

GST ITC Case Law Summary

Case: Safari Retreats Pvt Ltd vs Chief Commissioner of CGST

Court: Supreme Court

Issue: Whether Input Tax Credit (ITC) is allowed on construction of immovable property under GST?

Held: The Court held that ITC on construction of immovable property is restricted under GST law as per statutory provisions.

Key Takeaway:

- 1 ITC on construction is generally not allowed.
- 2 Restrictions under GST law must be strictly followed.
- 3 Taxpayers should evaluate ITC eligibility before claiming.

Note: This document is for educational purposes and summarizes a GST case law for quick reference.