

Dhaval Talati

18 Refund on account of inverted duty structure allowed in case of out put tax being less than the input tax [on same goods. Facts of the Case Petitioner is a proprietary concern established in the year 2005 engaged in the business of assembling and supply of computers and computer parts. It is also a registered supplier to all the Defence, Research & Development Organisation (DRDO) Laboratories and affiliates across the country. On the materials supplied by it, petitioner added 5% Goods and Services Tax (GST) as per the concessional rate fixed by the Government for supplies to DRDO. It submitted a claim for a refund but the same was rejected by Assistant Commissioner. The claim was rejected on ground that input and output supplies made by petitioner we.....