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Recently, the Hon'ble High Court of Madras in the case of Reliance Jio Infocomm Ltd. v Union of India, [2026] 184 taxmann.com 103 (Madras) has held that distribution mechanism is triggered only after completion of various stages and conditions incorporated in Section 16(2). Expression "input tax credit available for distribution in a month" contained in Rule 39(1)(a) of CGST Rules has to be interpreted, construed and understood in manner it is consistent with statutory scheme of Section 16 read with Section 20 and not otherwise. Facts of the case: The petitioner, a company incorporated under the Companies Act, 1956, is engaged in the business of providing telecommunication services and was granted separate GST registrations in each State and Union Territory from where it supplies telecommunication services. According to the petitioner, each such registration is treated as a distinct person. ....