

S. N.	Section	Case Subject	Case	Held
1.	Section 13(8)(b) of IGST Act, 2017	provisions relating to Place of Supply of services by an intermediary	Dharmendra M. Jani v. UOI [2023] 151 taxmann.com 91 (Bombay)	The High Court following its earlier judgement held that the provisions of Section 13(8)(b) and Section 8(2) of the IGST Act are legal, valid and constitutional, provided that the provisions of Section 13(8)(b) and Section 8(2) are confined in their operation to the provisions of IGST Act only and the same cannot be made applicable for levy of tax on services under the CGST and MGST Acts. Case Referred- Dharmendra M. Jani v. Union of India [2023] 149 taxmann.com 317/ 97 GST 630 / 2023 (72) G.S.T.L 448 (Bom.)
2.	Section 2(30) and Section 15	Whether supply under two contracts for which separate invoices were issued by applicant to his recipient, under a single contract agreement are independent from each other or part of composite supply	PES Engineers (P.) Ltd. [2023] 151 taxmann.com 87 (AAR- TELANGANA)	<p>The petitioner entered into two separate agreements and the title to both the agreements was as follows- <i>"Whereas the Employer desires to engage the Contractor to design, manufacture, test, deliver, install, complete and commission and conduct guarantee tests of certain Facilities, viz., Fuel Gas www.taxmann.com 13 Desulphurisation (FGD) System Package for Singareni TPS, Stage-1 (2 X 600 MW) under Bidding Document No.CW-CM-11017-C-O-M-003 ("the Facilities") and the Contractor have agreed to such engagement upon and subject to the terms and conditions hereinafter appearing."</i></p> <p>The scope of First Contract was sale of goods ex-manufacture/exworks and according to the applicant, it was a contract for pure sale of goods. The scope of work under the Second Contract was "Inland Transportation of the main equipment, inland transit insurance, unloading at site, storage, erection, civil works, Safety aspects / Compliance to Safety Rules and other services insurance covers other than inland transit insurance, testing, commission and conducting guarantee tests". And according to the applicant, the supply under Second Contract was Works Contract Service. Question before the authority was whether these are two supplies or are they part of composite supply.</p> <p>The authority held that the scope of works/supply undertaken under individual contracts are entirely independent and specific to that contract and are not associated with other contract. The supply undertaken under the first contract terminated with making goods available ex-works and loading them on to the mode of transport. The moment the applicant raised tax invoice for the supply of goods and endorsed the despatch documents, the title of the goods passed on to M/s SCCL. The supply under the second contract commenced with service of transportation of the said goods supplied under first contract. Since the transfer of property in the goods supplied under first contract was not taking place during the execution of the Works Contract under second contract, the value thereof cannot be included in the Works Contract. Thus, supply/ service under second contract commenced only on completion of all the milestone activities of first contract. Thus, it was held that it was evident that each Contract was independent and every milestone supply made from the individual contract was, an independent transaction. It was further held that when both the contracts are viewed as separate contracts, notwithstanding that both were mentioned in single Conditions of Contract, tax liability on supply of goods, as per First Contract, will arise as specified in Section 12(2)(a) of CGST Act, 2017 i.e. at the time, which is the date of issue of invoice by the taxpayer or the last date on which he is required, under section 31, to issue the invoice.</p> <p>Cases Referred- Commissioner Vs. Essar Projects (India) Ltd., 2014(36) STRJ 153(SC), State of Karnataka Vs. Pro. Lab, 2015 (321) EIT 366(SC), State of Madras Vs. Gannon Dunkerley & Company (Madras) Ltd., [1958] 9 STC353(SC); C.C.E. & S.T., AHMEDABAD-III Versus KALPATARU POWER TRANSMISSION LTD., 2021 (48) G.S.T.L. 354 (Tri. - Ahmd.)</p>
3.	Section 107	Availability of Alternative remedy	Thiruchy Royals Steels v. Deputy State Tax Officer [2023] 151 taxmann.com 86 (Madras)	The High Court held that since writ petition involved disputed questions of facts, which could not be gone into in the Writ Petition under Article 226 of the Constitution of India, especially when the alternate remedy is available under Section 107 of the GST Act, therefore Writ Petition stands disposed of with the direction to the petitioner to approach the appellate authority.