



**LD/71/48[2022-TIOL-65-SC-ST]
Commissioner of Service Tax Delhi vs
Quick Heal Technologies Ltd,
06-08-2022**

Sale of Quick Heal brand Antivirus Software which is supplied along with the license code/product code either online or on the replicated CDs/DVDs to the end customers in India amounts to a transfer of right to use goods i.e., deemed sale as the user is put in possession and full control of the software.

**LD/71/49[2022-TIOL-1186-HC-MAD-GST] INDIA
YAMAHA MOTOR PVT LTD vs THE ASSISTANT
COMMISSIONER and Ors 29-08-2022**

The mere availability of credit in an electronic cash ledger would not insulate the assessee from payment of interest as section 50 categorically provides that it is only when a remittance is effected by way of debit, that an assessee would be protected from the levy of interest.

**LD/71/50[2022-TIOL-1305-HC-KOL-GST] M/s
R P BUILDCON PVT LTD AND ANR vs THE
SUPERINTENDENT OF CGST & CX 30-09-2022**

Where three wings of the same department initiated parallel proceedings against the

Petitioner, the Hon'ble Court directed the department to continue the proceedings with only one wing and take it to the logical end and drop the proceedings initiated by the other two wings.

**LD/71/51[2022-TIOL-887-CESTAT-AHM] IDMC Ltd
vs COMMISSIONER OF CENTRAL EXCISE AND
CUSTOMS 24-08-2022**

If the assessee's unit having a centralised registration service tax pays service tax in respect of the invoice issued to the other unit and such other unit avails the CENVAT Credit, it cannot be said that such other unit has availed the CENVAT Credit incorrectly as no ISD invoice is issued to it.

**LD/71/52[2022-TIOL-924-CESTAT-AHM] JAIN
PRODUCTS vs COMMISSIONER OF CENTRAL
EXCISE AND SERVICE TAX
19-09-2022**

Where the assessee paid service tax along with interest within one month but there was a delay in making 25% penalty, the Hon'ble Tribunal held that although the statutory period of one month cannot be extended, having regard to the bona-fides of the case, lenient view, in terms of section 80 can be taken for waiver of balance 75% penalty.

Disciplinary Case



Wrong certification of E-Form 32 of the Company by the Respondent - Failure to examine/ascertain the facts from the original record -- Held, Respondent GUILTY of Professional Misconduct falling within the meaning of Clause (7) Part I of the Second Schedule to the Chartered Accountants Act, 1949.

Held:

In the instant case, the allegation is that the Respondent had wrongly certified E-Form 32 of the Company by placing reliance on the

extract of minutes of the meeting of Board of Directors dated 31/01/2012 of the Company as shown to him by one of the then Directors of the Company. The resolution referred to in the said forms/minutes were never passed by the Board of Directors of the Company and it was a unilateral action of one Directors. The Respondent in his defence submitted that he was under bonafide impression that the documents shown to him were true and genuine documents and he did not suspect the genuineness of the same and accordingly, he had affixed his digital signature on the said E-form. The Committee noted that the E-Form 32 of the Company certified by the Respondent was based on incomplete verification as he relied upon the extract of minutes of the meeting of Board of Directors dated 31/01/2012 of the Company which was shown to him by one of the then Directors of the Company. He did not verify the original documents/records of the Company