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As a tax practitioner, we often do come across some provisions which are 'litigative' in nature since its inception. Works contract provisions are good example of it. Similar one such provision under GST law is section 16(4) of the CGST/SGST Act, 2017. Provisions of said Section are quoted for ease of reference as under: "Eligibility and condition for taking input tax credit 16. (1) Every registered person shall, subject to such conditions and restrictions as may be prescribed and in the manner specified in section 49, be entitled to take credit of input tax charged on any supply of goods or services or both to him which are used or intended to be used in the course or furtherance of his business and the said amount shall be credited to the electronic credit ledger of such person. (4) A registered person shall not be entitled to take input tax credit in respect of any invoice or de....."