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It is an age-old phenomenon under indirect tax law that input tax credit is a statutory conditional right which has to be granted once all the conditions in such statute are satisfied. The same exists under the Goods and Services Tax (GST) statute as well. Recently, Hon'ble Sikkim High Court in SICPA India (P) Ltd. v. Union of India, (2025) SCC Online Sikk. 61 has applied the same principle in order to permit refund of input tax credit on closure of business. Similarly, Hon'ble Bombay High Court in the past in Sine Automation and Integration v. Union of India & Ors., Writ Petition No. 4655 of 2023 dated 29/11/2023 and Hon'ble Delhi High Court in HCC VCCL Joint Venture v. Union of India & Ors., (2025) 94 GSTL 309 have granted input tax credit claims and refunds on such input tax credit amounts based on the principle that disallowance of input tax credit cannot take place merely on technical grounds once all the statutory conditions.....