



Pranav Mehta

Recently, the Hon'ble High Court of Allahabad in the case of Rama Brick Field v. Additional Commissioner, Grade 2, [2023] 156 taxmann.com 252 (Allahabad) has held that under GST regime as all details are available in portal of GST department, authorities can very well verify as to whether after filing of GSTR-1 and GSTR- 3B how much tax had been deposited by selling dealer. Facts of the case The petitioner in the normal course of business purchased various materials for which due tax invoices were issued and after payment of tax, the goods were received. The petitioner has evidence such as tax invoice, e-way bill, G.R., payment receipts etc. to show that the purchases have been made from the registered dealer. During the assessment period, the petitioner purchased coal from M/s Rohit Coal Traders for which tax invoice was issued alon.....