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In the construction sector as well as in works contracts, it is quite common for companies to include a retention money clause in their contracts. As per such clauses in the respective contracts, money is withheld or rather, retained up till the completion of the work in question. Such retention is done for ensuring quality of work including the timely completion of the contracted work and once such quality completion or timely completion takes place, then such retention money is released and paid to the person, legal or juridical, undertaking such works. Recently, there has been an upsurge in cases where the GST Department has begun to issue Orders directing recipients of supplies to reverse input tax credit because of the retention monies withheld by them as a part of the respective contract alleging that payment of consideration was not being made to the suppliers within 180 days. Before moving forward, it is necessary to reproduce the relevant Sections under the Central .....