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Introduction GST law carrying moto of “One Nation, One Tax and One Market” reason being subsumed taxes into one i.e. GST, which is Charged depending on place of supply under following Heads IGST- Interstate Supply CGST- Intrastate supply SGST/ UTGST- Intrastate supply CESS - Addition to these taxes payable After 7 years of Implementation of GST law, there is still a divergent view between Tax Payer and Revenue. On the point of Availment and Utilisation of ITC in Wrong Head of Tax, Let’s Discuss the various aspects and possible litigation and their solution at length as under: ITC taken as Intra State Supply for Inter State Supply or Vice Versa In this scenario, ITC was taken as an Intra state supply for Interstate supp.....