

Paytm karo

JANUARY 25, 2023

By Vijay Kumar

ON 1 st December, 2022, '***The Hindu***' reported,

[Allahabad HC suspends court employee for using Paytm to receive tips from advocates](#)

The Allahabad High Court has suspended a court jamadar who used Paytm QR code on the court premises to receive money from lawyers as tips.

On 2 nd December 2022, ***Edules*** reported,

[New way of taking bribe inside Allahabad court, if there is no change, then paytm](#)

A purported photograph of a Court Jamadar dressed in uniform and carrying a Paytm QR code inside the court premises was recently circulated in various WhatsApp groups of high court lawyers . This photo was going viral on social media since November 29.

What is this tradition in the High Court?

There is nothing new in giving such tips in the High Court. Some people, on the condition of anonymity, said that whenever a decision comes in favour of a lawyer, Jamadars ask for a tip. Even the lawyers do not hesitate to give in this; they also give easily. However, the unique way of this jamadar has created trouble. In this regard, people told that usually there was a problem of change, so Jamadar had put the QR code of Paytm on his waist. That is, if a lawyer makes an excuse of not having change, then he must have some other means from which he can take money.

On 04 12 2022, '***The Quint***' reported

"This is common practice: every judge when they were a lawyer would have tipped these ***jamadars*** too," Former Chief Justice of the Bombay and Rajasthan High Courts told **The Quint**.

Moreover, this bundle-lifter is not the only person involved in this transaction, but somehow, like almost every other time, the person on the lowest rung of the system has been punished.

This is evident from the fact that the lawyers who give out the tip have not been suspended, but this court employee has (been suspended).

(<https://www.thequint.com/news/law/ex-judges-slam-jamadars-suspension-at-allahabad-high-court-for-using-paytm-to-receive-tips-from-lawyers#read-more>)

Digital payments have brought ease and comfort in the lives of many . This is one such anecdote.

Anyway, my story is not about a digitally enabled small-time employee in a High Court using Paytm to collect small tips from lawyers. It is about Paytm itself approaching the High Court in a GST case involving more than a thousand crore rupees in a strange litigation.

One of the issues raised in petition by Paytm was whether the supply of mobile recharge coupons and Direct To Home (DTH) recharge vouchers to recipients, who are located in other States, would be inter-state supply or intra-state supply.

The contention raised by the Senior Counsel for the petitioner Paytm was that the amount of tax has been paid in the State of Uttar Pradesh treating the same to be inter-state supply. However, demand is raised by the State claiming the same to be intra-state supply.

He argued that,

in terms of Section 19 of the Integrated Goods and Services Tax Act, 2017, if any amount of tax is wrongly paid, it can be adjusted and in terms of Section 77 of the Central Goods and Services Tax Act, 2017, no interest is payable for such transaction .

For clarification of the issue, the petitioner had made a representation to the Central Board of Indirect Taxes and Customs on **September 7, 2017**. However, the same is still pending with the busy Board .

The counsel for respondent government submitted that the representation made by the petitioner shall be considered and appropriate directions shall be issued thereon by the Board within three months.

The High Court [[2023-TIOL-116-HC-ALL-GST](#)] held:

In view of the fact that the amount of tax due on the transaction has already been paid and only dispute is whether it is to be treated as intra-state sale or inter-state sale, recovery of the demand raised vide order dated December 3, 2022 shall remain stayed till the next date of hearing.

Adjourned to April 27, 2023.

Paytm had asked for a clarification on September 7, 2017, and on January 06 2023, after nearly six years, the Counsel says, CBIC will give the clarification within three months. And so the High Court stayed the demand and posted the case for April 27, 2023. Hopefully, the clarification will come by April 27 2023.

A big company like Paytm must have used the services of top consultants to conclude that they were required to pay the tax for interstate transaction and now one government believes that it should have been intra-state and slaps a demand of about 1018 crore rupees. Paytm karo! They just cannot Paytm this kind of money. Even Paytm may not have that kind of money lying around idle to pay to the government once again the tax that was already paid. And why should the CBIC take 6 years to clarify such a simple issue in such a simple tax? And who benefits by this litigation?

'The Hindu' reported last week, ***"India making big strides in ease of doing business***

: DPIIT Secretary Anurag Jain: It is now possible to start a business in one day in India, matching the world's best scorer New Zealand on this front, DPIIT Secretary Anurag Jain said on January 17"

Does it include a GST Registration?

The same 'Hindu' reported three days later,

"Ease of doing business is a myth as far as GST is concerned", says former West Bengal Finance Minister Amit Mitra.

In the Republic of GST

In the Republic of GST, the citizens cherish the Goods and Services Tax. It is a grand tax that every citizen pays, from the poor to the rich. Every citizen is expected to pay their fair share, no matter how much they make.

The citizens of the Republic of GST are always happy to pay their taxes. They know that their money is going towards the betterment of their society. They use their taxes to build roads, to pay for healthcare, to improve education, and more.

But the citizens also love to joke about their taxes. They often make jokes about how much they pay, and how they never seem to get a break.

The citizens of the Republic of GST know that it is important to pay their taxes. But they also know that in order to have a healthy and prosperous society, it is important to have a sense of humour about it too.

The Republic of GST was a remarkable country, where everyone paid their taxes with a smile and the government was always on the lookout for ways to make it easier to get the job done. The citizens of GST were a well-educated and prosperous lot, with a healthy attitude toward commerce and a habit of looking after each other's well-being. The government was efficient and ruthlessly effective in collecting the taxes, but they also provided generous incentives to businesses that wished to invest and grow within their borders.

The Republic of GST was an ideal place for entrepreneurs, where the government actively supported new businesses and creative ideas. With its sophisticated tax code, low corporate taxes and generous incentives, the Republic of GST quickly became a leader in the region and a model for other countries.

Happy Republic Day

Until Next week