



MAJESTY LEGAL

Advocates & Solicitors

GUJARAT HIGH COURT:-CLAIMING TIME BARRED ITC FOR THE PERIOD OF CANCELLATION

(ALLYSUM INFRA v. UNION OF INDIA¹)

The Gujarat High Court observed that the petitioner shall be entitled to lodge its claim for availment of Input Tax Credit from the period of cancellation of the registration till the registration is restored, whereby the competent authority considered the issue of revocation of cancellation of petitioner's GST² registration under the aforementioned notification.

HIGHLIGHTS OF THE CASE:

- In the above mentioned case, Petitioner's registration was cancelled with effect from September 2021 and a petition was filed to revoke the cancellation because a Notification was issued by the CBIC³ which provided relief to the taxpayer whose registration was cancelled on/before 31st Dec. 2022. On the Notification the Hon'ble Gujarat High Court took cognizance and allowed the petitioner to apply for revocation of cancellation.
- Despite of the fact that limitation period for claiming input tax credit for the financial year 2021-22, had already lapsed as per the provision of Section 16(4)⁴. Thus, the petitioner was permitted by the Hon'ble High Court to claim Input Tax Credit for the period from which its registration was cancelled.

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¹ Special Civil Application No. 23556 of 2022

² Goods and Services Tax

³ Central Board of Indirect Taxes and Customs

⁴ Eligibility and conditions for taking input tax credit. (Central Goods and Services Tax Act 2017)

⁵ Majesty legal is a LAW FIRM established in 2013 by Ms. MahiYadav. Objective of the above highlights is to provide insights on law, statutes and dispensation in nature, not to be deemed as legal advice.