

Pranav Mehta

The Authority for Advance Rulings, Telangana (AAR) has in the case of M/s Bambino Pasta Food, TSAAR Order No.52/2022 dated 20.10.2022 held that Input Tax Credit (ITC) could get claimed on Corporate Social Responsibility (CSR) Expenses. Facts of the case: Bambino Pasta Food Industries (Applicant) is a manufacturer of Vermicelli and pasta Products. The Applicant filed for advance ruling application to know the admissibility of ITC on CSR expenditure spent by it. During the covid time, when oxygen was scarce in the country, Applicant donated oxygen plant to AIIMS hospital Bibinagar, Yadadri Bhongir District, for the benefit of patients who were suffering with low oxygen levels. The applicant has purchased PSA oxygen plant and spare parts for that oxygen plant for Rs. 62,74,200 which includes IGST paid of Rs 9,16,200. The applicant is of the opinion that the expenditure made by them comes under the CSR provisions as pe.....