

Priyam R. Shah

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????? ??????? ?????????? ?????? ??. “Provided further that where a recipient fails to pay to the supplier of  
goods or services or both, other than the supplies on which tax is payable on reverse charge basis, the  
amount towards the value of supply along with tax payable thereon within a period of one hundred and  
eighty days from the date of issue of invoice by the supplier, an amount equal to the input tax credit  
availed by the recipient shall be added to his output tax liability, along with interest thereon, in such  
manner as may be prescribed:” &nb.....