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The Sixth Study Circle Meeting of GSTPAM for the year 2025-26 was held on Friday 06th January, 2026 at 2:00 pm on hybrid mode. Speaker: Past President Adv. Vinayak Patkar Subject: The disallowance of ITC under GST in the light of Hon'ble SC judgement in Shanti Kiran India Ltd. President Parth Badheka gave opening remarks for the session. He emphasized the importance of ITC disallowance it being persistent controversy between the taxpayer and the authorities. A central tension lies between revenue protection and the rights of bona fide purchasing dealers who have paid tax to suppliers but face disallowance due to supplier non-compliance. For the said reason the recent Supreme Court ruling in State of Delhi v. Shanti Kiran India Pvt. Ltd. marked a significant doctrinal development. Hon Secretary CA Rahul Thakar introduced the Speaker. Adv. Vinayak Patkar is practicing in Sales Tax laws fo.....