

HC: Mismatch in GSTR-3B and GSTR-2A – Matter Remanded for Reconsideration

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REFER THE DECISION OF THE HON'BLE KERLA HIGH COURT IN THE CASE OF

ITI Ltd. vs Joint Commissioner Central Tax & Central Excise, Kozhikode - Kerala High Court (2025) 29 CENTAX 341

FACTS:

The petitioner, ITI Ltd., received an order from the Joint Commissioner of Central Tax & Central Excise, Kozhikode raising a demand for alleged mismatch between the ITC claimed in GSTR-3B and the invoices reflected in GSTR-2A.

The petitioner contended that the input tax credit (ITC) reported in GSTR-3B was fully supported by tax invoices and included credits appearing in GSTR-2A.

The petitioner submitted a reply along with supporting documents, but the authorities did not properly consider these materials while passing the impugned order.

Hon'ble High Court Judgement:

The Kerala High Court observed that the principle of natural justice had not been followed, as the petitioner's reply and documents were not duly examined.

The court set aside the impugned order and directed the adjudicating authority to re-examine the case, considering the petitioner's submissions and documents.

The matter was remanded for fresh adjudication with a direction to grant the petitioner an opportunity of hearing.