

ITEM NO.17

COURT NO.1

SECTION IX

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

SPECIAL LEAVE PETITION (CIVIL) Diary No. 6334/2025

[Arising out of impugned final judgment and order dated 02-07-2024 in WP No. 783/2022 passed by the High Court of Judicature at Bombay]

THE UNION OF INDIA & ORS.

Petitioner(s)

VERSUS

BRIJ SYSTEMS LTD & ORS.

Respondent(s)

FOR ADMISSION and I.R. AND IA No. 65989/2025 - CONDONATION OF DELAY
IN FILING

Date : 24-03-2025 This matter was called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE SANJAY KUMAR
HON'BLE MR. JUSTICE K.V. VISWANATHAN


For Petitioner(s) Mr. Raghavendra P Shankar, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. Karan Lahiri, Adv.
Mr. Aditya Dixit, Adv.
Mr. Digvijay Dam, Adv.
Ms. Misha Kumar, Adv.

For Respondent(s) Mr. Ayush Agarwala, Adv.
Mr. Kunj Mehra, Adv.
Mr. Prakash Jha, Adv.
M/s. PBA Legal, AOR

UPON hearing the counsel, the Court made the following
O R D E R

Delay condoned.

We do not find any merit in the present special leave

 petition, as we have already dismissed SLP (C) No. 7903/2025,
titled "*Central Board of Indirect Taxes and Customs v. M/s Aberdare
Technologies Private Limited and Ors.*".

However, it appears that on account of mistakes or errors getting noticed on the input tax credit, and the input tax credit being subsequently denied to the purchaser, the Revenue has been taking the stand that rectification is not possible after expiry of the period prescribed under Sections 37(3) and 39(9) of the Central Goods and Services Tax Act, 2017. In order to resolve the issue, we deem it appropriate to issue notice to the Central Board of Indirect Taxes and Customs.

It may be noticed that, in all these cases, it is accepted by the Revenue that there is a clerical/arithmetical mistake which is not being permitted to be corrected. Invariably, such mistakes come to the notice of the seller, who has to fill up the online form(s), etc., after the input tax credit is denied to the purchaser(s).

We appoint Mr. Arvind P. Datar, learned Senior Advocate, as an *Amicus Curiae* to assist this Court in the present case.

Re-list in the week commencing 28.04.2025.

(BABITA PANDEY)
AR-CUM-PS

(R.S. NARAYANAN)
ASSISTANT REGISTRAR



**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO.783 OF 2022

Brij Systems Limited

....Petitioner

V/s.

The Union of India and Ors.

....Respondents

Mr. Deepak Bapat a/w. Ms. Sonali Bapat for petitioner.

Mr. Vijay Kantharia a/w. Mr. Ram Ochani for respondent nos.1, 3 and 5.

Mr. Himanshu Takke, AGP for respondent nos.2 and 4.

**CORAM : K.R. SHRIRAM &
JITENDRA JAIN, JJ.**

DATED : 2nd JULY 2024

P.C. :

1 The short issue in this matter is that petitioner wanted to rectify the returns filed for Financial Year 2017-2018 in Form GSTR-1. The application to rectify has been rejected on the ground that the time to rectify had ended. It is this communication dated 19th February 2021 by which petitioner is aggrieved.

2 Mr. Bapat, at the outset, stated that petitioner will not press for prayer clauses (1),(2) and (3) and if petitioner is permitted to rectify GSTR-1, it would meet the ends of justice. Mr. Bapat further stated that there was a bonafide error in filing of the returns and there was no loss of revenue caused to the exchequer. Mr. Kantharia, though agreed that there will be no loss of revenue, stated that the rectification was being sought almost two years later. Mr. Bapat responded that the GST Act is new and,

therefore, it was a genuine mistake. Mr. Bapat submitted that technicalities on any legitimate rectification ought not to come in the way of assessee to suffer an inadvertent error which would have a cascading effect. Mr. Bapat also relied on various judgments and orders passed by this Court like in *NRB Bearings Ltd. v/s. The Commissioner of State Tax & Ors.*¹, *M/s. Railroad Logistics (India) Pvt. Ltd. v/s. The Union of India and Ors.*² and primarily in *Star Engineers (I) Pvt. Ltd. v/s. Union of India and Ors.*³ to which one of us (Hon'ble Shri Justice Jitendra Jain) was a party.

3 In view of the above, petitioner is allowed to rectify GSTR-1 for Financial Year 2017-2018.

4 Petition disposed.

(JITENDRA JAIN, J.)

(K.R. SHRIRAM, J.)

1 Judgment dated 14.02.2024 in Writ Petition No.10771 of 2023
2 Judgment dated 15.01.2024 in Writ Petition (L) No.2429 of 2021
3 2023 SCC Online Bom. 2682