



# FTCCI Review

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THE FEDERATION OF TELANGANA CHAMBERS OF COMMERCE & INDUSTRY

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## Congratulations

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**K. Bhasker Reddy**  
Senior Vice-President  
**Anil Agarwal**  
Immediate Past President  
**Ramakanth Inani**  
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### KONDAPALLY BHASKER REDDY PRESIDENT

The Federation of Telangana Chambers of Commerce and Industry (FTCCI) at its 104th Annual General Meeting held on July 20, 2021, unanimously elected K. Bhasker Reddy as President. He served as Managing Committee Member for the last 15 years, and also chaired various Expert Committees of the Federation.

He was Senior Vice President, FTCCI for the year 2020-2021.

K Bhasker Reddy hails from Suryapet District of Telangana State, graduated in Dairy Technology from Osmania University and completed his Executive MBA from Indian School of Business (ISB) Hyderabad. He is the founder and Managing Director of Creamline Dairy Products Limited, Hyderabad.

Creamline Dairy has operation across southern states and 11 processing plant with the capacity of 1 million liters per day. Its milk and dairy products are sold under the popular brand name "JERSEY". Creamline Dairy Products Limited has become a subsidiary company of Godrej Agrovet Limited in 2015.

He has been conferred with the Entrepreneur of the Year 2001 awarded by Hyderabad Management Association, Hyderabad. He is an active member of Indian Dairy Association (IDA) and Chairman of combined A.P. & Telangana State.

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### We welcome Your Participation

FTCCI Review attempts to keep abreast its members with latest information on various developments taking place around the globe. If you have any news/information on the issues related to Government policies, programs and latest developments that you may like to share with the FTCCI members, please write to [sujatha@ftcci.in](mailto:sujatha@ftcci.in)



## ANIL AGARWAL

Senior Vice President

The Federation of Telangana Chambers of Commerce and Industry (FTCCI) at its 104th Annual General Meeting held on July 20, 2021, unanimously elected Anil Agarwal as Senior Vice President. He served as Managing Committee member for a decade and also chaired various expert committees of the Federation. He was Vice President, FTCCI for the year 2020-2021.

Anil Agarwal is a Commerce Graduate from Osmania University. He has joined family business of Iron and Steel in the year 1988. He served as a Director in M/s. Dhanlaxmi Iron Industries Pvt. Ltd. which is into Manufacturing of TMT Bars. Subsequently he became Managing Director of M/s. Jeevaka Industries Pvt. Ltd., which is into Manufacturing of Structural steels with Forward and Backward integration of Steel. He has got rich experience in Steel Making.

He loves travelling and is a sports enthusiast.

## GOVERNMENT OF TELANGANA ABSTRACT

Revenue (Registration) Department Registration Act, 1908 Section 78 Table of Fees Amendment Orders Issued.

### REVENUE (REGISTRATION) DEPARTMENT

G.O.Ms.No.60

Dated : 20.07.2021

From Commissioner and Inspector General of Registration and Stamps, Telangana, Hyderabad, Letter No.S1/TS/11217/2010 Dt:14.07.2021

\* \* \*

#### Order :

The Following notification will be published in an Extra-ordinary Issue of the Telangana Gazette dated : 22.07.2021

#### NOTIFICATION

In exercise of the powers conferred by Section 78 of the Registration Act, 1908 (Act XVI of 1908) and in partial modification of the earlier orders issued in this regard, the Governor of Telangana hereby amends the Table of Fees and notifies the revised fees for certain documents relating to immovable properties as under:

The notification hereby made shall come into force with effect on and from 22.07.2021.

#### REGISTRATION FEES

The prescribed rates of registration Fees are as follows:

#### TABLE OF FEES

Sl. No.	Description of Instrument	Property Location	Registration Fee
1	Sale	(a) Property falling in any area except Gram Panchayat	0.5%
		(b) Property falling in Gram Panchayat	2%

Sl. No.	Description of Instrument	Property Location	Registration Fee
2	Gift in favour of family member (Family as defined in explanation under Article 49, Sch. I-A of Indian Stamp Act, 1899)	(a) Property falling in any area except Gram Panchayat	0.5% subject to a minimum of Rs.1,000/- and maximum of Rs.10,000/-
		(b) Property falling in Gram Panchayat	0.5% + (0.5% subject to a minimum of Rs.1,000/- and maximum of Rs.10,000/-)
3	Gift in other cases	(a) Property falling in any area except Gram Panchayat	0.5% subject to a minimum of Rs.1,000/- and maximum of Rs.10,000/-
		(b) Property falling in Gram Panchayat	1.5% + (0.5% subject to a minimum of Rs.1,000/- and maximum of Rs.10,000/-)
4	Exchange	(a) Property falling in any area except Gram Panchayat	0.5%
		(b) Property falling in Gram Panchayat	2%
5	Mortgage with possession	(a) Property falling in any area except Gram Panchayat	0.1%
		(b) Property falling in Gram Panchayat	1.6%

**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)**

**Somesh Kumar**  
**Chief Secretary to Government**

**Circular No. 157/13/2021-GST**

**File No: CBIC-20006/10/2021**

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes and Customs  
GST Policy Wing

New Delhi, Dated the 20th July, 2021

T  
The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/  
Commissioners of Central Tax (All)  
The Principal Director Generals/ Director Generals (All)

Madam/Sir,

**Subject : Clarification regarding extension of limitation under GST Law in terms of Hon'ble Supreme Court's Order dated 27.04.2021.**

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## The Federation of Telangana Chambers of Commerce and Industry

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The Government has issued notifications under Section 168A of the CGST Act, 2017, wherein the time limit for completion of various actions, by any authority or by any person, under the CGST Act, which falls during the specified period, has been extended up to a specific date, subject to some exceptions as specified in the said notifications. In this context, various representations have been received seeking clarification regarding the cognizance for extension of limitation in terms of Hon'ble Supreme Court Order dated 27.04.2021 in Miscellaneous Application No. 665/2021 in SMW(C) No. 3/2020 under the GST law. The issues have been examined and to ensure uniformity in the implementation of the provisions of law across the field formations, the Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as "CGST Act"), hereby clarifies the issues detailed hereunder:

2.1 The extract of the Hon'ble Supreme order dated 27th April 2021 is reproduced below for reference:

*"We, therefore, restore the order dated 23rd March, 2020 and in continuation of the order dated 8th March, 2021 direct that the period(s) of limitation, as prescribed under any general or special laws in respect of all judicial or quasi-judicial proceedings, whether condonable or not, shall stand extended till further orders. It is further clarified that the period from 14th March, 2021 till further orders shall also stand excluded in computing the periods prescribed under Sections 23 (4) and 29A of the Arbitration and Conciliation Act, 1996, Section 12A of the Commercial Courts Act, 2015 and provisos (b) and (c) of Section 138 of the Negotiable Instruments Act, 1881 and any other laws, which prescribe period(s) of limitation for instituting proceedings, outer limits (within which the court or tribunal can condone delay) and termination of proceedings.*

*We have passed this order in exercise of our powers under Article 142 read with Article 141 of the Constitution of India. Hence it shall be a binding order within the meaning of Article 141 on all Courts/Tribunals and Authorities."*

2.2 The matter of extension of period of limitation under Section 168A of the CGST Act, 2017 was deliberated in the 43rd Meeting of GST Council. Council, while providing various relaxations in the compliances for taxpayers, also recommended that wherever the timelines for actions have been extended by the Hon'ble Supreme Court, the same would apply.

3. Accordingly, legal opinion was solicited regarding applicability of the order of the Hon'ble Supreme Court to the limitations of time lines under GST Law. The matter has been examined on the basis of the legal opinion received in the matter. The following is observed as per the legal opinion:-

- (i) The extension granted by Hon'ble Supreme Court order applies only to quasi-judicial and judicial matters relating to petitions/ applications/ suits/ appeals/ all other proceedings. All other proceedings should be understood in the nature of the earlier used expressions but can be quasi-judicial proceedings. Hon'ble Supreme Court has stepped into to grant extensions only with reference to judicial and quasi-judicial proceedings in the nature of appeals/ suits/ petitions etc. and has not extended it to every action or proceeding under the CGST Act.
- (ii) For the purpose of counting the period(s) of limitation for filing of appeals before any appellate authority under the GST Law, the limitation stands extended till further orders as ordered by the Hon'ble Supreme Court in Suo Motu Writ Petition (Civil) 3 of 2020 vide order dated 27th April 2021. Thus, as on date, the Orders of the Hon'ble Supreme Court apply to appeals, reviews, revisions etc., and not to original adjudication.
- (iii) Various Orders and extensions passed by the Hon'ble Supreme Court would apply only to acts and actions which are in nature of judicial, including quasi-judicial exercise of power and discretion. Even under this category, Hon'ble Supreme Court Order, applies only to a lis which needs to be pursued within a time frame fixed by the respective statutes.
- (iv) Wherever proceedings are pending, judicial or quasi-judicial which requires to be heard and disposed off, cannot come to a standstill by virtue of these extension orders. Those cases need to be adjudicated or disposed off either physically or through the virtual mode based on the prevailing policies and practices besides instructions if any.
- (v) The following actions such as scrutiny of returns, issuance of summons, search, enquiry or investigations and even consequential arrest in accordance with GST law would not be covered by the judgment of the Hon'ble Supreme Court.
- (vi) As regards issuance of show cause notice, granting time for replies and passing orders, the present Orders of the Hon'ble Supreme Court may not cover them even though they are quasi-judicial proceedings as the same has only been made applicable to matters relating to petitions/applications/suits, etc.

4. On the basis of the legal opinion, it is hereby clarified that various actions/compliances under GST can be broadly categorised as follows:-

(a) **Proceedings that need to be initiated or compliances that need to be done by the taxpayers:-** These actions would continue to be governed only by the statutory mechanism and time limit provided/ extensions granted under the statute itself. Various Orders of the Hon'ble Supreme Court would not apply to the said proceedings/ compliances on part of the taxpayers.

(b) **Quasi-Judicial proceedings by tax authorities:-**

The tax authorities can continue to hear and dispose off proceedings where they are performing the functions as quasi-judicial authority. This may inter alia include disposal of application for refund, application for revocation of cancellation of registration, adjudication proceedings of demand notices, etc.

Similarly, appeals which are filed and are pending, can continue to be heard and disposed off and the same will be governed by those extensions of time granted by the statutes or notifications, if any.

(c) **Appeals by taxpayers/ tax authorities against any quasi-judicial order:-** Wherever any appeal is required to be filed before Joint/ Additional Commissioner (Appeals), Commissioner (Appeals), Appellate Authority for Advance Ruling, Tribunal and various courts against any quasi-judicial order or where a proceeding for revision or rectification of any order is required to be undertaken, the time line for the same would stand extended as per the Hon'ble Supreme Court's order.

5. In other words, the extension of timelines granted by Hon'ble Supreme Court vide its Order dated 27.04.2021 is applicable in respect of any appeal which is required to be filed before Joint/ Additional Commissioner (Appeals), Commissioner (Appeals), Appellate Authority for Advance Ruling, Tribunal and various courts against any quasi-judicial order or where proceeding for revision or rectification of any order is required to be undertaken, and is not applicable to any other proceedings under GST Laws.

6. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

7. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board. Hindi version would follow.

(Sanjay Mangal)

Pr. Commissioner (GST)