

**“Negative  
blocking of  
Electronic Credit  
Ledger not  
allowed”  
Rules Hon’ble  
Delhi High Court**

**GST Case Law Alert**



## **HC quashes order blocking ITC in excess of ITC available in ECL at time of passing order**

Rule 86A(1) of CGST Rules does not contemplate an order, effect of which is to require a taxpayer to replenish his ECL with valid availment of ITC, to extent of ITC used in past, which Commissioner or an officer authorized by him has reasons to believe, was fraudulently availed or was ineligible; hence, order disallowing debit from ECL of petitioners, in excess of ITC available in ECL at time of passing order, was to be set aside.

**BEST CROP SCIENCE PVT. LTD.**

*Versus*

**PRINCIPAL COMMISSIONER, CGST COMMISSIONERATE**

**Citation: (2024) 22 Centax 531 (Del.) [24-09-2024]**

**TaxMarvel**

**support@taxmarvel.com**

**+91-9903129064**

**+91-9503031788**

**TaxMarvel Consulting Services LLP**

**GST Compliance Services | GST Advisory and Consulting | GST Health Check | GST Annual Return | ITC Management | GST Refund Assistance |  
Advance Ruling and Litigation Support | GST E-Way Bill Services | GST Training and SOP Development | Indirect Tax Process Review**