

Pranav Mehta

Recently, the Hon'ble Delhi High Court in the case of Balaji Exim v. Commissioner CGST, [2023] 149 taxmann.com 44 (Delhi) has held allegations of any fake credit availed by supplier could not be a ground for rejecting petitioner's refund applications unless it was established that petitioner not received goods or paid for them. 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 petitioner had filed its refund application dated 11.09.2020 seeking refund of the unutilized ITC amounting to Rs. 72,03,961/-, which comprised of IGST amounting to Rs. 19,53,062/- and Cess of Rs. 52,50,899/-. The petitioner.....