

NEWS UPDATES

- Central Government has notified the jurisdiction of various State Benches of the Goods and Services Tax Appellate Tribunal.
- GSTN has notified that recipients of metal scrap who were granted registration in November 2024, but had deducted tax at source (TDS) in October 2024, must report the consolidated amount of TDS deducted from 10.10.2024 to 30.11.2024 in Form GSTR-7 to be filed for the month November 2024.

CASE LAW UPDATES

Goods and Services Tax

ANAND STEEL, RATLAM, MP v. UNION OF INDIA AND ORS

Writ Petition No 2164 of 2024

Madhya Pradesh High Court holds section 16(4) of the Central Goods and Services Tax Act, 2017 (prescribing time limit to avail input tax credit (ITC)) to be arbitrary on the ground that it seeks to disallow ITC on delayed filing of returns, despite the assessee already paying interest and late fees for such delay; holds that section 16(2), which prescribes certain conditions for availing ITC, resulting in creation of a 'right', overrides the time limit imposed by section 16(4).

L & T IHI CONSORTIUM v. UNION OF INDIA AND ORS

2024 (11) TMI 978

Bombay High Court permits availment of ITC on the basis of ‘receipt voucher’ issued by a supplier to its recipient, pursuant to receipt of an advance; observes that upon receipt of advance and payment of GST thereon, the supplier commences the process of ‘generating supply of goods or services’; holds that the condition of ‘receipt of goods or services’ must be read to include ‘deferred receipt of goods or services’, and where receipt of goods or services was certain, ITC could not be denied.

SCHULKE INDIA PVT LTD v. UNION OF INDIA AND ORS

2024 (11) TMI 522

Bombay High Court sets aside Press Release dated 15.07.2020 issued by the Ministry of Finance stating that sanitizers attracted GST @18% since they were ‘disinfectants’; holds that classification of a product after enactment of the CGST Act was the exclusive domain of judicial / quasi-judicial authorities created thereunder; further holds that a press release or executive instruction meant to influence or require judicial / quasi-judicial authorities to exercise their functions in a particular manner would interfere with their functions, which could not be permitted.

SAHAJ CONSTRUCTION v. UNION OF INDIA AND ORS

2024 (10) TMI 1166

Karnataka High Court upholds validity of Notification No 09/2023 extending the timelines for issuance of demand orders for FY 2017-18 to FY 2019-20, on the ground that the notification was issued based on recommendations of the GST council which were accepted by the Central Government.

HCC VCCL JOINT VENTURE v. UNION OF INDIA AND ORS

2024 (11) TMI 659

Delhi High Court holds that once a refund order had been passed, the Revisional Authority was not empowered to invoke section 108 of the CGST Act to keep the said order in abeyance based

on an allegation that the assessee had improperly availed ITC, since the same was unconnected with the refund order and had no correlation with the question of whether the said order was illegal or improper.

REMFY AND SAGAR CONSULTANTS PVT LTD v. COMMISSIONER OF CENTRAL GOODS AND SERVICE TAX, PANCHKULA

2024 (10) TMI 980

CESTAT, New Delhi Bench holds that transfer of goodwill of a business (intended to ensure continuity of business) was not liable to service tax, observing that ‘goodwill of a business’, was not an intellectual property right recognised under any law; also holds that although goodwill was an intangible property, it was distinct from other intangible properties such as trademarks, designs, patents, etc.

REGULATORY UPDATES

Customs

CIRCULAR NO 23/2024

Central Government has clarified that a *clear float glass* which is not wired, not coloured, not reflective and not tinted and has only a tin layer on one side without any other metal oxide layer on it, would be said to be having no absorbent layer, and thus classifiable under CTH 7005 29 90.

CIRCULAR NO 24/2024

Central Government has directed disclosure of certain additional qualifiers pertaining to ash content at the time of filing import declarations for *coking coal*, and pertaining to gross calorific value (GCV) at the time of filing import declarations for *non-coking coal*, with effect from 15.12.2024.

CIRCULAR NO 25/2024

Central Government has permitted manual filing of IGCR-3 monthly statement under the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022 (IGCR Rules), till 31.01.2025. From February 2025 onwards, online filing of IGCR-3 would be mandatory.

CIRCULAR NO 26/2024

Central Government has clarified that (i) a unit may avail concessional duty benefit under the IGCR Rules along with duty deferment under the Manufacture and Other Operations in Warehouse (No. 2) Regulations, 2019 (MOOWR) simultaneously, provided the unit undertakes to comply with additional conditions prescribed in the relevant notification and IGCR Rules, along with MOOWR stipulations while supplying goods from its premises; and (ii) goods imported by an intermediate manufacturer who is an MOOWR unit for further supply after some manufacturing / value addition to the final manufacturer of *cellular mobile phones*, would be eligible for benefit under IGCR Rules.

CAVR REVIEW ORDER NO 02/2024

Central Government has extended the requirement of undertaking additional import-related formalities (*using kilogram as the quantity code, declaring grade of stainless steel, furnishing of manufacturer's invoice, mill test certificate, purchase order, etc*) in respect of *Stainless Steel of J3 grade* till 28.11.2025.

INSTRUCTION NO 28/2024

Central Government has instructed Customs authorities to follow the Electrical Equipment Quality Control Order issued by the Ministry of Heavy Industries, describing the general ways of identification of *Low Voltage Switchgear*.

INSTRUCTION NO 29/2024

Central Government has instructed Customs authorities to ensure that import of *milk and milk products, meat and meat products including poultry, fish and their products, egg powder, infant*

food and nutraceuticals takes place only through foreign food manufacturing facilities registered with the Food Safety and Standards Authority of India (FSSAI), by tracking the online FSSAI ReFoM portal.

Foreign Trade Policy

TRADE NOTICE NO 22/2024-25

Directorate General of Foreign Trade has notified the draft ITC(HS)-based Export Policy for Chapters 01 to 98 (accessible [here](#)), in lieu of the existing description-based Export Policy, for public consultation.

NOTIFICATION NO 40/2024-25

Directorate General of Foreign Trade has updated ITC (HS) 2022, Schedule-I (Import Policy) to align with the Finance (No 2) Act, 2024.

PUBLIC NOTICE NO 32/2024-25

Directorate General of Foreign Trade has included *Amritsar Airport* as an additional port of export for exports under the schemes of gold / silver / platinum jewellery and articles thereof.

For any clarifications, please write to:

Mr. Shammi Kapoor
Senior Partner
shammi@vaishlaw.com

Mr. Arnab Roy
Associate Partner
arnab@vaishlaw.com



Corporate, Tax and Business Advisory Law Firm

DELHI

1st, 9th, 11th Floor,
Mohan Dev Building, 13, Tolstoy Marg,
New Delhi, 110001 (India)
+91-11-42492525
delhi@vaishlaw.com

MUMBAI

106, Peninsula Centre,
Dr. S.S. Rao Road, Parel,
Mumbai, 400012 (India)
+91 22 42134101
mumbai@vaishlaw.com

BENGALURU

105 -106, Raheja Chambers,
#12, Museum Road,
Bengaluru, 560001 (India)
+91 80 40903588/89
bangalore@vaishlaw.com

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