

New article MUKESH KUMAR GARG Vs UNION OF INDIA

The total ITC in respect of the Central GST and State GST availed by the Petitioner is stated to the tune of Rs.1,48,333/- (Rs.74,166/- + Rs.74,166/-). Delhi High Court did not entertain the writ petition under Article 226 of the Constitution. The taxpayer approached the Supreme Court on this issue and the Supreme Court considering the legality of the issue admitted the SLP subject to deposit of 25 percent of of the demand.

The issue was the applicability of Section 122(1A) that was invoked retrospectively w.e.f. 1.1.21 and was applied to AYs 2017-20 in ther case of the petitioner.

Interesting issue- almost same to Patanjali case. Let us see what happens there.

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