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GST THIS WEEK

TOP FOUR GST NEWS UPDATES THAT YOU MUST KNOW

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SC allows government appeal against giving Airtel Rs 923 crore as GST refund

The Supreme Court has upheld the government's appeal and dismissed a Delhi High Court's May 2020 order that allowed Bharti Airtel to claim Rs 923 crore as refund of excess GST returns filed by the telecom company in July-September 2017

[Source: Economic Times](#)



Advance Ruling under GST



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Toy manufacturers to see higher GST liability following AAR ruling

Toys manufacturers are set to see higher tax liabilities after a ruling said that toys that have any form of light or sound should be treated as electronic toys and taxed at 18% under GST

[Source: Economic Times](#)



AAR says no GST exemption for tourist vehicles carrying Covid patients

The Authority for Advance Rulings (AAR), Maharashtra has ruled that renting or leasing of vehicles registered in tourist category for transportation of Covid-19 passengers by a tours and travels operator would be liable to pay GST

[Source: Business Standard](#)

NO GST EXEMPTION



Advance Ruling under GST



Only a goods supplier can apply for GST advance ruling

The Maharashtra Authority of Advance Ruling (AAR) has rejected an application filed by the company saying that it was not the supplier of goods or services, but the recipient. The AAR held that two conditions to be met are: First, the question asked should be in relation to supply undertaken by the applicant and second the question should be in relation to the supply of goods or services, or both, "being undertaken, or proposed to be undertaken" by the Applicant

[Source: Business Standard](#)

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