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54 ITC Payment along with tax actually paid to supplier or not is to be verified before disallowing ITC ITC should not be disallowed The petitioner received notices from the department and it was alleged that its suppliers were fake and non-existent. The department contended that genuineness of suppliers was not verified before entering into transactions and refused to grant the benefit of input tax credit (ITC) on purchase from the suppliers and also asked the petitioner to pay penalty and interest under relevant provisions of GST Act. The petitioner filed writ petition against the same. The Hon'ble High Court observed that when the names of the suppliers as a registered taxable person were already available with the Government record and in Government portal at the relevant period of transaction, then petitioner could not be faulted if they appeared.....