



Pranav Mehta

Recently, the Hon'ble Jharkhand High Court in the case of Anvil Cables (P.) Ltd. v. State of Jharkhand, [2023] 148 taxmann.com 254 (Jharkhand) has held a provision in a statute cannot be interpreted in such a way that it defeats another provision of the same statute and thus Excess TDS under VAT can be transitioned into GST Facts of the case: The petitioner is engaged in the manufacturing and selling of aluminum cable and conductor, having its manufacturing unit at Jamshedpur. Petitioner is one of the main dealers of the Jharkhand Bijli Vitran Nigam Limited ("JBVNL"). The JBVNL while releasing the payment of the petitioner used to deduct tax under section 45 of the JVAT Act by way of advance recovery. Section 45 of JVAT Act deals with "Special Provision relating to Advance Recovery of Tax on Sales and Supplies to Governments and the other persons", whi.....