

S. N.	Section	Case Subject	Case	Held
1.	Section 15 and Rule 32	Activity of Gold Jewellery being melted into gold lumps, not eligible to avail the benefits of Rule 32(5) of CGST Rules, 2017	White Gold Bullion (P.) Ltd. [2023] 151 taxmann.com 45 (AAR - KARNATAKA)	Authority held that when applicant melts the gold jewellery into gold lumps, the nature of goods changes in as much as the characteristics of the articles and the classification changes. Since the processing done by the applicant changes the nature of goods, they are not eligible to avail the benefits of Rule 32(5) of CGST Rules, 2017. The HSN Code for Old Gold Jewellery is 7113 and after melting into gold lumps or irregular shapes of gold the HSN Code is 7108.
2.	Section 140	Unadjusted VAT TDS allowed to be carried forward to the GST regime	P & C Projects (P.) Ltd. v. Assistant Commissioner of (ST)(FAC) [2023] 151 axmann.com 46 (Madras)	The High Court not observed that the order was a non-speaking order as no reasons had been given for rejecting the petitioner's request for carrying forward of the unadjusted VAT TDS to the GST regime that too when the law was well settled by the decision of the learned Single Judge, which also had attained finality as no Appeal had been filed against the said order as fairly admitted by the learned Government Advocate appearing for the respondents. The impugned order was thus quashed. Case Referred- M/s. DMR Constructions v. Assistant Commissioner, Commercial Tax Department, Rasipuram, Namakkal District reported [2021] 125 taxmann.com 252 (Mad.)/[2021] 86 GST 82 (Mad.)
3.	Section 129	Transporter can seek release of the conveyance on deposit of specified amount under Section 129(6)	Lodha Roadways v. Deputy State Tax Officer, Inspection Cell-4 [2023] 150 taxmann.com 375 (Madras)	The High Court held that Section 129 provides for various situations where release of conveyance and goods may be sought and Section 129(6) being specific to a transporter, thus enables a transporter to seek release of the conveyance in the circumstances mentioned therein, being, upon payment of penalty under sub-section (3) or a sum of Rs.1.00 lakh, whichever is less.-
4	Section 5 of IGST Act, 2017	Refund of IGST paid on Ocean Freight	Etc Agro Processing (India) (P.) Ltd. v. UOI [2023] 150 taxmann.com 376 (Gujarat)	The High Court held that since Entry No.10 of Notification No.10/2017- IGST (Rate) dated 28.6.2017 has already been declared ultravires by Hon'ble Apex Court, therefore amount of Rs. 6,98,00,420/- paid by the petitioner as IGST on ocean freight of goods imported during July, 2017 to December, 2019 be refunded alongwith the statutory rate of interest. Case Referred- ADI Enterprises v. UOI being Misc. Civil Application No. 1 of 2020 in Special Civil Application No. 10479 of 2019
5.	Section 129 and Section 130	Exercise of powers under Section 129 and thereafter switching over to Section 130 and passing order thereunder without availing the petitioner the benefits of release of goods under Section 129	Rohit Company v. Union of India [2023] 150 taxmann.com 379 (Gujarat)	The petitioner contended that when the goods were in transit, the authorities intercepted the goods and confiscated them. In other words, authorities sought to derive their powers for taking possession of the goods of the petitioner which were in transit under Section 129 of the Act. It was submitted that the said Section begins with non obstante clause and it is a provision independent of Section 130. In that context, it was submitted that exercise of powers under Section 129 and thereafter switching over to Section 130 and passing order thereunder without availing the petitioner the benefits of release of the goods under Section 129, could be said to be without jurisdiction. The High Court, by way of interim relief, directed that the goods of the petitioner as well as vehicle shall be released upon satisfaction of conditions and admitted the petition and also directed the same to be listed with Special Civil Application No.8353 of 2022.