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THE INSTITUTE OF
CHARTERED
ACCOUNTANTS OF INDIA



*Intricacies & Precautions in
Input Tax Credit*

CA. Yogesh Ingale

27.03.2026

*“Vigilantibus non dormientibus jura
subveniunt”*

.....

*“the law assists those who are
vigilant, not those who sleep over
their rights”*

अंतः आरंभः

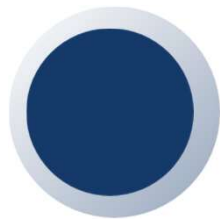
End is the new beginning

**The
Burden of
proof**

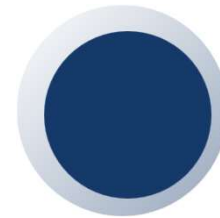
Section 155

Where any person claims that he is eligible for input tax credit under this Act, the burden of proving such claim shall lie on such person.

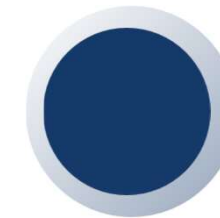
**Burden
of proof
|
Section
155**



**Any allegation in SCN relating to ITC –
Burden of proof is always on recipient ??**



Always taxpayer needs to defend its case ?



How to read concept of burden of proof ?

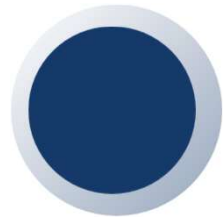
**The
Burden of
proof**

The Principle



**Roots lie in
the Evidence
Act, 1872**

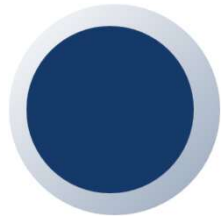
Whether principles of Evidence Act applicable for taxation laws ?



**J.S. Parkar vs V.B. Palekar and Ors –
[1974] 94 ITR 616 – BOM HC**

The rules of Evidence Act is one of the common law principles which could be invoked in any proceedings where the set of circumstances satisfy its conditions.

Whether principles of Evidence Act applicable for taxation laws ?



Chuharmal vs CIT – 1988 AIR SC 1384

- The rigour of rules of evidence contained in the Evidence Act was not applicable to the Income-tax Act but,
- that does not mean when taxing authorities were desirous in invoking the principles of evidence act in proceedings before them, they were prevented from doing so.
- Hence, principles of Evidence Act are applicable to taxation laws also.



***Look at the provisions of
Evidence Act, 1872***

(now known as Bharatiya Sakshya Adhinyam, 2023)

◆ **Section 101 – Burden of proof**

“Whoever desires any Court to give judgment as to any legal right or liability dependent on the existence of facts which he asserts, must prove that those facts exist. When a person is bound to prove the existence of any fact, it is said that the burden of proof lies on that person.”

📌 **In simple terms:**

➡ **If you claim something, you must prove it.**

This section lays down the **foundational rule** — the party bringing the claim must produce evidence to support it.


◆ Illustrations

- (a) A desires a Court to give judgment that B shall be punished for a crime which A says B has committed. A must prove that B has committed the crime.*
- (b) A desires a Court to give judgment that he is entitled to certain land in the possession of B, by reason of facts which he asserts, and which B denies, to be true. A must prove the existence of those facts.*

◆ **Section 106 – Burden of proving fact especially within knowledge [Statutory burden of proof]**

“When any fact is especially within the knowledge of any person, the burden of proving that fact is upon him.”

 **In simple terms:**

 *If only you know something (and the other side cannot reasonably know it), then you must prove it.*

◆ Illustrations

(a) A is charged with travelling on a railway without a ticket. The burden of proving that he had a ticket is on him.

(b) Burden of proving –

- Personal transactions
- Internal business records
- Agreements done without witnesses

Section 101



Section 106 doesn't replace Section 101.

Vs



It supplements it by allocating the burden fairly where information is unequal.

Section 106

***Burden of proof
under GST***

***- Let's connect
the dots***



◆ Provisions of section 155 of CGST Act - reflects same principle as that of section 106 of the Evidence Act.

◆ ITC eligibility depends on records **solely within the taxpayer's possession** — invoices, accounts, payment records, contracts, compliance trail.

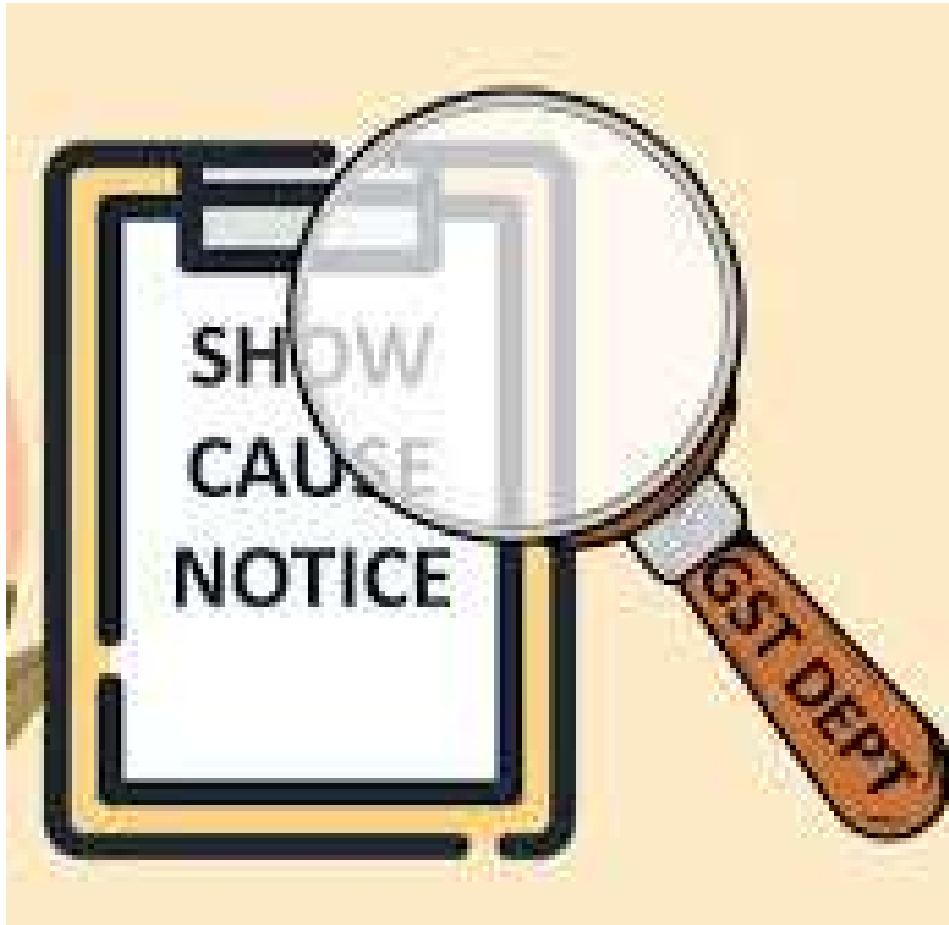
◆ Since this information is especially within the knowledge of the taxpayer, the law places the **primary responsibility** on them to substantiate the claim.

📌 **So, Section 155 of GST is not an isolated concept. Its legal foundation originates from Section 106 of the Evidence Act.**

*Is this where it
ends ??*

No.





***Look at the
arrangement of
law & what
Department is
supposed to do***

◆ **Section 59 - Self assessment**

- ✓ *Every registered person shall self-assess the taxes payable under this Act and*
- ✓ *furnish a return for each tax period as specified under section 39.*
- ◆ *1st assessment is completed once GST return is filed.*

Post self assessment ??

Scrutiny / Audits / Inspection, search, seizure procedure

📌 To vouch compliance done by taxpayer, following procedures are prescribed under the Act –

- ◆ Section 61 - Scrutiny of returns
- ◆ Section 65/66 – Department Audits / Special Audits
- ◆ Section 67 - Power of inspection, search and seizure

Scrutiny / Audits / Inspection, search, seizure procedure

- ◆ Each of the provisions operates within its own statutory framework
- ◆ Carries distinct legal thresholds to invoke
- ◆ Exercised commensurate with the nature and gravity of the alleged non-compliance
- ◆ May be exercised strictly within the scope contemplated under the provision.

*These statutory mechanisms are not interchangeable and are designed to ensure that **any further proceedings are based on verification, inquiry, and material evidence**, rather than on mere suspicion or presumption.*

**Culmination
into SCN**

**Section
73/74/74A**

- ◆ *Where dispute arise & liability is disputed*

- ◆ *above procedures ultimately lead to issuance of a Show Cause Notice (SCN) under Sections 73 / 74 / 74A of the CGST Act.*

- ◆ *SCNs can be issued for the following alleged non-compliances:*
 - ✓ *Tax not paid*
 - ✓ *Tax short paid*
 - ✓ *Tax erroneously refunded*
 - ✓ *ITC wrongly availed or utilised*

 ***The Most Important Phrase in Sections 73 / 74
/ 74A***

Each of these provisions begins with the words:

***“Where it appears to the proper
officer...”***



➤ **Model GST Law, November – 2016**

67 (1) - *Where any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilized for any reason, other than the reason of fraud or any willful-misstatement or suppression of facts to evade tax, the proper officer shall serve notice*

➤ **Existing provision**

73(1) - **Where it appears** *to the proper officer that any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised for any reason, other than the reason of fraud or any wilful-misstatement or suppression of facts to evade tax, he shall serve notice*

◆ **Implications –**

- ✓ **SCN can be issued by proper officer**
- ✓ **However, after scrutiny, audit, investigation, or search and**
- ✓ **after independent application of mind**
- ✓ **the proper officer must arrive at a reasoned satisfaction before issuing an SCN.**

 **This requirement applies *equally* to cases alleging wrongful availment or utilisation of ITC inspite of section 155 is in place.**

◆ **Implications –**

Merely alleging violation of:

- ❑ ***Section 16(2), and***
- ❑ ***Section 155 of the CGST Act***

without placing supporting material on record, does not satisfy the statutory threshold for issuance of an SCN.

→ To sustain proceedings, the proper officer must first discharge the initial burden by producing evidence supporting the allegation.

Link with Section 101 of the Evidence Act

“Whoever asserts a fact and wants the Court to decide based on it, must prove that such fact exists.”

Applying this principle to GST:

When an SCN alleges ITC wrongly availed or utilised, the following become indispensable:

- ✓ Application of mind by the proper officer*
- ✓ Placement of relevant evidence on record to support the allegation*



The Counter- Argument Often Raised



→ *GST is a **self-assessment regime***

→ *Trust is placed on taxpayers for correct compliance*

→ ***Section 155** places the burden of proof on the ITC claimant*

*This argument is not without context — but **it is also not the complete picture.***

***Let's have a walk though One of the most stringent statutes in India
— The PMLA Act***

Why PMMLA ...???

Section 24 of PMLA Act, 2003 – Burden of Proof

In any proceeding relating to proceeds of crime under this Act,—

*(a) in the case of a person charged with the offence of money-laundering under section 3, the Authority or Court shall, unless the contrary is proved, **presume that such proceeds of crime are involved in money-laundering; and***

(b) in the case of any other person the Authority or Court, may presume that such proceeds of crime are involved in money-laundering

Case Study

*J. Sekar @ Sekar Reddy
v/s. Directorate of Enforcement
(Supreme Court, May 2022)*

◆ Core Issue

- proceedings under the **PMLA**
- can survive **in the absence of a sustainable scheduled offence** and
- **without cogent evidence linking the alleged proceeds to criminal activity.**

◆ Key Facts in Brief

- Large cash and gold were seized during Income Tax searches.
- CBI registered FIRs for scheduled offences; **all were either quashed or closed for want of evidence.**
- Income Tax Department **concluded** that seized cash was **accounted and tax-paid.**
- Despite this, ED initiated PMLA proceedings and passed a provisional attachment order.

Findings of the Supreme Court

✓ ***Existence of a scheduled offence is a foundational requirement for PMLA proceedings.***

✓ ***When the scheduled offence itself fails on merits, continuation of PMLA prosecution is unsustainable.***

✓ ***ED must form “reason to believe” on the basis of tangible, specific material — mere suspicion, conjecture or surmise is impermissible.***

✓ ***Failure to identify source, linkage, or persons allegedly involved (such as bank officials) vitiates the formation of reasonable belief.***

Even under a stringent statute like PMLA, allegations must ultimately meet the standard of proof beyond reasonable doubt — not mere probabilities.

◆ Final Outcome

🚫 PMLA proceedings and criminal complaint were **quashed**.

⚖️ The Court held that **continuation of proceedings would amount to abuse of process of law**, as the enforcement agency itself failed to marshal legally sustainable evidence.


🧠 Key Takeaway for Practitioners

- **Stringent powers do not dilute evidentiary discipline.**
- Even under PMLA, **jurisdictional facts, evidentiary linkage, and statutory scope must be strictly satisfied** before coercive proceedings can be sustained.

***Does this mean
section 155 –
Burden of proof
has no
relevance ?***

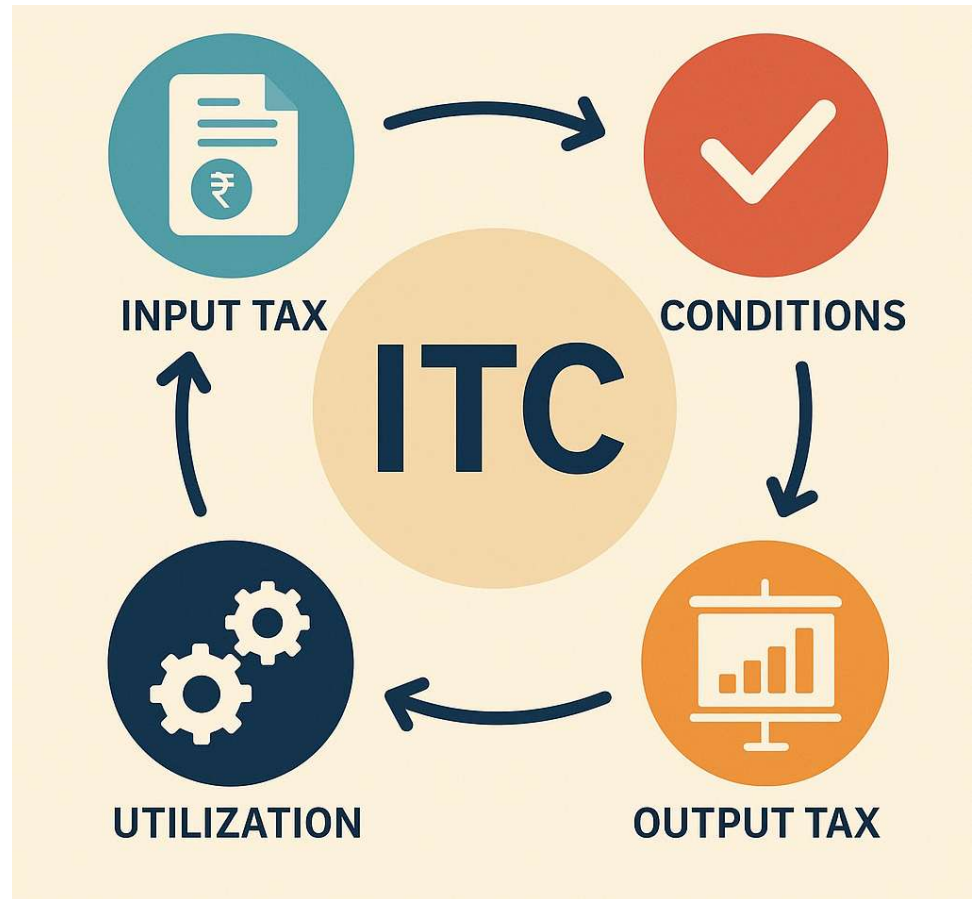
No.

“How Can a Team Win a Cricket Match?”

- ✓ **1** By Scoring More Runs Than the Opposite Team
- ✓ **2** By Taking All 10 Wickets of the Opposite Team
- ✓ **3** By Duckworth–Lewis–Stern (DLS) Method 



*Coming back
to ITC under
GST*



Section 16 (2) - Eligibility & conditions

Section 16(2) – No registered person shall be entitled to ITC unless –

 **(a) Possession of Tax Invoice / Prescribed Document**

 **(b) Receipt of Goods or Services**

 **(c) Tax Actually Paid to Government**

 **(d) Furnishing of Return**

 **(aa) Invoice Furnished by Supplier in GSTR 1 and invoice communicated to recipient in GSTR-2B**

❖ Section 16(2)(b) – Receipt of Goods or Services

- *Ecom Gill Coffee Trading Pvt. Ltd. V/s State of Karnataka (2023) 4 Centax 223 (S.C.)*

Facts of the case

- ◆ Upon verification, the **Assessing Officer found serious irregularities:**
- Out of 27 selling dealers:
 - ✓ **6 dealers were de-registered**
 - ✓ **3 dealers had not filed VAT returns**
 - ✓ **6 dealers outrightly denied having made any sales**
- In several cases:
 - ✓ **No tax was paid by the selling dealers**
 - ✓ **Genuineness of transactions was doubted**

❖ Section 16(2)(b) – Receipt of Goods or Services

- *Ecom Gill Coffee Trading Pvt. Ltd. V/s State of Karnataka (2023) 4 Centax 223 (S.C.)*

SUPREME COURT FINDINGS (Key Observations)

- ◆ **Burden of proof is on the purchasing dealer**
- ✓ Section **70 of KVAT Act** squarely places the burden on the dealer claiming ITC
- ✓ Burden **does not shift to the Department**

- ◆ **Invoice + cheque payment is NOT sufficient**
- ✓ The Court categorically held:
- ✓ “Mere production of invoices or payment by cheque cannot be said to discharge the burden of proof.”

❖ Section 16(2)(b) – Receipt of Goods or Services

- *Ecom Gill Coffee Trading Pvt. Ltd. V/s State of Karnataka (2023) 4 Centax 223 (S.C.)*

- ◆ **What additional proof is required?**

- ✓ To establish **genuineness of transaction**, purchaser must prove:

- ✓ Actual **physical movement of goods**

- ✓ Details such as:

- Name & address of selling dealer
- Vehicle details used for transportation
- Freight payment
- Acknowledgment of delivery
- Corroborative records beyond invoices

❖ Section 16(2)(c) – Tax Actually Paid to Government

- *Shanti Kiran India Pvt. Ltd. V/s Commissioner of Trade & Tax Deptt. (2025) 35 Centax 221 (Del.)*

Facts of the case

- ◆ ITC is a statutory right under Section 9(1)
- ✓ **Purchases made from registered selling dealers**
 - Purchases supported by:
 - Valid tax invoices
 - VAT charged and paid to sellers
- ✓ **Subsequent events at seller's end**
 - After completion of transactions:
 - Selling dealers :
 - Did not deposit VAT collected from purchaser
 - Their registrations were cancelled subsequently. Hence ITC was denied.

❖ Section 16(2)(c) – Tax Actually Paid to Government

- Shanti Kiran India Pvt. Ltd. V/s Commissioner of Trade & Tax Deptt. (2025) 35 Centax 221 (Del.)

SUPREME COURT FINDINGS (Key Observations)

- ◆ **Transactions & ITC claimed**
- ✓ Purchased goods from **registered selling dealers**
- ✓ Purchases supported by:
 - Valid tax invoices
 - Payment of VAT to sellers as charged in invoices

- ◆ **Seller registration status is decisive**
- ✓ Supreme Court recorded that:
 - Selling dealers were **registered on the date of transaction**

- ✓ Purchaser was entitled to:
 - **Rely on the seller's registration**

❖ Section 16(2)(c) – Tax Actually Paid to Government

- Shanti Kiran India Pvt. Ltd. V/s Commissioner of Trade & Tax Deptt. (2025) 35 Centax 221 (Del.)

SUPREME COURT FINDINGS (Key Observations)

◆ **Genuineness of transaction not doubted**

- *No inquiry conducted to:*
 - *Dispute invoices*
 - *Dispute transactions*
 - *Allege fake or sham purchases*

📌 **Crucial factual distinction from Ecom Gill Coffee**

- ◆ **Subsequent cancellation of registration is irrelevant**
- ✓ *Cancellation of seller's registration took place after the transaction*
- ✓ *Purchaser is entitled to rely on seller's valid registration at the time of purchase*
- ✓ *Supplier's default cannot shift the burden*

❖ Section 16(2)(aa) – Invoice Furnished by Supplier in GSTR 1 and invoice communicated to recipient in GSTR-2B

- McLeod Russel India Ltd Vs Union of India (2025) 28 Centax 333 (Gau.)

Facts of the case

- ◆ ITC availed by the petitioner
- ITC claimed on:
 - Genuine inward supplies
 - Supported by valid tax invoices
 - Goods/services actually received
 - Consideration (including GST) paid to suppliers

❖ Section 16(2)(aa) – Invoice Furnished by Supplier in GSTR 1 and invoice communicated to recipient in GSTR-2B

- McLeod Russel India Ltd Vs Union of India (2025) 28 Centax 333 (Gau.)

Facts of the case

- ◆ **Departmental objection**
- *ITC was denied / threatened to be denied solely because:*
 - *Supplier did not furnish invoice details in GSTR-1*
 - *Consequently, invoices did not reflect in GSTR-2A / 2B*
- *Denial based on Section 16(2)(aa)*

❖ Section 16(2)(aa) – Invoice Furnished by Supplier in GSTR 1 and invoice communicated to recipient in GSTR-2B

- McLeod Russel India Ltd Vs Union of India (2025) 28 Centax 333 (Gau.)

GAUHATI HC FINDINGS (Key Observations)

- ◆ **ITC cannot be reduced to a system-controlled entitlement**
- Court recognised that:
 - Compliance under Section 16(2)(aa) depends **entirely on supplier**
 - Purchaser has **no statutory control or enforcement mechanism**
- ◆ **Provision is harsh if applied mechanically**
- The Court observed that denial of ITC:
 - Forces purchaser to bear tax twice
 - Leads to cascading effect
 - Undermines GST architecture

❖ **Section 16(2)(aa) – Invoice Furnished by Supplier in GSTR 1 and invoice communicated to recipient in GSTR-2B**

- **McLeod Russel India Ltd Vs Union of India (2025) 28 Centax 333 (Gau.)**

GAUHATI HC FINDINGS (Key Observations)

- ◆ **Section 16(2)(aa) is read down, not struck down**
- **Court did not declare the provision unconstitutional**
- **Instead read down the clause to hold:**
- **Before denying ITC to a bona fide purchaser for supplier's default, the purchaser must be given an opportunity to establish his bona fides through invoices and supporting documents.**
- **Reading down will operate until CBIC provides a practical mechanism [circular 183 kind of mechanism]**



***Dealing fake
invoicing/ NGTP cases***

Issues originated out of

Non-payment of taxes by supplier

Supplier not in existence at POB

Registration of supplier cancelled w.e.f certain date/ ab initio

Supplier issued fake invoices without supply of goods/ services

Supplier paid output liability out of ineligible/ bogus ITC

Statement by supplier/ transporter/ supplier of supplier etc.

Check list

❖ Checklist for SCN / pre-SCN communication with Department:

- ✓ Check precise allegation w.r.t denial of ITC
- ✓ Check provisions which are alleged to be violated by recipient taxpayer
- ✓ Check what has made basis for denial of ITC – No payment / No movement/ No Matching
- ✓ Check evidence on record placed by Department
- ✓ Check probative value of evidence placed on record
- ✓ Check for involvement of any **“human agency”** as per SCN
- ✓ Ask for copies of evidence placed on record, if not provided
 - Ex. Cancellation of registration order of supplier, statement relied upon by Department against taxpayer

Check list

❖ Checklist for SCN / pre-SCN communication with Department:

- ✓ Circular trading allegation – Check whether originator is identified
- ✓ Without prejudice, identify category of case as per circular no. 171/03/2022-GST dt 6th July, 2022
- ✓ Identify category of case alleged by Department with reference to circular no. 171/03/2022-GST dt 6th July, 2022

Check list

❖ Checklist for client :

✓ **Ask for documents (Refer E-Com Gill Coffee checklist)**

- Copies of invoices
- Copies of purchase order
- Name & address of selling dealer
- Vehicle details used for transportation
- Freight payment
- Acknowledgment of delivery
- Corroborative records beyond invoices (Ex. Copies of tools payments, tool booth data)
- Proof of payment (including mode of payment)
- Ask client to provide chart containing information mentioned above alongwith date and time of departure from suppliers POB and arrival at recipient POB

Check list

❖ Checklist for client :

- ✓ Ask for stock records, if available with client
- ✓ Ask for email exchanges or communications with suppliers
- ✓ Check GST returns filling table (Last tax period for which GSTR 1/ GSTR 3B was filed)

Fake Invoicing / circular trading



Legal provisions (Section 73/ Section 74) [applicable till FY 23-24]

Section 73

(1) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised **for any reason, other than the reason of fraud or any wilful-misstatement or suppression of facts to evade tax**, he shall serve notice

Section 74

(1) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilised **by reason of fraud, or any wilful-misstatement or suppression of facts to evade tax**, he shall serve notice.....

Section 74

- Onus is on revenue to establish that the ingredients of section 74 are present.
“Uniworth Textiles Ltd. Vs C.Ex. Raipur – 2013 (288) E.L.T. 161 (S.C)”
- Such ingredients need to be clearly brought out in the SCN alongwith evidences thereof.
- **Fraud** : an act of deliberate deception in order to gain by another’s loss (*Apex court in S.P. Chengalvaraya Naidu Vs. Jagannath [1994(1)SCC1]*)
- **Misstatement** : means to state incorrectly
- **Suppression (explanation 2 to sec 73/74/74A)** :
 - non declaration of facts/ information required to declare in return, statement or report
 - failure to furnish any information on being asked for by proper officer

Continue...

◆ Ingredients to invoke section 74

- ✓ Non-payment of tax or wrong availment or utilization of ITC or erroneous refund
- ✓ Knowledge of such liability or inadmissibility of ITC
- ✓ Active concealment of information or record to impair prompt detection
- ✓ Gains from this misadventure

The above ingredients are required to be established in the notice to sustain invocation of the extended period of limitation.

Penalties prescribed under Act

Section 73

Liability paid within	Penalty %
Tax + interest paid before " <u>service</u> " of notice	No penalty
Tax + interest paid in 30 days of " <u>issue</u> " of notice	No penalty
Tax + interest paid thereafter	10% penalty of tax or Rs. 10,000, whichever is higher

Section 74

Liability paid within	Penalty %
Tax + interest paid before " <u>Service</u> " of notice	15% of tax
Tax + interest paid in 30 days of " <u>issue</u> " of notice	25% of tax
Tax + interest paid within 30 days of " <u>communication</u> " of order	50% of tax
Tax + interest paid thereafter	100% of tax

Penalties prescribed under Act

Section 122 – Penalty for certain offences

Section 122(1) - Where a taxable person who —

(i) **supplies any goods or services or both without issue of any invoice or issues an incorrect or false invoice** with regard to any such supply;

(ii) **issues any invoice or bill without supply of goods or services** or both in violation of the provisions of this Act or the rules made thereunder

.....

(vii) **takes or utilizes input tax credit without actual receipt** of goods or services or both either fully or partially, in contravention of the provisions of this Act or the rules made thereunder;

.....

shall be liable to pay a penalty of ten thousand rupees or an amount equivalent to the tax evaded or input tax credit availed of or passed on, whichever is higher.

Penalties prescribed under Act

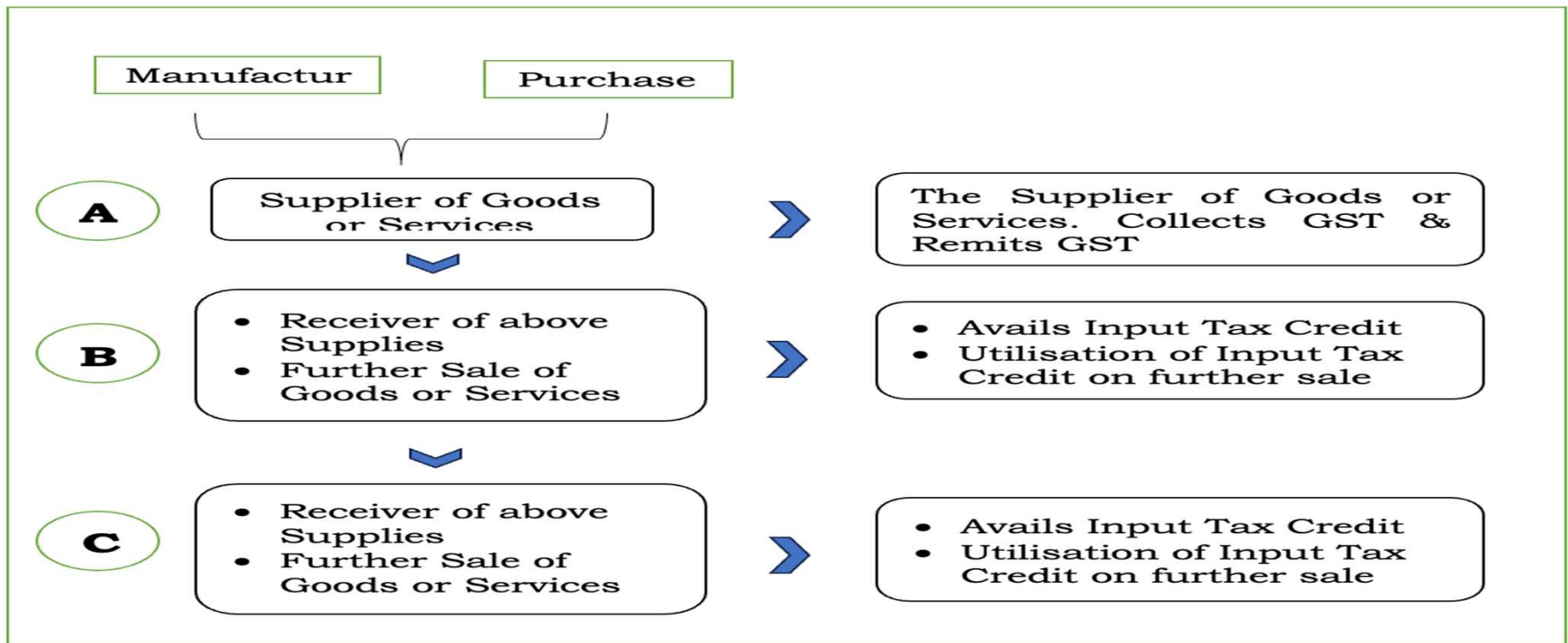
Section 122 – Penalty for certain offences

Section 122(1A) – Penalty for prescribed for involvement of human agency

Any person who **retains benefit** of transaction in **clause (i), (ii), (vii) or (ix)** of sub-section 1 **and at whose instance such transaction is conducted**, shall be liable to a penalty of an amount equivalent to the tax evaded or input tax credit availed of or passed on.

◆ Circular 171/03/2022-GST dt. 6th July, 2022 – Demand and penalty provisions in respect of transactions involving fake invoices

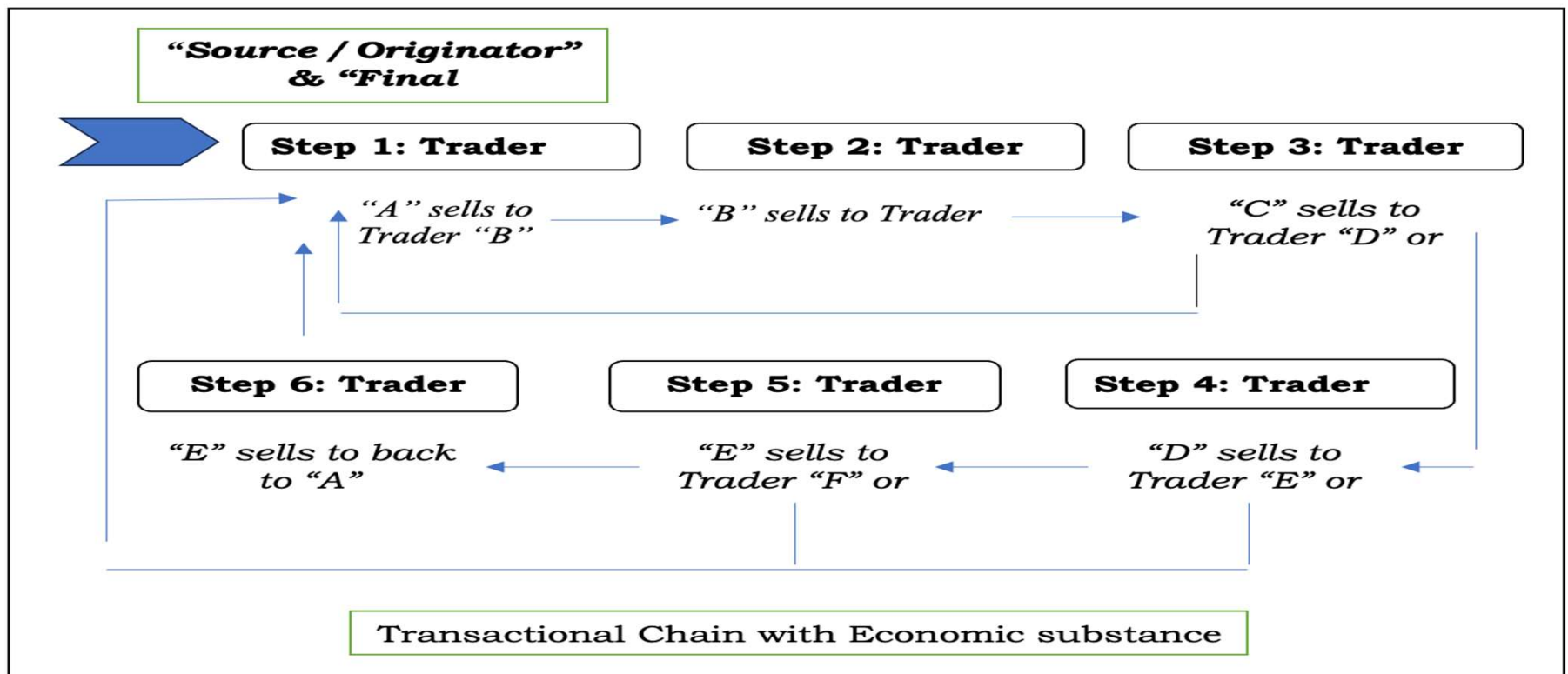
Normal course of business



Transactional flow underscores the inherent dependency of each party on the actual supply of goods or services.

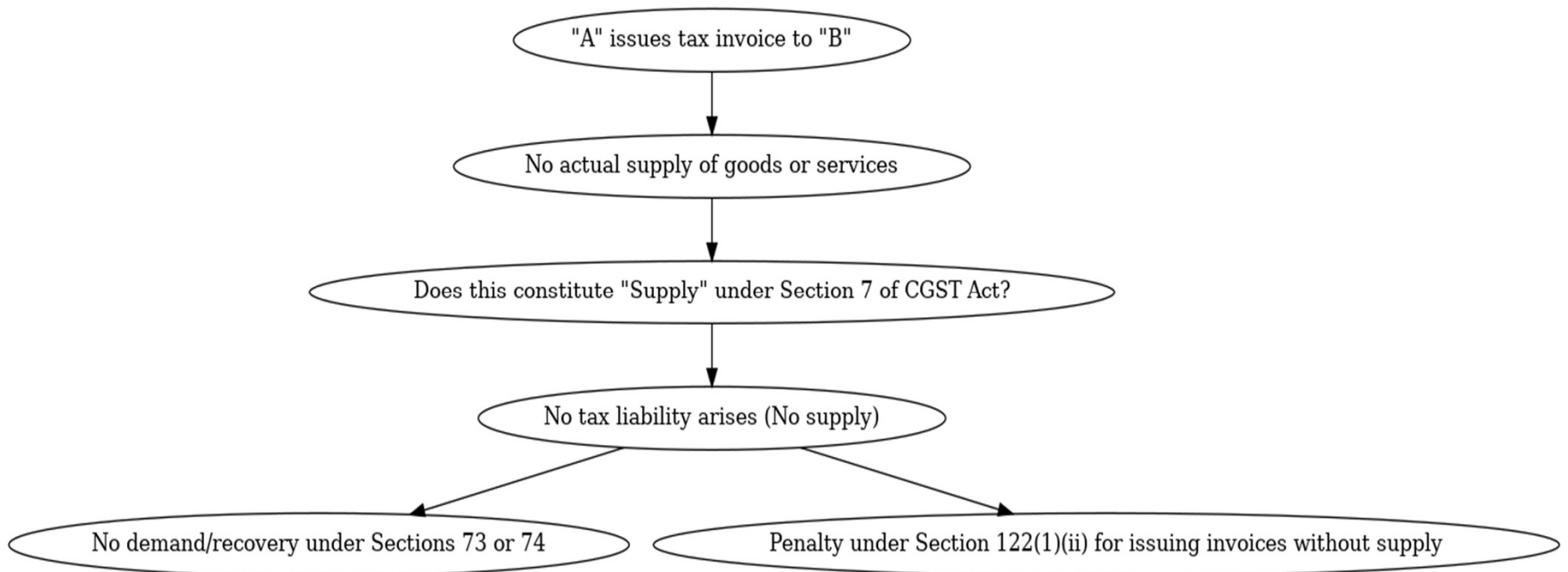
- ◆ Circular 171/03/2022-GST dt. 6th July, 2022 – Demand and penalty provisions in respect of transactions involving fake invoices

Circular trading



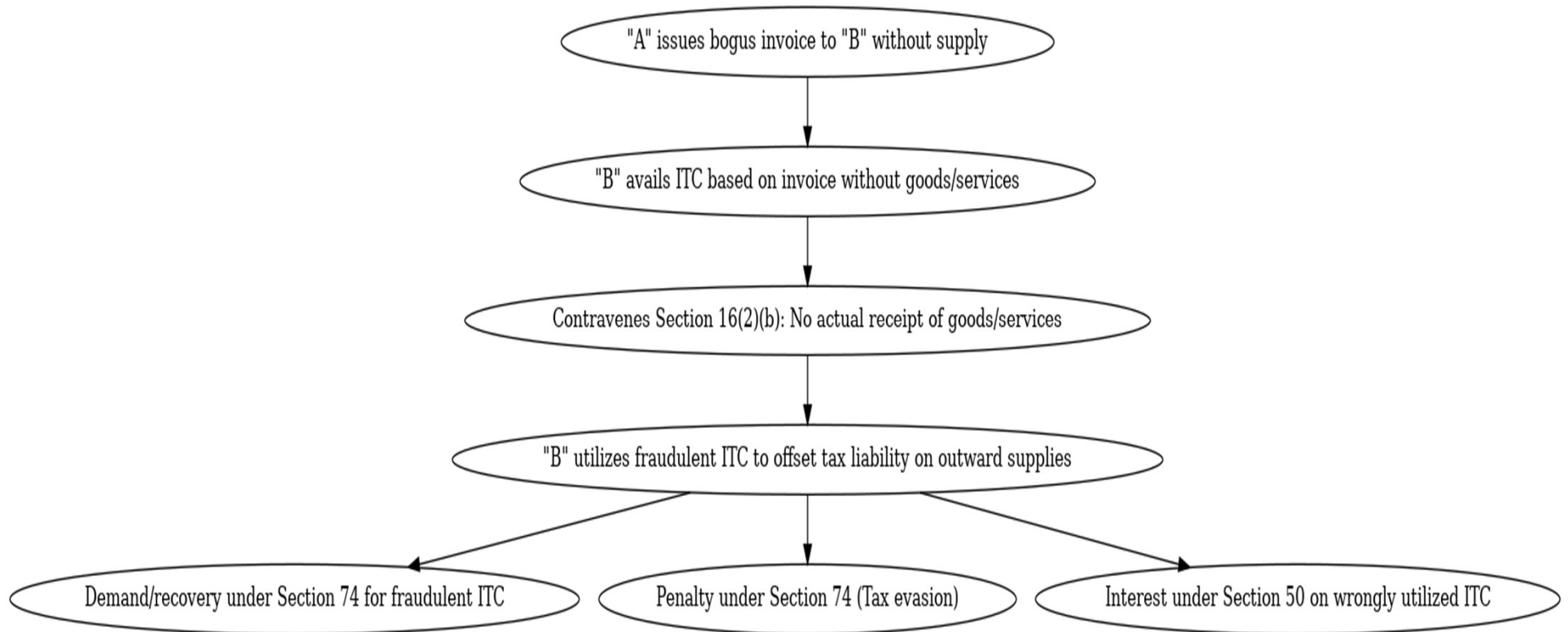
◆ Circular 171/03/2022-GST dt. 6th July, 2022 – Demand and penalty provisions in respect of transactions involving fake invoices

Issue 1 :



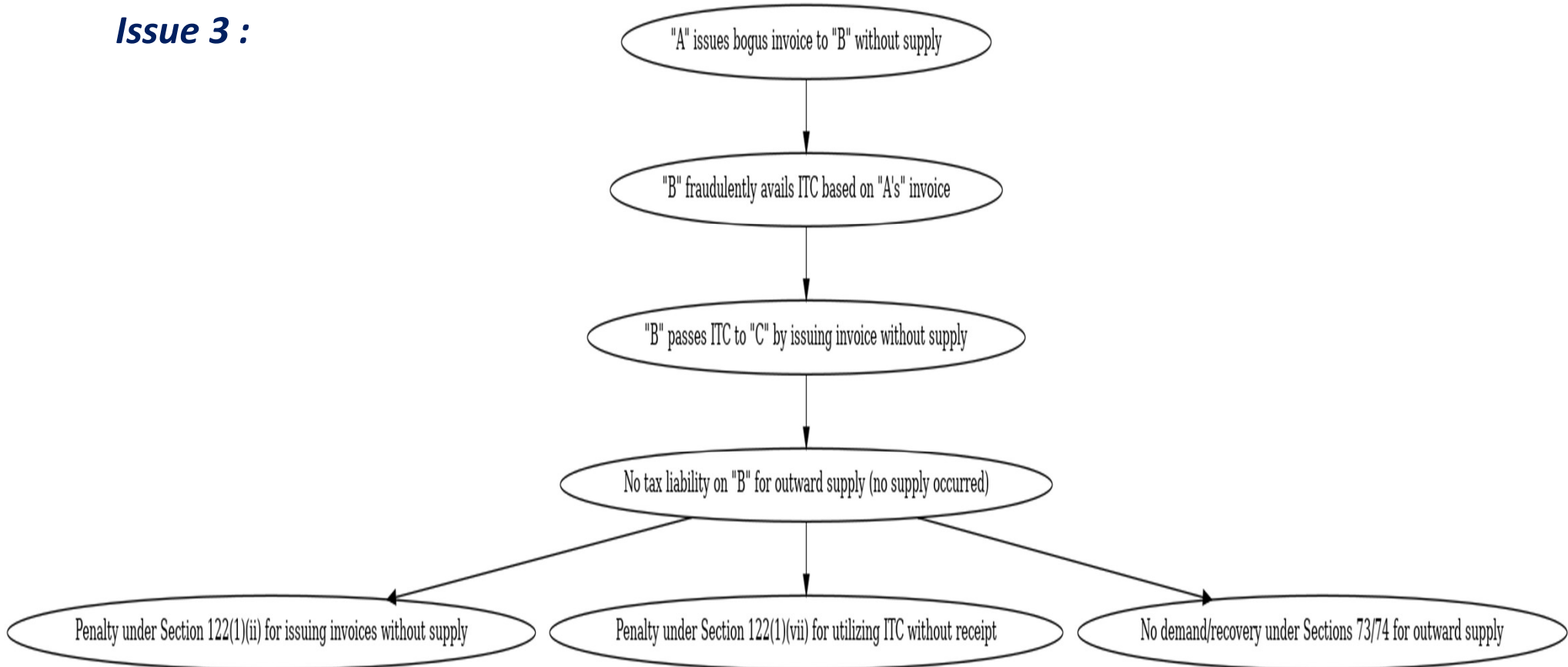
◆ Circular 171/03/2022-GST dt. 6th July, 2022 – Demand and penalty provisions in respect of transactions involving fake invoices

Issue 2 :



◆ Circular 171/03/2022-GST dt. 6th July, 2022 – Demand and penalty provisions in respect of transactions involving fake invoices

Issue 3 :



◆ Circular 171/03/2022-GST dt. 6th July, 2022 – Demand and penalty provisions in respect of transactions involving fake invoices

*Any person who has **retained the benefit of transactions** specified under sub-section (1A) of section 122 of CGST Act, and at whose instance such transactions are conducted, shall also be liable for penal action under the provisions of the said sub-section.*

◆ Legal grounds in such cases

- ✓ Check ITC denial due to 16(2)(b) or (c)
- ✓ Check whether allegation is related to fake invoicing or circular trading
- ✓ **Fake invoicing** – Check at what end your client is standing – “A” or “B” ?
- ✓ **Circular Trading** - Check at what end your client is standing – “A” or “B” or “C”?
- ✓ SCN/ order travelled beyond circular – Not tenable

* Case study 1 : The allegation against M/s XYZ Pvt. Ltd. pertains to avilment of ineligible ITC beyond its entitlement and subsequent passing on of such ITC to M/s PQR Pvt. Ltd. A Show Cause Notice has been issued to M/s XYZ Pvt. Ltd. for recovery of ITC under Section 74 and imposition of penalty under Section 122(1)(ii) of the CGST Act.

=> Appropriate course of action as per circular : penalty u/s 122(1)(ii) for issuing invoice without supply & penalty u/s 122(1)(vii) for ITC utilization without inward supply

◆ Legal grounds in such cases

* Case study 2 : The allegation against M/s XYZ Pvt. Ltd. pertains to availment of ineligible ITC beyond its entitlement and subsequent passing on of such ITC to M/s PQR Pvt. Ltd. A Show Cause Notice has been issued to M/s XYZ Pvt. Ltd. for penalty under Section 122(1)(ii) & 122(1)(vii) of the CGST Act.

⇒ Appropriate course of action as per circular is considered but,

⇒ Involvement of human agency was not identified by virtue of section 122(1A).

- ✓ Denial due to clause (c) – Not fit case for fake invoicing or circular trading
- ✓ If SCN issued u/s 73 – Not fit case for circular trading/ fake invoicing

Burden of proof shifts only when the law is first lawfully set in motion.



Connect with us -



Email

yogesh.ingale@vaditvamlegal.in



Call us

+91-8275519783



Visit

www.vaditvamlegalllp.in

We welcome your feedback and are happy to address any queries.

THANKS

*नास्ति विद्यासमो बन्धुर्नास्ति
विद्यासमः सुहृत् ।
नास्ति विद्यासमं वित्तं
नास्ति विद्यासमं सुखम् ॥*