

Hansaben Jayantibhai Patel [Trade Name:- Trishul Die and Engineering Works]

Authority for Advance Ruling — Gujarat

GUJ/GAAR/R/2025/53

Dated **24.11.2025**

Q Questions Before the Authority

- Whether the applicant is able to avail the Input Tax Credit of Rs. 27,14,559/- Integrated Tax paid against the pre-notice consultation letter under Section 28(1) of the Customs Act, 1962 in terms of the time line prescribed in Section 16(4) of the CGST Act, 2017?

F Facts

The applicant imported machinery and initially claimed a lower rate of IGST. Following a pre-consultation letter from Customs authorities, the applicant paid the differential IGST and interest via a challan. The applicant subsequently sought an advance ruling on whether this payment of differential duty entitles them to claim Input Tax Credit (ITC) under the CGST Act.

H Ruling

Eligibility to avail ITC on differential IGST paid against pre-notice consultation letter

No, the applicant cannot avail the Input Tax Credit.

The question of applicability of the time limit under Section 16(4) of the CGST Act was not answered.

The Authority ruled that the applicant cannot avail the Input Tax Credit for the differential IGST paid against a pre-notice consultation letter. Because the document is not a valid document for claiming ITC under the GST law, the question regarding the time limit under Section 16(4) was not answered.

R Reasoning

The Authority held that neither a pre-consultation letter nor a duty-paying challan qualifies as a valid document for availing ITC under Section 16(2) of the CGST Act read with Rule 36 of the CGST Rules. It reasoned that such documents do not fall within the scope of 'any similar document' prescribed under the Customs Act for the purpose of claiming ITC. The ruling relied on the principle of ejusdem generis to interpret the scope of Rule 36(1)(d). Furthermore, it cited previous rulings and Board circulars to emphasize that payment via a TR-6 challan does not constitute a valid basis for ITC.

P Provisions Relied On

Section 16(2) of the CGST Act, 2017

Section 16(4) of the CGST Act, 2017

Rule 36(1)(d) of the CGST Rules, 2017

Section 28(1) of the Customs Act, 1962

Circular No. 16/2023-Customs dated 07.06.2023

! For the Practitioner

This ruling clarifies that **differential duty payments** made pursuant to pre-notice consultation letters or via TR-6 challans do not constitute valid documents for claiming ITC under the GST framework. Practitioners should note that the Authority strictly interprets the list of documents prescribed in Rule 36. This decision reinforces that taxpayers must ensure proper **re-assessment of the Bill of Entry** by Customs authorities to enable electronic transmission to the GST portal if they intend to claim ITC on differential duty.

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 -> 53 trishul die and engineering works.pdf

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