

# GST & CORPORATE TAX



WEEKLY NEWSLETTER | CA JAY BOHRA

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## Important Judgements & Updates

- **IGST Act cannot levy CGST and SGST** vide Section 13(8)(b) on POS for **intermediary services**: Bombay HC in *Dharmendra M. Jani vs. UOI*
  - **Same activity can be taxed as 'Goods' & 'Services'**: **Supreme Court** upholds levy of Service Tax on "Engineering Design & Drawings" [*C.C.E. & S.T. vs. M/S Suzlon Energy*]
  - **Duty free shops** are eligible for **refund of service tax paid for rent**: **Supreme Court**
  - **Employee services from branch office to head office**, and vice versa to attract **18% GST**: AAR
  - **Constitutional Validity of GST on Lease/Rent Payments**: Supreme Court refers the matter to the Constitution Bench of 9 Judges
  - Transaction of **Transfer/Sale** of one of the independent running **business divisions** attracts **18% GST**: AAR, Karnataka
  - Delhi HC **upholds GST notifications imposing GST on Ola, Uber autos rides**
  - **Services provided by EY India to overseas EY entities not "Intermediary Services"**: Delhi HC directs IGST Refund to EY India
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- GSTN issued **advisory on 7 days time limit** for reporting documents on the **IRP Portal**
  - **West Bengal Sales Tax (Settlement of Dispute) Act, 1999** notified
  - CBDT notified the **Cost Inflation Index** for **F.Y. 2023-24** at **348**
  - Option enabled for **Amnesty Scheme** on **DGFT portal**; DGFT issues **Circular** on **procedure for applying** for Amnesty scheme for **one-time settlement** of default in export obligation by Advance and EPCG authorization holders
  - **Rajasthan** government will **appoint 2,000 'Tax Mitra'** to facilitate the collection of GST and VAT
  - To keep tab on tax collection, **Punjab launches State Intelligence-Preventive Unit, GST**



24<sup>th</sup> April

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