

CASE LAW UPDATES

Service Tax

BHARTI AIRTEL LTD v. COMMISSIONER OF CENTRAL EXCISE, PUNE

2024 (11) TMI 1042

Supreme Court holds that mobile towers and Pre-Fabricated Buildings (PFBs) used for providing mobile telecommunication services were “goods” and not “immovable property”, thus qualifying as “inputs” under the CENVAT Credit Rules, 2004. Consequently, affirms eligibility of CENVAT credit in respect thereof.

Goods and Services Tax

ASCENT MEDITECH LTD v. UNION OF INDIA AND ORS

2024 (12) TMI 511

Gujarat High Court sets aside the Circular No 181/13/2022-GST which stated that the amended formula in rule 89(5) of the Central Goods and Services Tax Rules, 2017 for computing input tax credit (ITC) refund on account of inverted duty structure (introduced pursuant to observations of Supreme Court in *VKC Footsteps India*) shall apply prospectively; holds that the amended formula was curative and clarificatory and shall apply retrospectively to all refund applications filed within the prescribed two-year period.

BARHONIA ENGICON PVT LTD v. STATE OF BIHAR AND ORS

2024 (12) TMI 440

Patna High Court upholds validity of notifications extending the timelines for issuance of demand orders for FY 2017-18 to FY 2019-20 on the ground that the extended periods substantially aligned with those excluded by the Supreme Court in *Re: Cognizance for Extension of Limitation*, Suo motu Writ Petition (C) No 3 of 2020 owing to the COVID-19 pandemic. High Court also holds that issuance of Form GST ASMT-10 was not a pre-condition for issuance of show cause notice under section 73 of the Central Goods and Services Tax Act, 2017.

TVL. SKANTHAGURU INNOVATIONS PVT LTD v. COMMERCIAL TAX OFFICER AND ORS

2024 (12) TMI 143

Madras High Court holds that GST authorities were empowered to block an assessee's Electronic Credit Ledger (ECrL) to the extent of ITC fraudulently availed, despite sufficient balance not being available in the ECrL at the time of such blocking, resulting in the balance going into negative.

FORD INDIA PVT LTD v. OFFICE OF JOINT COMMISSIONER AND ORS

2024 (11) TMI 1333

Madras High Court holds that payment of pre-deposit for filing appeal under the CGST Act could be made by utilising balance lying in the ECrL of an assessee.

REGULATORY UPDATES

Foreign Trade Policy

NOTIFICATION NO 41/2024-25

Central Government has removed the requirement of compulsory registration under Chip Imports Monitoring System (CHIMS), for import of electronic integrated circuits and their parts.

TRADE NOTICE NO 23/2024-25

Directorate General of Foreign Trade has announced the launch of an enhanced version of the Preferential Certificate of Origin (eCoO) system – eCoO 2.0, with new features such as multi-user access, e-signature option, integrated dashboard, and cost sheet digitization. Exporters may begin filing Preferential Certificates of Origin through the new system (accessible at <https://www.trade.gov.in>) from 21.12.2024.

POLICY CIRCULAR 09/2024-25

Directorate General of Foreign Trade has notified the following modalities for implementation of Import Management System for import of restricted IT Hardware (*Laptops, Tablets, All-in-one Personal Computers, Ultra small form factor computers and Servers*) for the calendar year 2025: (i) applications would need to be submitted on the DGFT's website; (ii) application portal shall remain open from 13.12.2024 to 15.12.2025; (iii) import authorizations issued shall be valid till 31.12.2025; (iv) submission of multiple applications by an importer shall be allowed; and (v) request for amendment during the validity of import authorization may be submitted online.

For any clarifications, please write to:

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