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The Introduction of GST law is said to be the greatest change of the century. The government advertised GST, as a law with seamless credit. The implementation of the law was saddled with teething trouble and finally the portal woes became bearable only from October 2019. The department took a back seat till the portal stabilized and thereafter became aggressive by issuing notices in large numbers for mismatch of credit although the law as well as the portal did not provide with the data for matching the ITC as required under law. The department aggressively started passing orders left, right and center without acknowledging the fact of non-availability of matching data from the department. The instruction no 02A/2022 (state) and circular no 183/15/2022 (central) came as relief to the taxpayers, however the department continued to be aggressive in cases where the supplier had cancelled registration neither voluntarily or Suo motto by the department or where so.....