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The Hon'ble Madras High Court in the case of Ganges International (P.) Ltd. v. Assistant Commissioner of GST & Central Excise, Puducherry, [2022] 136 taxmann.com 168 (Madras) has held that Credit that has accrued after 1-7-2017 cannot be denied as "Doctrine of Necessity" is to be invoked. In case Section 142(3) is not permitted to be invoked, it would render the taxpayer remediless. Facts of the case The petitioner is engaged in providing various construction services to Government/Private parties and was registered with the erstwhile Service Tax Department. The petitioner had filed last service tax return in the erstwhile regime for the quarter from April to June 2017 by 15.08.2017. During the course of audit of accounts conducted by CERA Audit party for the erstwhile regime, it was pointed out that, the petitioner is liable to pay service tax under reverse charge on services rendered at two