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Tax Trends

Top Tax News This
Week

Delhi HC flags rise in GST Litigation and ask department to depute officials to enable expeditious disposal

The Delhi High Court has flagged the rise in number of GST related cases being filed before it and to ensure expeditious disposal of cases, particularly those arising out of procedural issues. The Court has asked the department to depute at least two officials from its litigation section. The direction comes in a petition filed by a trader challenging an adverse order on the ground that the written submissions filed by it were not considered by the department and no notice for personal hearing was issued. The Court has now directed the department to place on record the proof of GST portal to show the manner in which the personal hearing notice has been communicated to the Petitioner.





GST advance ruling denied as DGGI investigation preceded application

The Tamil Nadu State Appellate Authority for Advance Ruling ('AAAR') has upheld the decision of the Authority for Advance Ruling ('AAR'), rejecting an application filed by the Tamil Nadu Nurses and Midwives Council seeking clarity on the applicability of GST on various fees collected by them. The AAAR ruled that since the Directorate General of GST Intelligence (DGGI) had already initiated an investigation into the matter before the application was filed, the advance ruling could not be admitted under the first provision to Section 98(2) of the CGST/TNGST Act, 2017.

SC to hear pleas challenging retrospective tax on online gaming from May 5

The Supreme Court said it will hear the pleas by online gaming companies challenging the 28 per cent Goods and Services Tax (GST) on all forms of online real-money gaming from May 5. In the last hearing, the court had directed the Centre and the GST department to file their response to the pleas by online gaming companies. The GST department has also sought to transfer all cases on the same issue from other high courts to the Supreme Court.





HC grants interim stay on Rs 2,500 crore GST demand against Hindustan Coca-Cola Beverages in retrospective discount issue

The Bombay High Court has granted an interim stay on a GST demand of approximately Rs 2,500 crore against Hindustan Coca-Cola Beverages Private Limited noting the revenue department's interpretation of the provisions appeared "prima facie incorrect". The dispute lies in the interpretation of Section 15(3)(a) of the CGST Act, 2017. As per the authorities, the discounts were structured in a way that reduced the taxable value of the supplies. Distributors first extended discounts to retailers, and Coca-Cola later adjusted its own discounts to the distributors based on these past transactions, a practice the revenue department said was intended to evade tax.

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