

M/s. Becton Dickinson India Private Limited

Appellate Authority for Advance Ruling — Tamil Nadu

Order-in-Appeal No. AAAR/06/2025 (AR)

Dated 08.10.2025

Q Questions Before the Authority

- Whether the Applicant can avail the ITC of the import IGST paid through TR-6 Challan in terms of Section 16(2) of the CGST Act read with rule 36 of CGST Rules?
- Whether the eligibility to avail ITC of the import IGST paid vide TR-6 Challan is subject to the time limit prescribed under Section 16(4) of the CGST Act?
- Whether the eligibility to avail ITC of the import IGST paid vide re-assessed bill of entry is subject to the time limit prescribed under Section 16(4) of the CGST Act?
- If the answer to Q.3 for bill of entry is in affirmative, whether the time limit for availing ITC would begin from the initial date of bill of entry originally filed or from the date of re-assessment of bill of entry.

F Facts

The applicant imports medical equipment from overseas group companies and pays customs duties, including IGST. Due to transfer pricing adjustments, the applicant periodically pays differential customs duties, sometimes via re-assessed bills of entry and sometimes via TR-6 challans. The applicant sought to claim Input Tax Credit (ITC) on these differential payments, leading to a dispute regarding the validity of TR-6 challans as tax-paying documents and the applicability of time limits under Section 16(4).

H Ruling

Validity of TR-6 challan for ITC	Not an eligible document	Neither a TR-6 challan alone nor one read with SVB orders and tax authority letters qualifies as a valid document for ITC.
Time limit for ITC on TR-6 challan	Question does not arise	Since the document is not eligible for ITC, the question of time limit applicability is moot.
Time limit for ITC on re-assessed bill of entry	Subject to Section 16(4) time limit	ITC on imports via bill of entry is governed by the time limit prescribed under Section 16(4).
Commencement of time limit for re-assessed bill of entry	From the date of re-assessment	The time limit for availing ITC on differential IGST paid begins from the date of re-assessment of the bill of entry.

The Appellate Authority upheld the original Advance Ruling, confirming that a TR-6 challan is not a valid document for availing ITC under the GST framework. Furthermore, it held that ITC on imports, whether based on an original or re-assessed bill of entry, is subject to the time limit prescribed under Section 16(4) of the CGST Act. The appeal filed by the applicant was dismissed.

R Reasoning

The authority reasoned that a TR-6 challan is merely a treasury document for transferring money and lacks the essential details of a tax invoice or bill of entry required for ITC. It relied on Section 16(2) and Rule 36(1)(d) of the CGST Rules, noting that only documents prescribed for the assessment of integrated tax qualify. Regarding the time limit, it applied Section 16(4) of the CGST Act, interpreting it through the doctrine of mutatis mutandis as applicable to IGST on imports. It concluded that the legislative intent is to restrict ITC claims to the timeline linked to the annual return or the thirtieth day of November following the end of the financial year.

P Provisions Relied On

Section 16(2) of the CGST Act

Section 16(4) of the CGST Act

Section 20 of the IGST Act

Rule 36(1)(d) of the CGST Rules

Section 2(2) of the Customs Act

! For the Practitioner

This ruling clarifies that **TR-6 challans are not valid documents** for claiming ITC on differential customs duty payments. It reinforces that **Section 16(4) time limits apply to imports** and that taxpayers should ensure re-assessment of bills of entry rather than relying on alternative payment methods to secure their ITC eligibility. It does not provide relief for past claims made via TR-6 challans.

Source

Summary prepared from the published order, which is a scanned document. It is a reading aid and not the authority: where the two differ, the order governs. Verify every provision against the original before relying on it.

Original order: www.gstcouncil.gov.in -> [becton dickinson aaar order 1.pdf](#)

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