

S. N.	Section	Case Subject	Case	Held
1.	Section 15	<p>Manufacture and supply Precast Manholes and Rises ON e Cement, & Steel (TMT & Bars) supplied by the recipient is supply of goods.</p> <p>The activity does not fall within the scope of Job Work.</p> <p>The price to be charged from the recipient i.e. M/s Larsen & Toubro Ltd by the applicant for supply of precast manhole shall not the be transaction value in terms of Section 15(1)</p> <p>The material which are to be made available free of cost by the recipient and are not within the scope of applicant for supply of precast manhole shall form part of the transaction value for the purpose of levy of tax.</p>	<p>Natani Precast [2023] 151 taxmann.com 55 (AAR- RAJASTHAN)</p>	<p>Applicant had received request for quotation for supply of precast Manholes by M/s Larsen & Toubro Ltd. Two basic ingredients i.e Cement, & Steel (TMT & Bars), used for manufacturing of precast manholes were to be supplied by M/s Larsen & Toubro Ltd.</p> <p>Authority held that applicant had intention to manufacture and supply Precast Manholes and Rises and manufacturing process submitted by the applicant itself reflected that the applicant was engaged in manufacturing of goods. Thus, the instant transaction of supply of Precast Manholes and Rises was of supply of goods and not a supply of services.</p> <p>Authority further held that since the applicant was involved in the manufacturing of Manholes and Rises and it could not be termed as any treatment or process on the goods belonging to the recipient i.e. service of job work, even if inputs were being supplied free of cost and these inputs wholly were being used in manufacturing of resultant goods and termed as supply of goods not services. The authority further distinguished Circular No. 47/21/2018-GST, dated 8-6-2018 as it pertained to an act of modification and treatment on a good wherein in the instant case of applicant, new goods were manufactured from raw materials and not the work done on the goods belongs to recipient.</p> <p>Authority further observed that since applicant is to manufacture and supply Precast Manholes and Rises as per specific order from recipient but cement and iron was to be supplied by recipient on free of cost whereas if recipient were not to supply main ingredients then it would have been borne by applicant. Thus, Free of cost supply of main ingredients from recipient was nothing but mutual understanding between both parties which do not debar them from the essence of supply of goods and consideration received under GST. Thus, it was held that by such type of adjustments applicant will receive the consideration in barter. I.e. one consideration in the shape of price as per agreement and second in the shape of free issue of essential inputs like cement and steels. Hence price to be charged from recipient i.e. M/s Larsen & Toubro Ltd by the applicant for supply of precast manhole shall not be transaction value in terms of Section 15(1) & 15(2) of the CGST / RGST Act 2017 & material which are to be made available free of cost by the recipient and are not within the scope of applicant for supply of precast manhole shall form part of the transaction value for the purpose of levy of tax.</p>
2.	HSN 9992	Supply of the aircraft type rating training services to commercial pilots is not exempt from levy of GST	<p>CAE Flight Training (India) (P.) Ltd [2023] 151 taxmann.com 54 (AAR- KARNATAKA)</p>	<p>The supply of the aircraft type rating training services to commercial pilots, in accordance with the training curriculum approved by the Directorate General of Civil Aviation for obtaining the extension of aircraft type ratings on their existing licenses, do not result into a qualification as the applicant imparts training and issues only course completion certificate and thus the impugned services are not covered under SI. No. 66 (a) of the Notification No. 12/2017-Central Tax (Rate) dated 28.6.2017 and thus are exigible to GST under the CGST/ KGST Act 2017.</p>
3.	Section 29 and Section 30	Since alternative remedy was available therefore the High Court relegated the matter to concerned authority	<p>Syed Wasim Rohman v. State of Assam [2023] 151 taxmann.com 53 (Gauhati)</p>	<p>The petitioner approached the High Court for revocation of cancellation of registration. The High Court observed that Section 30 of Assam GST Act, 2017 provides alternative and efficacious remedy to the petitioner to apply for revocation of the cancellation of the registration and thus the Court was of the considered opinion that the petitioner be relegated to the concerned designated authority for availing remedy as prescribed under the provision of section 30(1) of the Assam GST Act, 2017.</p>