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Recently, the Hon'ble High Court of Andhra Pradesh in the case of KCL Ltd. v. Joint Commissioner, [2024] 169 taxmann.com 53 (Andhra Pradesh) has held that mere issuance of SCN, which was subsequently kept in abeyance, could not disentitle assessee from claiming transition of available CENVAT credit. Facts of the case: The petitioner, registered under the Central Excise Act, 1944, had claimed a CENVAT credit of Rs.2,48,23,034/- as on 30.06.2017. Subsequently, this CENVAT credit was transitioned to the GST regime, when it came into force on 01.07.2017. On the basis of this audit objection, a SCN was issued to the petitioner, on 18.11.2019, to show-cause why CENVAT credit of Rs. 1,39,31,604/- should not be disallowed. The petitioner had filed a reply, on 26.08.2020, setting out the grounds as to why the said CENVAT credit.....