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GST THIS WEEK

TOP FOUR GST NEWS UPDATES THAT YOU MUST KNOW

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GST payer to get an opportunity first for explain on short payment of self-assessed tax liability

GST assesseees can breathe easy, as Central Board of Indirect Taxes & Custom (CBIC) has prescribed explanation first before initiating recovery of unpaid taxes, which is part of self-assessed liability. CBIC has issued a detailed guidelines for recovery proceedings under the provisions of section 79 of the CGST Act, 2017 in cases covered under explanation to Section 75(12) of the same law. New provisions have come into effect from January 1, 2022

[Source: Business Standard](#)





No GST on healthcare services under membership plans by multi-super speciality hospitals: Gujarat AAR

Healthcare services provided under a membership scheme run by multi-super specialty hospitals to its members and their families were not taxable and will not face goods and services tax, according to a recent ruling by Gujarat Authority for Advance Ruling.

Can levy central excise duty, GST together: Karnataka HC

Holding that the sources of power under Articles 246A (pertaining to levy of GST) and 246 are mutually exclusive and could be simultaneously exercised, the Karnataka High Court has dismissed a batch of petitions filed by manufacturers of tobacco and tobacco products

[Source: Times of India](#)



HC rules undervaluation of goods by itself no ground to confiscate them

The Gujarat High Court has ruled that undervaluation of goods under transit and the route being taken other than declared in e-way bills by themselves cannot be the ground of confiscating items by the GST authorities

[Source: Business Standard](#)



Contact Information



Gurugram Office:

1st Floor, AIHP Palms

242 & 243, Udyog Vihar IV, Gurugram-122015

Mumbai Office:

20th Floor, WeWork, Oberoi Commerz II

Goregaon East, Mumbai-400063



+91-124-4309061/2



info@reinalegal.com



www.reinalegal.in