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The journey of 5 years of GST implementation has been interesting from various angles and the provisions relating to levy of 'interest' under GST have become more interesting due to the various amendments in section 50 of the CGST Act, 2017 during the period. The implementation of the GST law has seen many hurdles along with technical glitches in filing the returns and payment of tax through electronic cash ledger and credit ledgers. Various issues have arisen in availing ITC, utilizing ITC, reversal of ITC, reclaim of ITC, determining the outward tax liability, identifying the correct place of supply, time of supply, value of supply etc.. The GST Department Audits have also begun and the department has also started issuing notices of different types to the taxpayers. The discrepancies and disputes in determination of liability due to ITC, RCM and Outward supplies are surfacing and the taxpayers and the department officers are required to revisit the provis.....