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The Goods and Service Tax enactment was purported to be the biggest revolution in the Indirect Tax Laws whereby there would be seamless flow of the credit and absolute ease of business with India becoming One Nation One Tax. The GST council being the apex body suggesting changes. It was felt that in the union budget there would be probably nothing unknown. The budgets for Finance Act 2021-2022 have shown an ugly face of legal revenge towards the tax payers resulting in total unease of doing business. The Supreme Court in the case of Calcutta Club (2019) 29 GSTL 545 had held that doctrine of mutuality continues to be applicable to incorporated and unincorporated members' clubs even after the 46th Amendment to the Constitution. The Court had held that the very essence of mutuality is that a man cannot trade with himself. Club acts as an agent of its members and there is no exchange or flow of consideration. Serv.....