and May 2019 were completed under section 62 on a best judgment basis as the petitioner had not filed the returns for the said months.

Petitioner alleged that these orders were not served on him till much later and within 30 days from the date of receipt of the orders he filed the returns as permitted under section 62 of the SGST Act. Petitioner prays for treating the assessment orders as withdrawn.
On writ: High Court observed that the assessment orders dated 20-8-2019 were served on the petitioner through publication on the web portal on 20-8-2019 itself. An email was also sent to the petitioner at his registered email id.
The service of an order through the web portal is one of the methods of service statutorily prescribed under section 161(1)(*c*) and (*d*) of the SGST Act. Thus, the petitioner cannot deny the fact of receipt of the order on 28-9-2019 for the purposes of filing the returns as contemplated under section 62 with a view of getting the assessment order withdrawn.
The return filed by the petitioner for the period April and May 2019 was only on 30-10-2019, i.e., 71 days after the date of service of the assessment order through the web portal (20-8-2019), therefore, the petitioner cannot aspire to get the benefit of withdrawal of the assessment orders
The court, therefore, held the assessment orders to be valid.
Pee Bee Enterprises v. Assistant Commissioner - [2020] 118 taxmann.com 496 (High Court of Kerala)

Profiteering is established when the benefit of reduction of rate is not passed onto buyers.
An application was filed by Applicant before the Standing Committee on Anti-profiteering, alleging profiteering by the Respondent in respect of the supply of "Duracell Battery AA/6" (product) supplied by the Respondent.
Applicant had alleged that the Respondent did not reduce the selling price of the product when the GST rate was reduced from 28% to 18% *w.e.f.* 15-11-2017, *vide* Notification No. 41/2017 Central Tax (Rate) dated 14-11-2017 and the price of the product remained the same and thus the benefit of reduction in GST rate was not passed on to the recipients by way of commensurate reduction in the price, in terms of section 171 of the CGST Act, 2017. The Standing Committee on Anti-profiteering forwarded the same to the DGAP for detailed investigation.

DGAP observed that the Respondent did not reduce the selling price of all the impacted goods when the GST rate was reduced, and thus the benefit of reduction in GST rate was not passed on to the recipients by way of commensurate reduction in the price. The average base price of this item was compared with the actual selling price of this item sold during post-GST rate reduction *i.e.* on or after 15-11-2017 as has been illustrated in the table given below:—

Sl. No.	*Description*	*Factors*	*Pre Rate Reduction (Before 15-11-2017)*	*Post Rate Reduction (From 15-11-2017)*
1.	Product Description	A	DURA-9V/1	
2.	Period	B	01-11-2017 to 14-11-2017	
3.	The total quantity of the item sold	C	4	
4.	Total taxable value	D	600.98	
5.	Average base price (without GST)	E=D/C	150.25	

6.	GST Rate	F	28%	18%
7.	Commensurate Selling price (post Rate reduction)	G=E*1.18		177.29
8.	Invoice No.	H		R-004914
9.	Invoice Date	I		16-11-2017
10.	Total quantity (above invoice)	J		2
11.	Total Invoice Value	K		376.93
12.	Actual Selling price (post rate reduction)	L=K/J		188.46
13.	Difference (Profiteering)	M=L-G	11.17	
14.	Final Profiteering	N=M*J	22.34	

NAA held that the Respondent did not reduce the selling price of the products when the GST rate was reduced from 28% to 18% *w.e.f.* 15-11-2017. The respondent, therefore, contravened the provisions of Section 171 of the CGST Act, 2017. Accordingly, the profiteered amount was determined as Rs. 1,57,200/- . Also, the Respondent was therefore directed to reduce the prices of his products. Also, he was required to deposit the profiteered amount along with the interest @ 18%.
D.S. Brothers *v.* Durga Marketing (P.) Ltd. - [2020] 118 taxmann.com 196 (NAA)

Profiteering established when the benefit of reduction in the rate of tax denied to the buyer
The Applicant had stated in their complaint that respondent has resorted to profiteering in respect of the supply of "Food Processor" (HSN: 85094090), on the ground that the Respondent had indulged in profiteering in contravention of the provisions of Section 171 of the CGST Act, 2017. In this regard, the Applicant had relied on two invoices issued by the Respondent, one dated May 09, 2017 (Pre-GST) and the other dated December 22, 2017 (Post-GST).
NAA observed that the DGAP vide his report stated that the total tax incidence of tax on the impugned product had increased from 14.50% (pre-GST) to 28% (post-GST). However, on examining the documents submitted by the Respondent, it was observed that the impugned product was imported from outside India and has liable to Countervailing Duty @ 12.50% on the abated MRP apart from Value Added Tax (ranging between 12.50% to 15.95%). Therefore, the average tax incident in the pre-GST era was 29.80% (Approx) which was reduced to 28% on the implementation of GST.

Respondent has contended that he had already passed on the benefit to his recipients by way of Credit Notes/ Rebates. NAA observed that rebates were issued on account of Logistics rebate, Service Rebates, and rebate on operational income and not on account of reduction in the rate of tax.

Therefore, it is established that the Respondent had not passed on any benefit of reduction in the rate of tax to his recipients in the form of a discount.

Particulars	*Actual price - Considering credit notes*		
	Reference	*pre-GST*	*post-GST*
Invoice No		6482538756	6482541444
Invoice date		9-5-2017	22-12-2017
Quantity Sold		2	4
MRP	A	4,795	4,795
Basic Price to the distributor before discount per unit	B	3,031	2,711
Countervailing duty (CVD)	C=A*65%*12.5%	390	
Basic Price (Excluding taxes)	D=B-C	2,641	2,711
VAT @ 14.5%	E=B*14.5%	439	
GST @ 28%	F=B*28%		759
Total tax (Rs.)	G=C+E or F	829	759
Total tax (in %)	H=G/D	31%	28%
Cum Tax selling price (As per invoice)	I=B+E or B+F	3,470	3,470
Gross amount	J=Difference of D	70	
Additional Credit Note post	K= 9% of net realization	244	
The net impact on the sale of the product	L = J-K	(174)	

NAA observed that to exclude any discount after the supply had been made, the supplier should produce an agreement of such a discount entered into at or before the time of such supply. Further, the discount should have been specifically linked to the relevant invoice and the recipient should have reversed the input tax credit attributable to such a discount. Since the aforesaid conditions have not been satisfied in this case, the claim of the Respondent is not tenable and liable to be set aside.

Respondent has also contended that there was no defined methodology in Section 171 of the CGST Act, 2017. NAA observed that section 171 clearly mentions that the reduction in the rate of tax on any supply of goods or services" which does not mean that the reduction in the rate of tax is to be taken at the level of an entity/group/company for the entire supplies made by it. Therefore, the benefit of tax reduction has to be passed on at the level of each supply of Stock Keeping Unit (SKU) to each buyer of such SKU and in case it is not passed on the profiteered amount has to be calculated on each SKU. Therefore, the contention that the profiteered amount should be computed at the entity/group/company level is untenable.

NAA also held that the Authority has already notified the 'Procedure and the Methodology' vide its Notification dated March 28, 2018, under the provisions of Rule 126 of the CGST Rules 2017. As far as the method of calculation of profiteered amount is concerned no fixed method can be prescribed as the various parameters which are required to be taken into account while making such computation

vary from industry to industry and from one product to another. Therefore, contention of the respondent not considerable.

Respondent has further contended that the methodology adopted to compute the alleged profiteered amount does not take into account various parameters such as distinct pricing for different customers. NAA observed that Section 171 of CGST Act, 2017 abundantly clear that in the event of a benefit of ITC or reduction in tax rate has to be passed on each supply individually. Thus, if the Respondent has passed on excess benefit in respect of any supply to the recipient, the same cannot be adjusted against the profiteered amount concerning some other supply. Therefore, the contention of the Respondent is baseless and frivolous and liable to be set aside.

Respondent has also contended that the principle, that a delegated power cannot be further delegated, applies to the instant case. NAA observed that the power to determine its own Methodology & Procedure has been delegated to this Authority under Rule 126 of the above Rules as per the provisions of Section 164 of the above Act as such power is generally and widely available to all the judicial, quasi-judicial and statutory authorities to carry out their functions and duties. However, it is submitted that no fixed/uniform mathematical methodology can be determined as the facts of each case differ. Therefore, the determination of the profiteered amount has to be done by taking into account the particular facts of each case.

Respondent has also contended that the DGAP has traveled beyond the jurisdiction of Rule 133 (4) in as much as the investigation should have been limited to the supplies of the impugned goods made to the retailer M/s QRS Limited only. NAA held that the invoices, issued to M/s. QRS Retail Ltd were only taken as the basis for the calculation of the base price of the impugned product. It does not imply that the investigation was limited to the supplies of the impugned product made to M/s QRS Retail during the initial investigation. Therefore, the DGAP has investigated the matter as has been provided by the law, and hence, he has not traveled beyond his jurisdiction.

NAA, from the above fact, held that it is evident that the respondent has denied the benefit of rate reduction to the consumers in contravention of the provisions of Section 171 (1) of the CGST Act, 2017 and has thus resorted to profiteering. The authority directed the Respondent to deposit the amount of profiteering of INR. 4,53,949/- along with 18% interest in the Consumer Welfare Fund of the Central and the concerned State Governments.

Kerala State Level Screening Committee on Anti-Profiteering *v.* Phillips India Ltd. - [2020] 117 taxmann.com 45 (NAA)

Denial of the benefit of tax reduction by respondent leads to profiteering

DGAP received a reference from the Standing Committee on Anti-Profiteering alleging profiteering in respect of restaurant service supplied by the Respondent. It was alleged that despite the reduction in the rate of GST from 18% to 5% *w.e.f.* 15.112017, the Respondent had not passed on the commensurate benefit since he had increased the base prices of his products.

NAA observed that DGAP in his report concluded that the allegation of profiteering by way of either increasing the base prices of the products while maintaining the same selling prices or by way of not reducing the selling prices of the products commensurately, despite the reduction in the rate of GST from 18% to 5% *w.e.f.* 15-11-2017 stood confirmed against the Respondent.

Further, as per section 171, the term "profiteered" means the amount determined on account of not passing on the benefit of reduction in the rate of tax on supply of goods and services or both or the

benefit of Input Tax Credit to the recipient by way of commensurate reduction in the prices of the goods or services or both. There is no connection between the term "profiteered" and "Profit". The scope of profiteering is confined to the question of whether the benefit accruing on account of reduction in the tax rate or the benefit of ITC as the case may be, has been passed on to the recipient/consumer or not.

NAA opined that this Authority or the DGAP has no legislative mandate to fix the prices or the profit margins in respect of any supply (which are the rights of the supplier) and it is obligated by section 171 to ensure that the benefit of the reduction in the rate of tax and/or benefit of ITC (which is a sacrifice of revenue from the kitty of Central and State Governments in a welfare state) is passed on to the recipients, and if tracked down the entire value chain, to the end consumers.

NAA further observed the DGAP for computation of the profiteered amount has compared the average base prices of the products which were being charged by the Respondent during the pre-rate reduction period with the actual post-rate reduction base prices of these products. Based on the average pre-rate reduction base price the commensurate base price has been computed by adding denial of ITC of 11.16% and compared with the invoice wise actual base price of the product. However, the average pre-rate reduction base price was required to be compared with the actual post-rate reduction base price as the benefit is required to be passed on each product to each customer.

Thus, the methodology employed by the DGAP for computing the profiteered amount was correct, reasonable, justifiable, and in consonance with the provisions of section 171 of the CGST Act, 2017.

(Amount in Rs.)

Particulars	*Jul, 17*	*Aug., 17*	*Sept., 2017*	*Oct., 2017*	*Total*
ITC Availed as per ITC Register submitted by the Respondent (A)	3,47,068	4,14,091	3,65,993	3,83,011	15,10,162
Total Outward Taxable Turnover as per Invoice-wise Outward Supply details submitted by the Respondent (B).	33,31,260	34,26,695	31,43,654	36,31,189	1,35,33,198
The ratio of Input Tax Credit to Net Outward Taxable Turnover (C) = (A/B)					11.16%

Answering the respondent's contention that there is no prescribed procedure and methodology for calculation of profiteering, NAA observed that the 'Procedure and Methodology' for passing on the benefits of reduction in the rate of tax and ITC has been mentioned in section 171 itself. It mentions "reduction in the rate of tax or benefit of ITC which means that the benefit of tax reduction or ITC has to be passed on by a registered dealer to his customers since it is a concession which has been granted from the public exchequer which cannot be misappropriated by a supplier.

These benefits can also not be passed on at the entity/organization/branch level as the benefits have to be passed on to each recipient at each SKU/unit level. Each customer is entitled to receive the benefit of tax reduction or ITC on each SKU or unit purchased by him. The word "commensurate" mentioned in the above Section gives the extent of benefit to be passed on by way of reduction in the prices which has to be computed in respect of each SKU or unit based on the tax reduction as well as the existing base price of the SKU or the additional ITC available. The computation of commensurate reduction in prices is purely a mathematical exercise which is based upon the above parameters and hence it would vary from SKU-to-SKU or unit-to-unit and hence no fixed methodology can be prescribed to determine the amount of benefit which a supplier is required to pass on to a recipient or for computation of the profiteered amount.

NAA was of the view that mere charging of GST @ 5% post-rate reduction does not amount to passing on of the benefit when the base price has been increased to offset the benefit.

It was observed that while the rate of GST was reduced from 18% to 5% *w.e.f.* 15-11-2017, the Respondent had increased the base prices of his products immediately thereafter and did not pass on the resultant benefit by a commensurate reduction in the prices of his supplies at any point of time till 31-4-2019. Thus, the violation of the provisions of section 171 of the CGST Act 2017 has continued unabated in this case and the offense continues to date.

Further the Respondent has not only collected excess base prices from the customers which they were not required to pay due to the reduction in the rate of tax but he has also compelled them to pay additional GST on these excess base prices which they should not have paid. By doing so, the Respondent has defeated the very objective of both the Central as well as the State Governments which aimed to provide the benefit of rate reduction to the general public.

NAA was of the view that the methodology of netting-off cannot be applied in the present case as the customers have to be considered as individual beneficiaries and they cannot be compared with dumped goods and netted-off. The benefit cannot be computed at the product, service, or entity level as the benefit has to be passed on to each supply of goods and services. Application of this methodology would result in denial of benefit to the customers which would amount to a violation of the provisions of section 171.

NAA observed that the provisions of section 171 (1) and (2) of the above Act require the Respondent to pass on the benefit of tax reduction to the consumers only and have no mandate to look into fixing of prices of the products which the Respondent was free to fix. If there was an increase in his costs the Respondent should have increased his prices before 15-11-2017. NAA opined that the Respondent has increased the prices of his supplies only for appropriating the benefit of tax reduction to deny the above benefit to the consumers.

NAA, therefore, held that the Respondent denied the benefit of tax reduction to the customers in contravention of the provisions of section 171 and has resorted to profiteering. Hence, he has committed an offense under section 171 (3A) of the CGST Act. 2017, and therefore, he is liable to penal action under the provisions of the above section.

Director-General of Anti-Profiteering *v.* Lite Bite Travel Foods (P.) Ltd. - [2020] 119 taxmann.com 53 (NAA)

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He has authored more than half a dozen books on indirect taxes, GST being his forte with publishers like Taxsutra, Wolters Kluwer and Bharat Law House. He has been authoring books on GST since 2010 every year, which has gained wide popularity in India and internationally also. He is a regular contributor of articles on GST, which are published on several online portals and in the columns of reputed tax journals and magazines. His views are well respected by media which is the reason that his name is placed regularly in national dailies and top-notch online news portals including Times of India, Economic Times, Hindustan Times, Indian Express, The Hindu, LiveMint, Hindu Business Line, Business Standard, Bloomberg, Business Today, Financial Express, Firstpost, NDTV, ETRetail, Monday News Alerts and various others.

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