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Vide Notification No. 39/2021 – Central Tax dated 21st December 2021, the Government has notified 1st January 2022 as effective date for implementation of clause (aa) to Section 16 of the Central Goods and Services Tax Act, 2017 ('CGST Act') which provides a new condition for claim of Input Tax Credit (ITC). Clause (aa) of section 16(2) was inserted vide the Finance Act, 2021 to allow the taxpayers to claim ITC based on matching of data reported by the suppliers and communicated to the taxpayers in GSTR- 2A / 2B. Accordingly, from 1st January 2022, the ITC in respect of Tax Invoices or Debit Notes may be availed only when the details of such Tax Invoice or Debit Note have been furnished by the supplier in the statement of outward supplies (that is, GSTR-1) and such details have been communicated to the recipient taxpayers (that is, in GSTR-2B). It may be worthwhile to examine