

Ashit Shah

22 Eligibility of ITC of IGST when Bill of Entry is not in name of Buyer: Facts of the matter: The Applicant offers specialized steel plate processing services and registered under GST. Their main focus is on precision cutting, rolling, and bending of steel plates, producing pipes, bucket shells, and other custom-formed components for supply to various industries. The Applicant placed a purchase order on M/s Promau SRL, Italy, a foreign supplier on September 29, 2023, for a total cost of EURO 80,000. The company initially paid EURO 8,000 to the foreign supplier. Meanwhile, the machinery was imported to India by Promau SRL c/o IMTEX show Bangalore, INDIA on December 18, 2023, under Bill of Entry No. 9280751. As M/s Promou SRL is not having any GST registration In India, the machinery was cleared from Customs by M/s RE Rogers India Pvt. Ltd by quoting Customs Notification 08/2016, cit. 05-12-2016 which exempts importers from payment of appli.....