

TAX INFO

Dated: 10.09.2019

Latest update on GST Law: Information regarding **HC allows Manual Rectification of Form GSTR-1** based on the **Judgement issued by Delhi High Court.**

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HC allows Manual Rectification of Form GSTR-1

Name of Petitioner	Vadehra Builders Pvt. Ltd.
Name of Respondent	Union of India and Others
Court	Delhi High Court
Date of Judgement	14/11/2019
Order No.	W.P.(C) 9963/2019

The learned counsel for the petitioner submitted that the time limitation for filing the annual return is expiring on 30.11.2019 for the Financial Year 2017-18 as per the date extended by the respondents themselves. He submits that the petitioner should, at least, be permitted to file a manually amended return in GSTR – 1 Form for the month of November, 2017. The petitioner had sold paintings to the recipients and the total input tax credit against the above supplies worked out to Rs.19,07,437/-. However, on account of an inadvertent mistake, the particulars of the GSTIN were wrongly filled up. The aforesaid mistake could not be discovered due to the omission of the respondent in activating the GSTR 2 Form, the genuine recipients who have actually paid the tax could be deprived of the tax credit for the same.

Considering the fact that the respondents have not filed a reply despite grant of opportunity as early as on 16.09.2019, and the period for filing the annual return for the period in question would expire on 30.11.2019, High Court granted interim relief as sought by the petitioner verbally. Therefore, subject to final outcome of the writ petition, HC permitted the petitioner to rectify the return in GSTR-1 Form for the period November, 2017 in respect of the six recipients as described, by correcting their GSTIN Nos. The rectified Form shall be submitted by the petitioner within a week manually.

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