

Deepak ThakkarRonak Thakkar

Querist: Ashish Saraf 2] Refund of excess/ double payment of GST: Facts of the case: The assessee is engaged in construction activities. The assessee has been awarded contract of construction in Mumbai. Assessee has advances from its clients from time to time for performance and execution of work according to the contract. The advances received are shown in GSTR-1 and the GST liability is duly discharged in GSTR-3B of the respective months. However, the assessee had paid the GST liability on receipt of advances and provided the services to the client as per the contract thereafter. On completion of service, the assessee had raised Tax Invoices on the client as per the terms of contract and paid the GST on the entire amount of invoice thereon without adjustment on advances, resulting in twi.....