

**GIB/Jaipur/Baba Super/06.05.2020/AA-2**

**Appellate Authority Category :** Refund of Unutilized ITC

**State :** Jaipur

**Order No.:** GIB/Jaipur/Baba Super/06.05.2020/AA-2

**Name of Entry :**

M/s Baba Super Mineral Pvt. Ltd.

**Date :** 06-05-2020

**Breif Issue :**

**Facts & Issue Of The Case :**

The Appellant M/s Baba Super Mineral Pvt. Ltd. has filed an application against the order in original no. 06/GST/ITC/BSMPL/2018-19 dated 10.12.2018 passed by the Assistant commissioner, CGST Division-B, Jaipur.

The appellant filed application for claim of refund of unutilized ITC for the march month. After considering the submission made by appellant, the adjudicating authority found that the claim of part amount of refund was liable to be rejected due to various reason.

1. Address of recipient were missing on tax invoices at the time of filing of refund which are mandatory particulars to be furnished in tax invoice.
2. GSTIN of recipient were missing on tax invoices at the time of filing of refund which are mandatory particulars to be furnished in tax invoice.

Thus, the appellant has contravened the provisions the Rule 46 and the notification no. 39/2018-CT, dt. 04.09.2018.

Therefore, the order 06/GST/ITC/BSMPL/2018-19 dated 10.12.2018 was issued to the appellant.

As per Rule 36(b) of CGST Rules,2017 ITC on invoice inward supply covered under RCM is available at the time of payment of tax and no payment voucher is required for taking ITC.

**Decision of Advance Ruling Authority :**

**Decision :**

In this regards, the appellant has submitted required documents:

1. He submitted rectified invoices in reply to deficiency memo by typing such missing details on original invoices.
2. The Additional Commissioner (Appeals) allowed assessee to submit rectified invoices before adjudicating authority for verification, who may sanction refund, if same is found in order.

**The above appeal filed by the appellant is disposed off.**