

HC: Portal Software Limitations Should Not Prevent Correction of Clerical Errors in Returns

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

Principal Chief Commissioner of GST and Central Excise V/s Deepa Traders, decided on 1-4-2025

Key Issues:

Can Taxpayers Be Allowed to Rectify Clerical Errors in Returns?

The Hon'ble High Court Judgement:

Limitation in Portal Software Not a Ground to Deny Rectification of Clerical Errors in Returns.

Sections 37, read with section 39, of Central Goods and Services Tax Act, 2017