

Dhaval Talati

26 Can ITC be denied when payments are made to third party instead of selling dealer? Held: Yes
Facts of the Case The petitioner raised two primary grounds before the tribunal. Firstly, the Assessing Officer had initially allowed the ITC claim, but it was subsequently denied in the case of export transactions. The appellate authority later reversed this decision in favor of the petitioner. However, the Special Commissioner, under Suo motu revision powers, set aside the assessment order, contesting the ITC claim. The tribunal critically examined the jurisdiction of the revisional authority, emphasizing the powers vested in the appellate authority to modify assessment orders. It concluded that the Special Commi.....