

Dhaval Talati

1. Producing Invoices Or Payments Through Bank Cheques Are NOT Sufficient To Claim ITC Facts of the case M/s Tallam Apparels (purchasing dealer) purchased readymade garments from other dealers for further sale. Further purchasing dealer claimed ITC of Rs. 4,18,818/- on such sales. The assessing officer (AO) disallowed the ITC claim on the ground that the dealers from whom purchase dealer have purchased the goods have either got their registration cancelled or have filed 'NIL' returns. The AO doubted the sale and the.....