



Lawgics

By Nidhi, Advocate



Judgment No.: 093
Dt.: 20-03-2024



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Judgment Deals With

Section/Rule	Section 50
Authority	Calcutta High Court
Case Name	M/s. Larsen & Toubro Limited VS State of West Bengal & Ors.
Dated	13 th December, 2022

Brief Facts:

Petitioner challenged the impugned communication dated 02.05.2018, by which the petitioner has been asked to pay interest as per Section 50 of the WBGST Act, 2017 on the ground that the petitioner has wrongly claimed ITC under the WBGST Act, 2017 of an amount of Rs. 18,36,39,830/-.

In the same communication, it has been recorded that petitioner has made payment voluntarily in DRC-3 for the said amount as per provisions of Section 73(5) of the WBGST Act, 2017.

Contention of the Petitioner:

The criteria for levy of interest is that petitioner must have claimed ITC wrongly and must have utilized the same.

Findings & Decision of the Court:

In the present case, admittedly, ITC has not been utilized and it has been reversed and as such petitioner is not liable to pay interest in view of the amended provisions of Section 50(3)

Thus, the petitioner is not liable to pay interest as per impugned communication dated 02.05.2018.

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