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Recently, the Hon'ble High Court of Calcutta in the case of Suncraft Energy (P.) Ltd. v. Assistant Commissioner, State Tax, [2023] 153 taxmann.com 81 (Calcutta) has that Press release dated 18-10-2018 clarifies GSTR-2A is for taxpayer facilitation and does not impact input tax credit availing. Reversal of credit from buyer optional except under exceptional circumstances of collusion, missing supplier, or lack of assets. Action against supplier is essential before seeking reversal from recipient. Facts of the case The appellant had impugned the order passed by the Assistant Commissioner of State Tax, Ballygunge Charge, the Respondent No. 1 by which the first respondent reversed the input tax credit availed by the appellant under the provisions of WBGST Act. The 4th respondent is a supplier of the appellant who provided supply of goods and services to the ap.....