

High Court Holds No Penalty Applicable for Inter-Head Utilization of IGST Credit Towards CGST and SGST Liabilities

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REFER THE DECISION OF THE HON'BLE KERLA HIGH COURT IN THE CASE OF

Star Roofs and Metals V/s Assistant Commissioner, decided on 11-12-2024

Key Issues:

Whether Penalty Can Be Imposed for Utilizing IGST Credit Towards CGST and SGST Liabilities?

The Hon'ble High Court Judgement:

Use of IGST Input Credit Towards CGST and SGST Is Lawful and Not Liable for Penalty

Sections 73 of Central Goods and Services Tax Act, 2017