

Mayur R. Parekh

3 Whether order passed by the Assessing Officer beyond three years from the due date of Furnishing Annual Return is Justified and barred by Limitation Period under the Provisions of CGST Act ? Held : No Under the GST Regime, the petitioner claim for Input Tax Credit was reversed through the order of the assessment dated 08.07.2021 for the assessment year 2017-18. One of the ground raised by the petitioner dealer is that under Section 73 (10) of the TNGST Act, 2017 (In short 'the Act') that the assessing officer should have passed an order within three years period from the due date for furnishing of annual return for the financial year to which the tax was not paid or short paid or input tax credit wrongly availed etc. Within these three years period, since the same has not been passed, on the ground of limitation itself, the impugned order is infirm and therefore on the main ground though th.....