

**HC: Extended due date compliance saves assessee from earlier adverse action.**

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**REFER THE DECISION OF THE HON'BLE MADHYA PRADESH HIGH COURT IN THE CASE OF**

**Rajmal Indermal vs. Union of India Citation: (2025) 33 Centax 50 (M.P.)**

**FACTS:**

The assessee had not filed GSTR-3B returns for the financial years **2017-18 to 2020-21** within the original due dates.

The Government issued **Notification No. 17/2024–Central Tax, dated 27-09-2024**, granting an **extended time limit** for filing such returns with concessional late fees.

The assessee filed the pending GSTR-3B returns **within this extended period**.

However, proceedings were already initiated against the assessee for non-filing/delayed filing of returns.

The assessee contended that, since the returns were now filed within the extended time allowed by the notification, the earlier adverse proceedings should be reconsidered.

**Hon'ble High Court Judgement:**

The High Court noted that the assessee had availed the benefit of the extended timeline under the notification.

Directed that the matter be remanded to the proper officer to decide afresh in light of the returns having been filed within the extended due date.

**Observed that the benefit of a beneficial notification should not be denied if conditions are satisfied.**