



***LD/71/98 [2023-TIOL-158-HC-Kar-GST [16-01-2023] M/S Premier Sales Promotion Pvt Ltd Vs UoI***

The supply of semi-closed PPIs in which the goods or services to be redeemed are not identified at the time of issuance is similar to pre-deposit and in the nature of the printed forms are like currency and hence not 'goods' or 'services' liable to tax at the time of issuance thereof.

***LD/71/99 [2023-TIOL-84-HC-Kar-GST [06-01-2023] M/S Wipro Ltd India Vs The Assistant Commissioner of Central Taxes and Ors***

Circular No.183/15/2022-GST directing the field officer to dispose of various cases of mismatch between GSTR-1 and GSTR-3B or as the case may be GSTR-2A and GSTR-3B, in a manner laid down in the said Circular is also applicable for 2019-20, although the Circular refers only to years 2017-18 and 2018-19.

***LD/71/100 [2023-TIOL-123-HC-Ahm-GST [18-01-2023] Orson Holdings Company Ltd and 1 Other (S) Vs Union of India and 2 Other (S)***

Mere expiry of E-way Bill is not a ground for the detention of goods and imposition of tax and penalty u/s 129 of the CGST Act if there was no ill intent on part of the assessee to use the expired E-way bill.

***LD/71/101 [2023-TIOL-207-HC-Mad-GST [03-02-2023] M/S P and C Projects Pvt Ltd Vs The Assistant Commissioner (St) (Fac)***

The assessee is entitled to carry forward the TDS credit available to him under TNVAT Act in the GST regime in terms of provisions of section 140(1) of the CGST Act.

***LD/71/102 [2023-TIOL-33-HC-Ahm-GST [01-12-2022] M/S Times Projects Vs State Tax Inspector***

The Hon'ble Court condoned the delay in filing the appeal beyond the statutory period mentioned in section 107 of the CGST Act taking into consideration the fact that the impugned order came to the knowledge of the petitioner only when the bank was attached and thereafter the petitioner challenged the same in a reasonable time.

***LD/71/103 [2023-TIOL-111-CESTAT-Mum [10-01-2023] M/S Coface India Credit Management Services Pvt Ltd Vs Commissioner of CGST and Central Excise***

The opening balance in the CENVAT register should be taken into consideration for the purpose of granting of refund benefit in view of Circular No. 120/01/2010 dated 19.01.2010. While granting the refund benefit under Rule 5 of CENVAT Credit Rules, the department cannot object to such a claim of the assessee on the ground that there was no nexus between the input services and the exportation of the output service.

### Disciplinary Case

***Wrong disclosure of the amount of unsecured loan in the Balance Sheet of company-- Respondent being auditor to ensure that the Financial Statements do not portray a misleading statement of facts - Non-application of mind is evident ---Held, Respondent is guilty of professional misconduct falling within the meaning Clause (7) of Part I of Second Schedule to the Chartered Accountants Act, 1949.***

**Held:**

The Committee upon perusal of Balance Sheet as on 31.03.2013 and Balance Sheet uploaded with Form 23 AC, observed that the entire figures of Balance Sheet including Loans as on 31.03.2013 and 31.03.2012 have been interchanged. The Respondent has not pointed out this error and had signed the Balance Sheet without proper verification and checking. Further, the Respondent has admitted his mistake. The plea that same has been rectified in the Financial Statements

immediately in next financial year is not tenable. The clarification of Respondent that the Company had wrongly credited whole amount received as such it could not be detected by him and his staff during the audit is not tenable as the same could have been detected by the Respondent if he had carried out the audit with reasonable care and due diligence. If no evidence/papers were available with the entry vouchers, the Respondent could have applied alternate checks such as adopting techniques provided under SA 505 issued by AASB of ICAI regarding obtaining external confirmations from the third parties which in the instant case, the Respondent failed to do. The Committee held that the Respondent is guilty of professional misconduct falling within the meaning Clause (7) of Part I of Second Schedule to the Chartered Accountants Act, 1949 [as amended).

**[PPR/128/15/DD/103B/INF/15/DC/529/17**