

**Part-17-One Pager Snapshot to the Latest Cases**

CA Arpit Haldia

S. N.	Section	Case Subject	Case	Held	Cases Referred
1.	Section 54	Can the Proper officer call for documents in addition to what have been prescribed under Circular No. 125/44/2019 Dated 18 <sup>th</sup> November 2019	<b>SRG Plastic Company v. Commissioner Delhi Goods and Services Tax Trade and Tax Department</b> [2023] 150 taxmann.com 261 (Delhi)	<p>-If an application for refund is accompanied by all relevant documents as prescribed under Rule 89 of the Rules and Circular No. 125/44/2019 Dated 18<sup>th</sup> November 2019, the said application cannot be rejected as incomplete and is required to be processed.</p> <p>-However, that does not preclude the concerned officer from calling upon the applicant to furnish any other relevant documents that he considers necessary for processing the application for refund. The High Court thus held that it was incorrect on the part of petitioner to state that he was not required to submit the documents as sought for by the Proper Officer.</p> <p>-Since the petitioner had provided most of the relevant documents as also the fact that if the Appellate Tribunal was constituted, the petitioner would be entitled to seek an opportunity to furnish the relevant documents before the Tribunal; thus the High Court set aside the impugned order and remanded the matter to the Proper Officer.</p>	-NA-
2.	Section 16	Demand created against the petitioner even though Tax was already paid by the supplier	<b>Gajrar Singh Ranawat v. Union of India</b> [2023] 150 taxmann.com 260 (Rajasthan)	<p>It was contended by the petitioner that supplier has already paid GST on the supplied items, however, ignoring the same, order has been passed for return of Input Tax Credit. The Department counsel also submitted that the matter may be remanded for afresh adjudication after taking into consideration the fact that the GST on the supplied items has already been paid by the suppliers.</p> <p>The High Court thereafter observing that the petitioner although initially raised but subsequently has not pressed for reliefs for declaring the provisions of Section 16(2)(aa), 16(2)(c) of the Act of 2017 and Rule 36(4) of the Rules of 2017 as unconstitutional quashed and set aside the order and directed the officer to pass a fresh order after providing opportunity of hearing to the petitioner.</p>	-NA-
3.	Section 15	Taxability of amount received as Bonus from the service recipient as part of consideration for being distributed to Employees	<b>Foodsutra Art of Spices (P.) Ltd.</b> [2023] 150 taxmann.com 259 (AAR-TELANGANA)	<p>The applicant was receiving regular amounts on canteen services provided by them and annually they also received further amounts with the nomenclature of bonus. The bonus received from service recipient was meant to be paid to their employees and if the applicant retained a portion of the Lump Sum amount received for payment of bonus, then as per applicant he was liable to pay GST at the rate applicable to Intermediary services on the commission retained and for rest of the amount he was liable to pay GST at rate of 5%, which was arrived after excluding the commission from the entire bonus, as it would be included as value of supply of canteen services in accordance with Section 15(2) of the CGST Act, 2017.</p> <p>It was held that the consideration received by the applicant as the value of supply including the amounts received in the name of bonus will be chargeable to tax at the rate of 2.5% under each of CGST and he is liable to pay GST at rate of 5% on the entire Lump Sum amount received for payment of bonus.</p>	-NA-