

MONTHLY NEWSLETTER

# GST TRACKER

ISSUE: JULY 2023

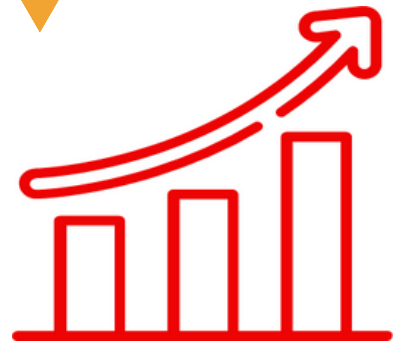


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# Case Law Corner



Compiled by CS Payal Kataria

## Input Tax Credit can be disallowed to genuine Recipient

Particulars	Details
Name of Petitioner	M/s. Gargo Traders
Name of Respondent	The Joint Commissioner, Commercial Taxes (State Tax) & Ors.
Authority	Calcutta High Court
Date of Judgement	12.06.2023
Appeal No.	WPA 1009 of 2022

# **Brief facts of the case**

The petitioner being the registered taxable person (RTP) claimed credit of input tax against supply made from a supplier. As per the ledger account of the petitioner for the period from 01.04.2018 to 31.03.2019, the total purchase credit was Rs. 13,04,586/-. The petitioner has filed a tax invoice cum chalan reflecting a purchase of Rs. 11,31,513.00 from the supplier. The debit note issued in the name of the transporter for an amount of Rs. 1,73,073.00/-. The petitioner has made payment to the supplier from the account of the petitioner through bank.

The petitioner is aggrieved by the impugned order issued by the respondent authorities for not allowing the petitioner, who is the purchaser of goods in question and refusing to grant the benefit of Input Tax Credit (ITC) on purchase from supplier and also asking the petitioner to pay penalty and interest under the relevant provisions of GST Act.

## **Contention of the Petitioner:**

The main contention of the petitioner that the transactions in question are genuine and valid and relying upon all the supporting relevant documents required under law, the petitioner with due diligence verified the genuineness and identity of the supplier and name of the supplier as registered taxable person was available at the Government Portal showing its registration as valid and existing at the time of transaction.

## **Contention of the Department:**

On inquiry, they came to know that the supplier from whom the petitioner claimed to have purchased the goods in question are all fake and non-existing and the bank accounts open by the supplier is on the basis of fake document and the claim of the petitioner of Input Tax Credit are not supported by any relevant document.

The petitioner has not verified the genuineness and identity of the supplier whether is a registered taxable person (RTP) before entering into any transaction with the supplier.

The registration of the supplier in question has already been cancelled with retrospective effect covering the transaction period of the petitioner.

## **Findings & Decision of the Court**

This Court finds that without proper verification, it cannot be said that there was any failure on the part of the petitioner in compliance of any obligation required under the statute before entering into the transactions in question.

The respondent authorities only taking into consideration of the cancellation of registration of the supplier with retrospective effect have rejected the claim of the petitioner without considering the documents relied by the petitioner.

the impugned orders are set aside. The respondent no. 1 is directed to consider the grievance of the petitioner afresh by taking into consideration of the documents which the petitioner intends to rely in support of his claim.

The respondent no. 1 shall dispose of the claim of the petitioner by passing a reasoned and speaking order after giving an opportunity of hearing to the petitioner within a period of eight weeks from the date of receipt of copy of this order.

# GSTN Updates & Notifications Corner

## GSTN Updates June 2023

Date	Subject
08.06.2023	E-Invoice Verifier App by GSTN - Advisory
16.06.2023	Advisory: Update on Enablement Status for Taxpayers for e-Invoicing
29.06.2023	Advisory: Online Compliance Pertaining to Liability / Difference Appearing in R1 – R3B (DRC-01B)

Source: [www.gst.gov.in](http://www.gst.gov.in)



## Notifications/Circulars/Orders issued in the month of June 2023

### Central Tax Notifications June 2023

No.	Date	Subject
14/2023	19.06.2023	Seeks to extend the due date for furnishing FORM GSTR-1 for April and May, 2023 for registered persons whose principal place of business is in the State of Manipur
15/2023	19.06.2023	Seeks to extend the due date for furnishing FORM GSTR-3B for April and May, 2023 for registered persons whose principal place of business is in the State of Manipur.
16/2023	19.06.2023	Seeks to extend the due date for furnishing FORM GSTR-7 for April and May, 2023 for registered persons whose principal place of business is in the State of Manipur.
17/2023	27.06.2023	Extension of due date for filing of return in FORM GSTR-3B for the month of May 2023 for the persons registered in the districts of Kutch, Jamnagar, Morbi, Patan and Banaskantha in the state of Gujarat upto 30th June 2023.

## **Central Tax (Rate) Notification June 2023**

No Central Tax (Rate) Notification was issued in the month of June 2023

## **Integrated Tax Notification June 2023**

No Integrated Tax Notification was issued in the month of June 2023

## **Integrated Tax (Rate) Notification June 2023**

No Integrated Tax (Rate) Notification was issued in the month of June 2023

## **Circular issued in the month of June 2023**

No Circular was issued in the month of June 2023

## **Orders**

No order was issued in the month of June 2023

## **Removal of Difficulty Orders June 2023**

No order was issued in the month of June 2023

Source: [www.cbic.gov.in](http://www.cbic.gov.in)

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# February Video available @

*#GST at One Place*



A YouTube video thumbnail featuring a woman in a black blazer speaking into a microphone. The background is a light gradient with a yellow and orange wave on the right. A red YouTube play button icon is in the top left corner. A circular logo with a green 'G' and a map of India is in the top right corner.

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