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SUPREME COURT

Supreme Court Confirms ITC Can Be Claimed Only After Supplier Deposits GST, Backs Section 16(2)(c)

Sheikh Rayees • July 29, 2026

PUBLISHED REPORT

The Supreme Court has upheld one of the key safeguards built into the Goods and Services Tax regime, ruling that a purchaser cannot claim Input Tax Credit (ITC) unless the supplier has actually deposited the corresponding tax with the government.



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