

Opsin Healthcare Private Limited

Authority for Advance Ruling — Keralam

ADVANCE RULING No. KER/34/2025

Dated 10.10.2025

Q Questions Before the Authority

- Availment of input tax credit against the invoices issued by the landlord before the period of getting GST Registration to landlord ie, whether the input tax credit is available or not to the assessee?
- Whether there is further audit query if the ITC is availed by the assessee?

F Facts

The applicant operates hospitals in rented premises where the landlord was unregistered until June 2022. Upon obtaining GST registration, the landlord issued two tax invoices on 30 June 2022 covering the period from April 2021 to June 2022. These invoices were marked as B2C but appeared in the applicant's GSTR-2A as B2B supplies.

H Ruling

ITC on invoices issued before landlord's registration	Ineligible for period prior to June 2022; eligible for June 2022	Subject to time-limit under Section 16(4) of the CGST Act
Possibility of future audit query	Outside the purview of Advance Ruling	Not covered under Section 97(2) of the CGST Act

The Authority ruled that the applicant is eligible for Input Tax Credit only for the rent pertaining to June 2022, provided it was availed within the statutory time limit. ITC for the period prior to June 2022 is inadmissible because the landlord was unregistered and the invoices were issued beyond the prescribed time limit. The question regarding future audit queries was held to be outside the scope of an advance ruling.

R Reasoning

The Authority reasoned that under Section 16(2)(a) of the CGST Act, a recipient is only entitled to ITC if they possess a valid tax invoice issued by a registered supplier. Since the landlord was unregistered during the period prior to June 2022, the invoices issued for that period are not valid for ITC. Furthermore, the invoices were issued beyond the thirty-day period prescribed under Rule 47 of the CGST Rules. The Authority clarified that the reflection of an invoice in GSTR-2A does not override the **statutory bar** on availing ITC when the supplier was unregistered or the invoice was not issued in accordance with the Act.

P Provisions Relied On

Section 16(2)(a) of the CGST Act, 2017

Section 16(4) of the CGST Act, 2017

Section 31 of the CGST Act, 2017

Section 97(2) of the CGST Act, 2017

Rule 36 of the CGST Rules, 2017

Rule 47 of the CGST Rules, 2017

! For the Practitioner

This ruling confirms that **retrospective invoices** issued by a landlord after obtaining GST registration cannot be used to claim ITC for periods when the landlord was unregistered. It serves as a reminder that GSTR-2A auto-population does not validate ITC if substantive conditions of the Act are not met. It does not provide protection against future departmental audits, as the Authority explicitly declined to rule on that matter.

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 -> 5-opsin healthcare private limited.pdf

Prepared 15-10-2026.

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