

GIB/MD/Southerland/16.10.2020/HC-152

High Court Category : Taxability

State : MADRAS

Order No.: GIB/MD/Southerland/16.10.2020/HC-152

Name of Entry :

Assistant commissioner of CGST and central excise vs. Sutherland Global service Pvt. Ltd.

Date : 16-10-2020

Breif Issue :

Facts & Issue Of The Case :

The petitioner **Assistant Commissioner of CGST and Central Excise Vs Sutherland Global Services Private Limited** prays for a writ of Certiorari quashing letter dated 14.02.2018 issued by the 1st respondent Assessing Officer. As a consequence thereof the petitioner would be entitled to avail and utilise accumulated credit pertaining to Education Cess (in short 'EC'), Secondary and Higher Education Cess (in short 'SHEC') and Krishi Kalyan Cess (in short KKC').

Decision of Advance Ruling Authority :

Decision :

In the light of the discussion above, the impugned order is set aside and this writ petition, No costs. Consequently, the connected Miscellaneous Petitions are closed.