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1 ITC - Retrospective cancellation of RC The question as to whether the supplier has paid the tax and duty is also one of the relevant factor for the purpose of deciding as to whether the petitioner is entitled to avail of the Input Tax Credit for the transactions in question. It was observed that such a factual adjudication has not been made either by the adjudicating authority or by the appellate authority. Therefore it was concluded that both the authorities failed to perform their duty vested upon them by the statute. The allegation against the petitioner was that the petitioner claimed ITC in respect of supplies made by the supplier who was found to be non-existent and non-operational at the declared place of business. The petitioner submitted that at the relevant point of time when the supply was made the supplier was in existence but subsequently the registration of the supplier was cancelled with retrospective effect and such canc.....