

Writ petition filed against denial of ITC claim to be rejected since petitioner didn't reply & appear on date of hearing: HC

Facts of the case - Ansil Ibrahim v. Assistant Commissioner - [2023] (Kerala)

In the present case, the Assessing Authority denied the claim of input tax credit of the petitioner. The interest and penalty was also levied since the Assessing Authority verified the input tax credit as per GSTR-2A and return as per GSTR-3B for the tax period 2017-18. The petitioner filed writ petition against the denial of credit.

Decision of the case :

- The Honorable High Court noted that the department issued notice to the petitioner to show cause why credit should not be denied but the petitioner did not appear in pursuance of the show cause notice nor did he provide any document or evidence to discharge his burden under section 155 of the GST Act.
- Therefore, the Assessing Authority had no other material before them except Form GSTR-2A and GSTR-3B since the petitioner himself had given up his right to prove his claim for the input tax credit. Thus, it was held that Court cannot help such an assessee by entertaining this writ petition and dismissed the petition.