



## GST

**LD/69/131, [2021-TIOL-442-HC-MP-GST], Robbins Tunnelling and Trenchless Technology (India) Pvt Ltd Vs. The State of MP and Others, [04-02-2021]**

Where the movement of goods is otherwise supported by proper documents, a clerical/procedural mistake in the preparation of the E-way Bill should not attract tax and penalty and would qualify for a minor penalty under CBIC Circular No. CBEC/20/16/03/2017-GST dated 14-9-2018.

On consideration of the submissions made and on the relevant provisions of the GST Act, the Hon'ble Court found that the respondents are not justified in rejecting the appeal of the petitioner on the ground that the mistake committed while generating the E-way bill, was not a clerical error or a small mistake. Accordingly, the respondents were directed to consider the case of the petitioner for the imposition of a minor penalty, treating it to be a clerical mistake, as per Circular, dated 14-9-2018 No. CBEC/20/16/03/2017-GST issued by the Ministry of Finance.

## SERVICE TAX

**LD/69/132, [2021-TIOL-159-CESTAT-DEL-LB], Kafila Hospitality and Travels Pvt. Ltd. Vs. Commissioner Service Tax, New Delhi, 18/03/2021**

Larger Bench of Hon'ble Delhi CESTAT held that the air travel agent is promoting its own business and is not promoting the business of the airlines and that the air travel agent is not promoting the business of the CRS Companies. It also held that the classification of the service would fall under "air travel agent" service and not "BAS" in terms of the provisions of section 65A of the Finance Act. It further held that the incentives paid for achieving the targets are not leviable to service tax.

## EXCISE

**LD/69/133, [2021-TIOL-619-HC-MAD-CX], M/s Paramount Vijetha Holdings Vs. (1) The Customs, Excise & Service Tax Settlement Commission (2) The Commissioner of Central Tax, 04/03/2021**

If the appellant is the assessee in the State of Karnataka and the office of the Settlement Commission passing the impugned order is located in Madras, the appropriate Court for the purpose of entertaining the writ jurisdiction would be the High Court of Karnataka and not the High court of Madras.

## Disciplinary Case



**Mis-match in the figures of annual progress report (APR) of the Company certified by the Respondent for the year 2009-10 as compared to the revised APR of the said period certified by another professional -- Held, Respondent is Guilty of professional misconduct falling within the meaning Clause (7) of Part I of the Second Schedule to the Chartered Accountants Act, 1949.**

### Held:

In the instant case, the charge against the Respondent relates to reporting of Net Foreign Exchange earning in the APR as required under Chapter VI

of the DGFT. The Committee noted that despite of the availability of the audited Balance Sheet, the Respondent issued the certificate in question based on compilation of certain figures being certified by another professional. The Committee further observed that the Respondent did stock valuation on "Cost Basis" as against the methodology already prescribed in AS-2 and therefore, it resulted into variation in the value of the stock in relation to the APR being issued. This action on the part of the Respondent also resulted into non-compliance with the requirements of the applicable Accounting Standard as well. Therefore, the Committee while looking the matter, documents on record and the conduct of the Respondent, was of the opinion that the Respondent was grossly negligent while issuing the certificate in question. In view of above noted facts, the Committee was of the opinion that the Respondent guilty of professional misconduct falling within the meaning Clause (7) of Part I of First Schedule to the Chartered Accountants Act, 1949.