

THE BARRISTER

by S.B. Jain and Associates

The latest legal updates, news and views

In This Issue

Corporate Affairs

- Extension of Form - 8
- Relaxation on levy of additional fees

Taxation

- Resumption of E-way Bill Blocking
- ITC for FY 2020-21
- Extension in timelines

Legal

- ISI Mark for products
- Archived Judgements

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ISI Mark as a Quality Check

Bureau of Indian Standards (BIS) is an authorized body for the issuance of the mark. ISI mark registration is mandatory for the manufacturer of products or goods. The mark is mandatory for providing safe reliable quality goods. Through getting ISI certification on products, you are eligible to expand your business. ISI mark increases the confidence of customers while buying the goods.

Read more on page 5

CORPORATE AFFAIRS

The logo consists of the letters 'LLP' in a bold, white, sans-serif font, centered on a rectangular background. The background is split vertically: the left half is a dark grey color, and the right half is a vibrant orange color.

Extension of filing Form - 8 by LLPs

As part of the Govt.'s constant efforts to promote ease of living and compliances for MSME doing business through the vehicle of LLP, it has been decided to allow LLPs to file Form 8 (the Statement of Account and Solvency) for the Financial Year 2020-2021 without paying additional fees upto 30th December, 2021.

Relaxation on levy of additional fees in filing of e-forms

It has been decided that no additional fees shall be levied up to December 31, 2021 for the filing of e-forms AOC-4, AOC-4 (CFS), AOC-4 XBRL and MGT-7/MGT-7A of the FY 2020-21. During the said period, only normal fees shall be payable for the filing of the aforementioned e-forms.



TAXATION



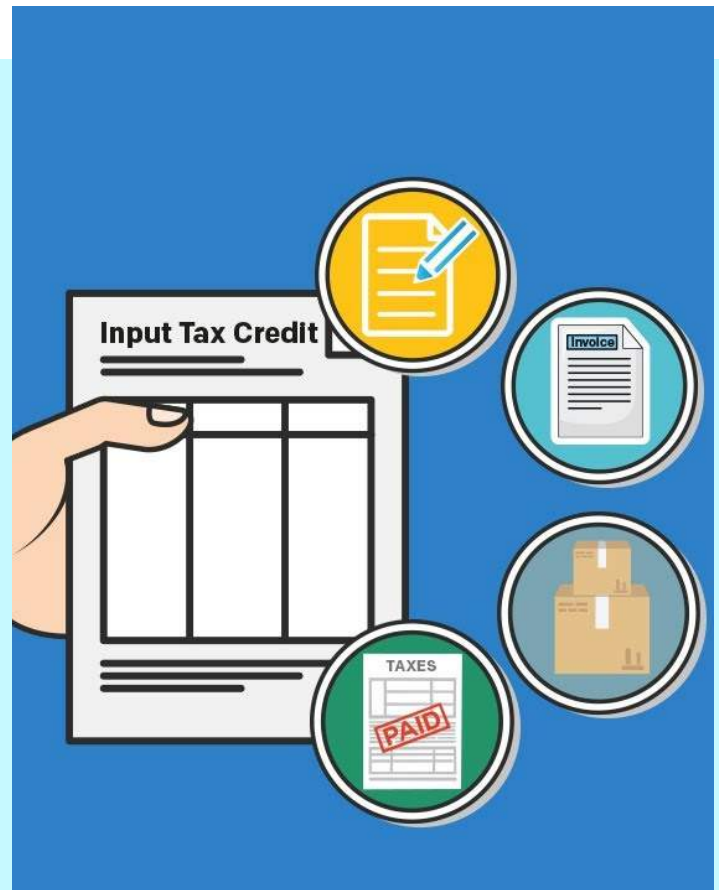
Resumption of Blocking of E-Way Bill facility

The blocking of EWB generation facility has now resumed on the EWB portal for all the taxpayers. Going forward, from the tax period

August, 2021 onwards, the System will periodically check the status of returns filed in Form GSTR-3B or the statements filed in Form GST CMP-08 as per the regular procedure followed before pandemic, and block the generation of EWBs as per rule.

Availability of Input Tax Credit (ITC) for FY 2020-21

- As per Section 16(4) of CGST Act, 2017, no taxpayer shall take input tax credit in respect records (invoices and debit notes) for supply of goods or services (or both) for FY 2020-21 after the due date of furnishing the return for the month of September 2021.
- Records (invoice or debit notes) pertaining to FY 2020-21 reported in GSTR-1 after due date of GSTR-3B of September 2021 will reflect as “ITC Not Available” in GSTR-2B of the recipients and subsequently in GSTR-9 of the FY.



Income tax return filing deadline for FY 2020-21 extended

The government has once again extended the deadline to file income tax return (ITR) for FY 2020-21 by three months to December 31, 2021 from September 30, 2021. The deadline has been extended due to the glitches on the new income tax portal which had made it difficult for scores of taxpayers to complete their ITR filing process.



Other income tax deadlines extended

- Audit Report (previous FY) : 15.02.2022
- Report for persons entering into specified transactions under section 92E (previous FY) : 31.01.2022
- Return of Income AY 2021-22: 15.02.2022



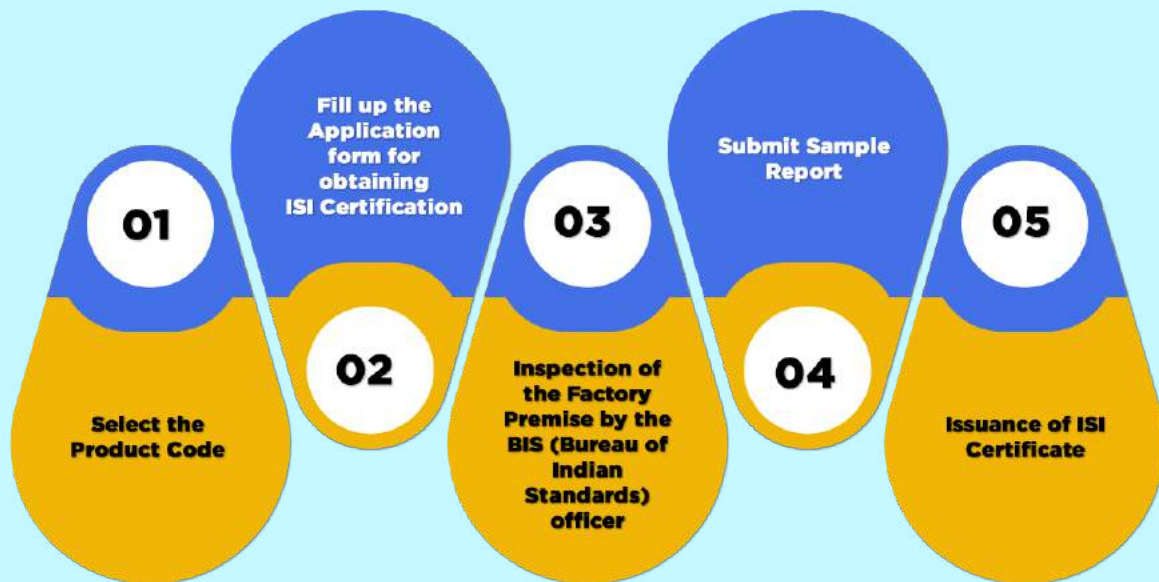
WHY ISI MARK IS REQUIRED ON PRODUCTS?



The ISI mark is by a wide margin the most perceived certification mark in the Indian subcontinent. The name ISI is a shortening of Indian Standards Institute, the previous name of the Bureau of Indian Standards. It has 7-digit license number required by Bureau of Indian Standards (BIS).

ISI MARK REGISTRATION PROCESS:

- Choose the Product Code- Identify an ISI standard code for your product.
- Filing of Application Form- After choosing the product code, in the next step, you have to file the registration application form (Form-V). Affix all the necessary documents along with the application form.
- Inspection of the Factory Premise- After successful submission of the application, Inspection team and the persons authorized by the Government will visit the factory premise. The inspection team will take some samples of your product and good for testing in BIS approved lab.
- Collect the Test Report- Get lab test report of the sample done by the inspection and submit the lab report to BIS.
- Issuance of ISI Registration Certificate- After proper verification of the testing report and application form, will issue a registration certificate.



OBJECTIVES OF AN ISI CERTIFICATION:

Ensuring delivery of high-quality products to customers, Reducing wastage of resources and thereby minimising the production costs, Enhancing customer satisfaction and increasing the goodwill of the business, Providing better growth prospects to the business, Guaranteeing the quality and safety of products, Mitigating product rejections;

DIFFERENCE BETWEEN ISI AND ISO:

The ISI mark is a standards-compliance mark for industrial products in India since 1955. The mark certifies that a product conforms to an Indian standard (IS) developed by the Bureau of Indian Standards (BIS), the national standards body of India.

ISO refers to International Organization for Standardisation. It is an independent organisation that provides standards in terms of quality, safety, and efficiency of products and services provided by businesses. ISO certification helps to improve your business credibility as well as overall efficiency of the business.

FOR THE FOLLOWING PRODUCTS, ISI REGISTRATION IS MANDATORY:

- CEMENT
- STEEL PRODUCTS
- ELECTRICAL TRANSFORMERS
- FOOD PRODUCTS
- CYLINDERS, VALVES, AND REGULATORS
- BATTERIES
- CAPACITORS
- ELECTRICAL MOTORS
- STAINLESS STEEL PLATE
- CLINICAL THERMOMETER
- PACKAGED DRINKING WATER
- STOVES
- STEEL WIRE AND STEEL SHEETS
- KITCHEN APPLIANCES

FROM THE ARCHIVES

Aar Tee Transport Company Pvt. Ltd.
versus
Commissioner of Trade & Taxes

Present for the respondent: Mr. S.B. Jain

Date of order: 05.05.2016

POWER TO STOP, SEARCH AND DETAIN GOODS VEHICLE UNDER SECTION 61 OF DELHI VALUE ADDED TAX ACT – APPELLANT WAS NOT CARRYING WITH HIM PRESCRIBED RECORDS – CONTAINERS WERE DETAINED – APPELLANT FILED WRIT PETITION BEFORE DELHI HC – COURT ORDERED TO RELEASE THE GOODS SUBJECT TO THE APPELLANT DEPOSITING FDR OF RS. 4,00,000/-

REVENUE IMPOSED PENALTY OF RS. 704628.00 – APPELLANT AGAIN FILED WRIT PETITION AGAINST PENALTY ORDER CONTENDING THAT HE WAS NOT A DEALER BUT ONLY A TRANSPORTER – THE COURT DIRECTED A.A. TO CONDUCT AN INQUIRY IN THIS REGARD ON PRODUCTION OF DOCUMENTS BEFORE HIM – ASSESSING AUTHORITY PASSED NON SPEAKING ORDER – THE APPELLANT FILED OBJECTION PETITION AS PER DIRECTION OF HIGH COURT – THE APPELLANT CONTENDED THAT OBJECTIONS HAD NOT BEEN DISPOSED OF WITHIN 15 DAYS OF THE NOTICE – OBJECTIONS HAVE TO BE DEEMED TO HAVE ACCEPTED AS PER SECTION 74(9) – OHA REJECTED THE OBJECTIONS AND UPHELD THE ORDER OF ASSESSING AUTHORITY.

APPELLANT TOOK PLEA BEFORE VAT TRIBUNAL THAT REQUISITE DOCUMENTS WERE FILED BEFORE INQUIRY OFFICER AND NO ERROR WAS FOUND IN THE DOCUMENTS FILED BY THE APPELLANT – TRIBUNAL FOUND THAT AMONG CONSIGNEES ONLY ONE BELONGED TO DELHI DEALER – REVENUE DID NOT CONTRADICT THE CASE OF APPELLANT – APPEAL ALLOWED AND IMPUGNED ORDER SET ASIDE AND MATTER REMANDED BACK TO ASSESSING AUTHORITY.

BRIEF FACTS OF THE CASE:

Facts of the case leading to the filing of the above mentioned appeal were that certain containers of the appellant were detained vide Mal Roko orders dated 26.04.2006 & 27.04.2006 since full documents in connection with the consignments were not provided. Appellant filed writ petition (W.P.(C) No.10434/2006) which came up for hearing on 23.06.2006 and after hearing the parties the Hon'ble High Court ordered for release of the goods subject to the petitioner depositing a Fixed Deposit Receipt of Rs. Four lakhs.

A notice of assessment of penalty dated 13.07.2006 under section 33 of the DVAT Act imposing a penalty of Rs. 7,04,628.00 was issued. Aggrieved by the order appellant again moved the High Court and the plea of the appellant was that he is not a dealer and is only a transporter and the goods were never sold in Delhi, but were meant for transportation to other states. Hon'ble High Court vide orders dated 5.10.2010 directed the Value Added Tax Officer to conduct an inquiry in this regard on production of documents before him after affording an opportunity of hearing to the petitioner.

The Value Added Tax Officer passed the order on 8.11.2011 which was challenged by the petitioner in another writ petition bearing W.P.(C) No. 8929/2011. This writ petition was disposed of by an order dated 23.12.2011 with the directions to file objection petition.

The OHA examined the matter on merits also upheld the order of the VATO imposing the penalty. The appellant filed appeal before VAT Tribunal.

CASE LAW CITED:

- *Indo Arya Central Transport Ltd vs. Commissioner, Trade & Taxes, Delhi*

HELD:

It was apparent from the aforesaid inquiry report that though the requisite documents were filed by the appellant before the Inquiry officer, the same were not examined and a non-speaking order was passed simply stating that “the same were not found to be supporting their case sufficiently.” In the subsequent proceedings held before the OHA also no examination of the record filed by the appellant seems to have been conducted and no evidence on record had been submitted by the Revenue discrediting the documents and record filed by the appellant.

Even during the hearing before this Tribunal, while the appellant has filed the complete record evidencing that the goods were meant for transportation to other states and were only passing through Delhi no contrary evidence has been filed by the Revenue to contradict the stand of the appellant.

In view of the forgoing discussion and documents placed on record, the Tribunal found that except for one transaction where the consignee was a firm of Delhi, the goods were in transit and not for consumption in Delhi. Revenue on its part had not let any evidence before this Tribunal to contradict the case of the appellant. Consequently, the appeal was allowed and impugned orders were set aside and the matter was remanded back to VATO to reframe the order in accordance with law after giving an opportunity of hearing to the appellant.



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DISCLAIMER

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