



GST ki गणित

Case Laws on Sec.16 :-

Here are some recent case laws regarding Section 16 of CGST Act , 2017





GSTR-2A

Query

Whether ITC Can be denied to buyer if invoices are not appearing in GSTR2A ?

Case Law

Suncraft Energy Pvt. Ltd.
v/s The Assistant
Commissioner



Conclusion

Dept. should proceed
against the defaulting
seller before denying ITC
ITC availment to Suncraft
Suncraft Energy.



Facts

Suncraft Energy had all relevant
relevant documents like tax
invoices, proof of receipt of goods
goods and poof of payment to
to vendor. ITC denied by
department due to missing
invoices in GSTR2A.





ONLINE PAYMENT

Query

Whether ITC can be claimed if payment is not made within 180 days?

1 Case Law

Sunny Jain v/s Union of India

2 Facts

Sunny Jain had not paid consideration for supplies received within 180 days. His Electronic Credit Ledger had been locked by the department for 18 months without intimation.

3 Conclusion

The court held that ITC cannot be denied as Rule 86A prohibits the the utilization of the ITC lying to the credit of a taxpayer, but not the the availment.



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<https://in.linkedin.com/company/jscoca>



<https://jainshrimal.com/>



gst@jainshrimal.in



7742223773