

NO RECOVERY FROM BUYER UNLESS ACTION TAKEN AGAINST SUPPLIER

Participating CA Firm at



Recently on 02/08/2023, Hon'ble Calcutta High Court held that no recovery from buyer merely because ITC is not reported in GSTR 2A. Before directing the recipient to reverse ITC, the the department ought to have taken action against the supplier. Recovery from buyer shall be made in exceptional circumstances only.

SUNCRAFT ENERGY PRIVATE LIMITED Vs Ast. Com State
Tax, Calcutta HC Dt 2/8/23 MAT 1218 of 2023

CA Punit Prajapati

CA Raksha Prajapati

CA Mehul Patel

CA Keyur Kamdar