

# INDIRECT TAX DIGEST

07 June 2024  
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## GOODS & SERVICES TAX



### LEGISLATIVE UPDATES

#### NOTIFICATION

GSTN Advisory <sup>1</sup>	Effective 1 June 2024, E-Way Bill 2 portal ( <a href="https://ewaybill2.gst.gov.in">https://ewaybill2.gst.gov.in</a> ) has been launched by National Informatics Centre.
10/2024-Central Tax <sup>2</sup> and 11/2024-Central Tax <sup>3</sup>	Notification No. 02/2017-Central Tax dated 19 June 2017 inter alia stipulates the jurisdiction of the Central Tax officers. The aforesaid notification has been amended to modify the jurisdiction of the Central Tax officers situated in the State of Rajasthan.
F 10-28/2024/CT/V (47). (Chhattisgarh) <sup>4</sup>	Notification No. F 10-31/2018/CT/V(46) dated 19 June 2018 exempts taxpayers from generating e-way bills on intra-state movement of specified goods, subject to certain conditions. Effective 24 May 2024, the aforesaid notification has been rescinded.

#### INSTRUCTION/ CIRCULAR/ ORDER

Instruction No. 01/2024-GST <sup>5</sup>	CBIC has issued clarifications pertaining to the timelines for commencing the recovery proceedings under Sections 78 and 79 of the Central Goods and Services Tax Act, 2017 (CGST Act) <sup>6</sup> .
Circular No.4/2024 (Tamil Nadu) <sup>7</sup>	The Tamil Nadu Goods and Services Tax Department has issued a Standard Operating Procedure mandating the jurisdictional Joint Commissioners to issue a 'Welcome Letter' through Registered Post with Acknowledgement Due (RPAD). Further, guidelines have been issued in cases where the Welcome Letter is undelivered.
Serial/CT/EOD B/2024/4294 (Chhattisgarh) <sup>8</sup>	Chhattisgarh Goods and Services Tax Department has issued instructions to <i>inter alia</i> stipulate that - <ul style="list-style-type: none"> <li>Notice in Form GST ASMT-10 can be issued only in cases where there are discrepancies and not in all cases.</li> <li>Response filed by the Taxpayer should be taken into consideration and the order issued by the tax authorities should be a speaking order. Further, the tax authorities are expected to avoid issuing unilateral orders.</li> </ul>
Circular No. 09/2024 (Kerala) <sup>9</sup>	The Kerala Goods and Services Tax (KGST) Department has issued the guidelines for streamlining the refund of Kerala Flood Cess under the Kerala Flood Cess Rules, 2019.
Order No. SGST/783/2024/PLC1 (Kerala) <sup>10</sup>	KGST Department has issued the guidelines for review/ revision of the adjudicating/appellate orders, including the procedure to be adopted for filing appeals, including appeals before the High Court and the Supreme Court.

<sup>1</sup> Dated 28 May 2024  
<sup>2</sup> Dated 29 May 2024  
<sup>3</sup> Dated 30 May 2024

<sup>4</sup> Dated 24 May 2024  
<sup>5</sup> Dated 30 May 2024  
<sup>6</sup> Our alert on this instruction can be accessed by clicking [here](#). Similar instruction was also issued by the Goa Goods and Services Tax Department vide Instruction No. CCT/26-2/GST Instructions/2024-25/849 dated 3 June 2024.

<sup>7</sup> Dated 16 May 2024  
<sup>8</sup> Dated 16 April 2024  
<sup>9</sup> Dated 24 May 2024

<sup>10</sup> Dated 8 May 2024

## JUDICIAL UPDATES

**Upholds the validity of Notification Nos. 9/2023-Central Tax dated 31 March 2023<sup>11</sup> (Impugned Notification) extending the time limit for issuing orders under Section 73 of the CGST Act for FY 2017-18**

**Graziano Transmissioni Vs. Goods and Services Tax and Ors. [2024:AHC:100568:DB]**

### Historical Background

- Section 73 of the CGST Act empowers the tax authorities to issue an order within a period of three years from the due date of furnishing of Annual Return. Further, the show cause notice (SCN) in respect of such an order must be issued at least three months prior to the last date for issuing the adjudicating order.
- For FY 2017-18 (relevant period), the due date for filing annual returns in the State of Uttar Pradesh was 7 February 2020. Accordingly, the time limits for issuance of SCNs and orders under Section 73 of the CGST Act were 7 November 2022 and 7 February 2023 respectively.
- However, the COVID-19 pandemic resulted in a complete lockdown in the country from 25 March 2020. Consequently, the Central Government promulgated the Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020 (TOLO)<sup>12</sup> which had sought to introduce Section 168A of the CGST Act to *inter alia* provide the following:
  - The Central Government may, on the recommendations of the GST Council, by notification extend the time limit specified in or prescribed or notified under the CGST Act in respect of actions which cannot be completed or complied with due to force majeure.
  - The term ‘force majeure’ means a case of war, epidemic, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature or otherwise affecting the implementation of any of the provisions of the CGST Act.
- In the exercise of the powers conferred under Section 168A of the CGST Act, the following notifications were issued by CBIC as well as the UPGST Department:
  - Notification No. 35/2020-Central Tax dated 3 April 2020 wherein the time limits for various actions *inter alia* including completion of any proceeding or passing of any order, notice, intimation, etc., the time limit for which fell between 20 March 2020 and 30 August 2020 were extended till 31 August 2020.
  - Similarly, Notification 14/2021-Central Tax dated 1 May 2021 was issued for a similar extension of time in respect of acts that were required to be performed between 15 April 2021 and 29 June 2021, till 30 June 2021.
  - Subsequently, pursuant to the 47th GST Council meeting held on 28/29 June 2022; Notification No. 13/2022-Central Tax dated 5 July 2022 was issued for extending the time limit for issuing orders under Section 73 of the CGST Act for the relevant period till 30 September 2023.
  - Thereafter, based on the recommendations of the GST Council in its 49th meeting held on 18 February 2023; the Impugned Notification was issued by the Central Government *inter alia* extending the time limit for issuing orders under Section 73 of the CGST Act for the relevant period till 31 December 2023.

### Issue

- Whether the Impugned Notification extending the time limit for issuing orders under Section 73 of the CGST Act for FY 2017-18 is *ultra vires* Section 168A of the CGST Act?<sup>13</sup>

### Ratio

- **Invocation of the powers under Section 168A of the CGST Act:**
  - The power under Section 168A of the CGST Act is a legislative and not an administrative power. The prescription of limitation to perform an action is a purely legislative function.
  - In the present case, the Impugned Notification has been issued pursuant to the discussions as per Minutes of the 49th GST Council meeting which *inter alia* observes as under:
    - Difficulties were faced by the government department during the COVID period due to reduced staff, staggered timing, and exemption to certain categories of employees leading to delays in the process of scrutiny and audit.
    - Proper functioning could happen only after the COVID restrictions were lifted. The earlier time extension was not sufficient considering the delay in the scrutiny and audit process.

Thus, there was application of mind by the delegate in issuing the Impugned Notification based on the aforesaid materials.

- Having held that the issuance of the Impugned Notification was a legislative function and that there existed due deliberation/ consideration over the matter before the legislative function was performed, the condition as regards the existence of circumstances for the exercise of the power described as conditional legislation stands fulfilled.
- **Existence of ‘force majeure’:**
  - The COVID-19 pandemic has disrupted all human activities and left no strata of society unaffected over a long duration of time.

<sup>11</sup> *Pari materia* with Notification No. 515 of 2023 dated 24 April 2023 issued by the Uttar Pradesh Goods and Services Tax (UPGST) Department

<sup>12</sup> TOLO was subsequently replaced with Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 (TOLA). However, the provisions under consideration in the present petition under TOLO and TOLA are *pari materia*.

<sup>13</sup> The Petitions raising challenge to the validity of Section 168A of the CGST Act and those involving challenge to the extension notifications for FY 2018-19 would be heard separately.

- Thus, the tax authorities were faced with a circumstance beyond their control. It was neither a mere difficulty nor a transient impairment caused by their functioning. From 15 March 2020, it had disabled the working of the tax authorities over a long period, occasioned by a 'force majeure' circumstance.
- The aforesaid impossibility led to the obstruction of the preparatory action of scrutiny and audit. Once the obstruction was caused and the time was lost to COVID-19, the legal and factual impossibility of conducting and concluding the adjudication proceedings within the normal period of limitation of three years arose by way of a necessary consequence.
- **Scope of Section 168A of the CGST Act:**
  - Section 168A of the CGST Act uses the words 'in respect of' before the phrase 'due to force majeure'. Thus, the preceding words are used to enlarge the scope of the exercise of the conditional legislative function.
  - Therefore, anything directly linked to the performance of action for which limitation may have been specified/ prescribed/ notified and which action is perceived as "cannot be completed or complied", the delegated/ conditional legislation in the shape of Section 168A of the CGST Act may arise.
  - A legislative action cannot be complained of as being prejudicial on account of extension of limitation. Limitation, though statutory, is not a pre-existing vested right of any party. It gets created and extinguished in accordance with statutory law. In the context of a delegated legislative function, once the conditions for its exercise are fulfilled, no further test or scrutiny may arise.
- **Tenure of providing extensions:**
  - There was no statutory mandate to provide for only short extensions of time or limited extensions. Suffice to note that if the COVID-19 pandemic had continued beyond the third wave, the aforesaid argument would never have arisen.
  - It would be erroneous to infer a legislative intent based on the experience gained on the strength of initial remedial actions taken by the executive/ legislative bodies, in response to the spread of the COVID-19 pandemic. How the legislature perceived the situation at a given time and what response it offered may never be a justiciable issue.
  - Suffice to conclude, an inherent indication exists that initially the legislature treated the COVID-19 pandemic to be temporary and may pass in a short while. However, on its continuance, further extensions may have been felt desirable.
  - In so far as the power vested under Section 168A of the CGST Act is not shown to be a power that may be exercised once and it gets exhausted upon that exercise being made, the legislative wisdom to issue a further notification would always survive.
- In view of the above, it can be construed that the power to issue the Impugned Notification existed and the said power was exercised both within the confines of the legislative conditions and occasioned by circumstances confronted by the legislature. However, the extent to which the power may have been exercised, i.e., the length of time extension would remain outside the scope of judicial review. Suffice to note that no excessive extension of time has been granted. Accordingly, the Writ Petitions challenging the validity of the Impugned Notification were dismissed with consequential reliefs.

### **GST is not leviable on the supply of warehoused goods from FTWZ to the MOOWR unit**

**In Re: Sunwoda Electronic Pvt. Ltd. [2024-VIL-71-AAR]**

#### **Issue**

- Whether GST is leviable on the sale of goods warehoused in a third-party Free Trade Warehousing Zone (3P FTWZ) on an "as-is where-is" basis to the customer who clears the same to a bonded warehouse under the MOOWR Scheme?

#### **Ratio**

- FTWZ is part of the SEZ scheme, and it is a Customs bonded warehouse. SEZ is a specifically delineated duty-free enclave which is deemed to be a foreign territory for the purposes of trade operations and duties and tariffs.
- The goods imported by such units are warehoused without payment of Customs duties. Accordingly, the Taxpayer imports goods and stores them in FTWZ till he finds a local customer who will purchase such goods and clear the same for home consumption.
- Effective 1 February 2019, Schedule III to the CGST Act was amended to provide that the supply of warehoused goods to any person before clearance for home consumption shall neither be treated as a supply of goods nor a supply of services. Even prior to such amendment, the legal position was that the supply of goods before their clearance from the warehouse would not be leviable to customs duty or IGST and that the same would be levied and collected only when the warehoused goods are cleared for home consumption.

- In the present case, on the importation, the Taxpayer files a “Bill of Entry for Warehousing” wherein under the importer’s details, the name of the SEZ entity i.e., M/s DHL Supply Chain India (P) Ltd. (SEZ entity) is disclosed along with the Taxpayer’s name (as a client of the SEZ entity). Accordingly, as long as the imported goods stay warehoused either in the Customs bonded warehouse or in a warehouse under an FTWZ/ SEZ, there is no liability to pay customs duty including IGST.
- Subsequently, as regards the supply of warehoused goods on an “as-is where-is” basis to MOOWR<sup>14</sup> unit, it may be noted that Circular No. 48/2020-Customs dated 27 October 2020 clarified that the MOOWR unit may source capital goods or inputs from SEZ / FTWZ by following the applicable procedures. Further, upon such supply, a Bill of Entry for Warehousing (SEZ to Bonded Warehouse) is required to be furnished by mentioning the MOOWR unit’s name as the importer and under the supplier details, the name of SEZ entity and the Taxpayer is disclosed.
- In view of the above, it was held that in cases the supply of imported goods from the 3P FTWZ warehouse to the MOOWR unit is not leviable to GST and the transaction would be covered under Entry 8(a) of Schedule III to the CGST Act.

### Determines the manner for computing the limitation period for filing an appeal under Section 107 of the CGST Act

#### Balaji Coal Traders Vs. Commissioner [TS-301-HC(ALL)-2024-GST]

##### Issue

- Whether the day on which the order had been passed is required to be included while computing the limitation period prescribed under Section 107 of the CGST Act<sup>15</sup>?

##### Ratio

- Applying the provisions of Section 9 of the General Clauses Act, 1897 to Section 107 of the CGST Act, it can be construed that -
  - The date on which the order is communicated is to be excluded so as to ensure that the appellant has the entire period of three months to prepare and file the appeal.
  - The phrase “within three months” means that the appeal can be filed anytime from the date following the communication of the order until the end of the third month.
  - The term “month” is a fundamental unit of time which can be interpreted in various ways but in modern statutory contexts, it primarily refers to a calendar month i.e., from a given date in one month to the corresponding date in the following month.
- In order to qualify for one-month extension for condonation of delay in filing an appeal, the appellant must demonstrate sufficient cause referring to the circumstances beyond the control of the appellant that prevented him from filing the appeal within the prescribed time limit of 3 months. The following factors may be considered by the appellate authority when assessing the demonstration of sufficient cause for delayed filing of appeal:
  - Nature of circumstances
  - Evidence presented
  - Timeliness of request
- Since the order-in-original was received by the Taxpayer on 12 July 2022, the 3-month time limit would have expired on 12 October 2022 and the extended period of 1 month would have expired on 12 November 2022. Considering that the appeal was filed on 10 November 2022, the rejection of the appeal by the first appellate authority is incorrect and warrants the exercise of writ jurisdiction. In view of the above, the order passed by the first appellate authority is set aside.

### Registered person is liable to pay GST under the reverse charge mechanism on exhibition services received outside India

#### Savio Jewellery Vs. Commissioner, CGST [TS-281-HC(RAJ)-2024-GST]

##### Issue

- Whether GST is leviable on Exhibition Services received outside India by a Taxpayer, being a registered person under the GST law?

##### Ratio

- Section 5(3) of the Integrated Goods and Services Tax Act, 2017 (IGST Act) read with Notification No. 10/2017-Integrated Tax (Rate) dated 28 June 2017 specifies the categories of supply of services on which the applicable GST shall be paid on reverse charge basis by the recipient of such services and all the provisions of the IGST Act shall apply to such recipient as if he is a person liable for paying tax in relation to such supply.
- The aforesaid notification provides that the service recipient, being a registered person in the taxable territory is liable to pay GST under the reverse charge mechanism on services procured from any person situated in non-taxable territory i.e., outside India. This notification is not subject matter of challenge in the present writ petition.

<sup>14</sup> A unit which is permitted to carry out manufacturing and other operations in warehouse in terms of Section 65 of the Customs Act read with the Manufacture and Other Operations in Warehouse (No. 2) Regulations, 2019

<sup>15</sup> *Pari materia* to Section 107 of the Uttar Pradesh Goods and Services Tax Act, 2017

- Further, Section 13(5) of the IGST Act *inter alia* provides that the place of supply of exhibition services shall be the place where the event is actually held. Accordingly, the place of supply of exhibition services in the present case would be outside India and hence, one may construe that the supply of services has taken place outside India.
- In view of the above, the Taxpayer, being a registered person under the GST law would be liable to discharge GST on the services received outside India under the reverse charge mechanism. Accordingly, the writ petition filed by the Taxpayer is dismissed as being devoid of merits.

### The right to file an appeal cannot be denied owing to technical glitches on the GST portal

#### Rahul Bansal Vs. The Assistant Commissioner of State Tax [TS-292-HC(CAL)-2024-GST]

##### Brief Facts

- The Taxpayer had received a detention order *inter alia* seeking imposition of penalty under Section 129(1)(a) of the CGST Act. Subsequently, after discharging the penalty imposed by the aforesaid order, the detained goods were released.
- Against the aforesaid order, the Taxpayer had filed an appeal before the first appellate authority (first appeal). However, while filing the appeal, owing to a technical glitch on the GST portal, the Taxpayer could not disclose the amount of disputed tax/interest/ penalty and consequently, the appeal filed by the Taxpayer was rejected.
- Subsequently, the Taxpayer filed another appeal before the first appellate authority (second appeal) which was rejected by the appellate authority on the ground that the second appeal was filed beyond the prescribed limitation period (including the period that can be condoned by the appellate authority).

##### Issue

- The issue involved in the present case is peculiar considering that the Taxpayer had initially preferred the first appeal within the limitation period which was dismissed on technical grounds against which, the Taxpayer had filed a second appeal since there is no option to seek a review of the order passed in respect of the first appeal.
- As a result, the appellate authority, while deciding on the second appeal, ought to have taken the aforesaid peculiar facts into consideration before rejecting the same on the ground of limitation. The Taxpayer's statutory right to challenge the order passed under Section 129(3) of the CGST Act cannot be defeated by reason of technical glitches.
- In view of the above, the Writ Petition was allowed and the appeal filed by the Taxpayer was restored with a direction to the Appellate authority to treat both the appeals as a composite appeal and decide them on merits without insisting on any pre-deposit from the Taxpayer.

## CUSTOMS



## LEGISLATIVE UPDATES

### NOTIFICATION

02/2024-Customs (CVD) <sup>16</sup>	Countervailing Duty (CVD) was earlier imposed on the import of Saccharin in all its forms (under HS Code 2925 1100), originating in and exported from China. Imposition of CVD which was earlier expiring in August 2024 has now been extended till 28 February 2025.
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### INSTRUCTION/ CIRCULAR

Instruction No. 15/2024-Customs <sup>17</sup>	CBIC has issued an instruction to provide that effective 5 June 2024, payment of Drawback amounts into the exporters' accounts post scroll out will be facilitated through the Public Finance Management System (PFMS).
Circular No. 05/2024-Customs <sup>18</sup>	<p>The guidelines prescribed by CBIC Circular No. 32/2019 dated 20 September 2019 for the disposal of Unmanned Aircraft Systems/ Unmanned Aerial Vehicles/ remotely piloted Aircraft/ Drones have been amended as under:</p> <ul style="list-style-type: none"> <li>▪ Changes of the Nodal officers (or their authorised representatives) are now required to be communicated by the MoD and MHA at "inv-customs@gov.in" (earlier at "mgt.valavan@nic.in").</li> <li>▪ The list of Nodal officers of the MoD and the MHA as prescribed in Annexure C of the Circular has been revised.</li> </ul>

<sup>16</sup> Dated 28 May 2024

<sup>17</sup> Dated 29 May 2024

<sup>18</sup> Dated 22 May 2024

## FOREIGN TRADE POLICY



### LEGISLATIVE UPDATES

#### NOTIFICATION

14/2024-25 <sup>19</sup>	The item description of 'Glufosinate Technical' under ITC (HS) Code 3808 9390 has been revised. Henceforth, 'Glufosinate and its salts' having any technical name, IUPAC name and CAS No. etc. shall be 'Prohibited' for import. However, import shall be 'free' only if the CIF value is INR 1,289 or above per Kg.
15/2024-25 <sup>20</sup>	Notification No. 46 dated 30 November 2023 has been amended to the extent that the period for export of Broken rice for the quantity already notified <i>vide</i> the aforesaid notification to Senegal and Gambia through NCEL has been extended for a further period of 6 months i.e., up to 30 November 2024.

#### TRADE NOTICE/ CIRCULAR/ PUBLIC NOTICE

Policy Circular No. 03/2024 <sup>21</sup> read with Addendum to Policy Circular No. 03/2024 <sup>22</sup>	Para 4.17 of the Hand Book of Procedures, 2023 (HBP) permits the applicant to file representation for a review of a decision of the Norms Committee as regards fixation of norms within a period of 12 months from the date of uploading of a decision on the DGFT portal. In this regard, it is clarified that in all cases where the Norm's Committee decision was taken before 1 April 2023, the AA holder (who has been issued the AA on or after 1 April 2019) intending to review such decision may file an application by 31 December 2024. It is also clarified that no such review will be entertained beyond the above date.
Policy Circular No. 04/2024 <sup>23</sup>	The requirement under Para 4.21(iv) of the Foreign Trade Policy, 2023 (FTP) for submission of a 'Bill of Export' by the authorisation holder (AA and DFIA) in case of exports made to SEZ unit/developer/co-developer. However, such requirement would not apply in respect of supplies made prior to 1 July 2017 and such exports can be substantiated by furnishing corroborative evidence viz., ARE-1 duly attested by the jurisdictional Central Excise / GST authorities of the authorisation holder, evidence of receipt of supplies by the recipient in SEZ and the evidence of payments made to the authorisation holder as per Para 4.21 of the FTP. is now not necessary. Instead, a list of corroborative evidence that can be submitted in lieu of a Bill of Exports has been provided.
PN 05/2024 <sup>24</sup> read with PN 06/2024 <sup>25</sup> and Trade Notice No. 04/2024 <sup>26</sup>	The permissible wastage and the Standard Input Output Norms (SIONs) under the HBP as regards the export of jewellery were revised. However, such revision has been kept in abeyance till 31 July 2024 for a reassessment of permissible wastages and SIONs as per the request of the Gem and Jewellery Export Promotion Council (GJEPC). Accordingly, an opportunity has been provided to the industry for the submission of corroborative data on the manufacturing workflow in order to justify wastage and recovery at different stages. In this regard, GJEPC / industry may provide information/ data to the concerned Norms Committee within a period of 1 month.
PN 07/2024-25 <sup>27</sup>	SION E-125 for the export of Shea Stearine has been amended with revised import entitlements.
PN 08/2024-25 <sup>28</sup>	To bring parity with provisions of Chapter 4 of the FTP/HBP regarding value addition for spices covered under Chapter 9 of the ITC(HS) Code, the provisions of Chapter 6 of the FTP/HBP (Appendix 6B) are being amended to the extent that in the case of spices, a minimum value addition of 25% shall have to be fulfilled only where both export as well as import item pertains to Chapter 9 of ITC(HS) Code. In all other cases, the value addition will be 15%.

<sup>19</sup> Dated 3 June 2024    <sup>22</sup> Dated 31 May 2024    <sup>25</sup> Dated 28 May 2024    <sup>28</sup> Dated 3 June 2024  
<sup>20</sup> Dated 5 June 2024    <sup>23</sup> Dated 3 June 2024    <sup>26</sup> Dated 28 June 2024  
<sup>21</sup> Dated 30 May 2024    <sup>24</sup> Dated 27 May 2024    <sup>27</sup> Dated 29 May 2024

## CENTRAL EXCISE/ SERVICE TAX/ VALUE ADDED TAX



### LEGISLATIVE UPDATES

#### NOTIFICATION

15/2024-Central Excise <sup>29</sup>	Effective 1 June 2024, the applicable rate of Special Additional Excise duty on production of 'Petroleum Crude' (HSN 2709) has been reduced from INR 5,700 per tonne to INR 5,200 per tonne.
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### JUDICIAL UPDATES

**Fixing three successive dates of hearing within a span of seven days indicates a pre-conceived notion of the tax authorities**

**M/s Avshesh Kumar Vs. Union of India & Ors. [TS-209-HC-2024(ALL)-EXC]**

#### Issue

- Whether the order issued by the tax authorities pursuant to fixing three successive dates of hearing within a span of seven days can be treated as a valid order?

#### Ratio

- Once the legislature contemplates the limits of total adjournments to three dates, it does not contemplate denial of opportunity of hearing. Rather, it seeks to regulate and thereby restrict the total number of adjournments in order to conclude the proceedings in a time-bound manner.
- Fixing three successive dates within a period of one week was not a desirable course as it indicates a preconceived notion of the tax authorities qua the adjournment opportunity that may be allowed. In any case, **the tax authority had to pass specific orders to grant adjournment on each date fixed in the proceeding, if such adjournment was sought.** Pursuant to the above, the tax authorities may fix another date for a hearing. In the present case, the tax authorities did not communicate to the Taxpayer an order allowing the adjournment sought/ deemed to have been sought and allowed on any particular date.
- Further, the tax authorities did not pass any order on the third date (i.e., 22 February 2023) but fixed the proceeding for another date i.e., 23 March 2023 without issuing notice to the Taxpayer. The Taxpayer had a right to be informed about the adjournment.
- In view of the above, reliefs claimed by the Taxpayer must be allowed. Consequently, the Impugned Order passed by the tax authorities was set aside and the matter was remanded with a direction to adjudicate the matter in a time-bound manner.

<sup>29</sup> Dated 31 May 2024

## INDIRECT TAX NEWS FLASH



<p>The Hindu-BusinessLine (28 May 2024)</p>	<ul style="list-style-type: none"> <li>▪ <a href="#">Relief for fertilizer companies as GST Council may okay refunds due</a></li> </ul>
<p>Times of India (26 May and 27 May 2024)</p>	<ul style="list-style-type: none"> <li>▪ <a href="#">Restructure GST rates for hotels, says tourism body</a></li> <li>▪ <a href="#">Chhattisgarh govt tightens GST E-Way Bill provisions to curb tax evasion</a></li> </ul>
<p>Economic Times (24 and 27 May 2024)</p>	<ul style="list-style-type: none"> <li>▪ <a href="#">GST relief for foreign airlines in the offing</a></li> <li>▪ <a href="#">GST to be paid by telcos along with instalments towards spectrum charges</a></li> </ul>
<p>Business Standard (24 May and 30 May 2024)</p>	<ul style="list-style-type: none"> <li>▪ <a href="#">India mulls GST relief for foreign airlines; fitment committee to review</a></li> <li>▪ <a href="#">Bringing natural gas under GST will lead to faster adoption: Oil secy</a></li> </ul>
<p>The Hindu (24 May 2024)</p>	<ul style="list-style-type: none"> <li>▪ <a href="#">Operation Palm Tree: Kerala GST dept. stands vindicated as it lands windfall of ₹209 crore against ₹46 lakh spent on residential training</a></li> </ul>
<p>Mint (1 June 2024)</p>	<ul style="list-style-type: none"> <li>▪ <a href="#">GST collection rises 10% to ₹1.73 lakh crore in May 2024, gross GST revenue up 15.3% YoY</a></li> </ul>



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