

Janak Vaghani

VAT- Sales Suppression- On the Ground of Mismatch of J-1/ J2- Upon Production of Proof of Reversal of ITC in Case of Purchaser-Set Aside. Suppression of Sales on the ground of Mismatch of J1-J2 filed by the purchaser deleted upon production of proof of reversal of ITC in case of the purchaser. S. 23 of the Maharashtra Value Added Tax Act,2002. S.73 and 74 of The GST Act. The appellant was assessed under section 23 of the MVAT Act 2002 for the period 2008- 09 wherein the turnover of sales was enhanced on the ground of sales shown in J1 less than purchase shown in J2 by the purchaser and tax was levied thereon. The appeal was also dismissed. The appellant before the tribunal produced the c.....