

**HC: Allows manual correction of GST returns by the taxpayer and dismisses the revenue's denial, observing that no loss of revenue has occurred**

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

**Aberdare Technologies Pvt. Ltd. V/s Central Board of Indirect Taxes and Customs W.P. No. 7912 of 2024, decided on 29-7-2024**

**Key Issues:**

**Is an assessee entitled to manually correct GST returns in case of an error?**

**The Hon'ble High Court Judgement:**

**In cases where the assessee files GST returns timely but with errors, amendment of the returns should be allowed, subject to the condition that such errors do not cause any loss to the revenue.**

**Section 39 of Central Goods and Services Tax Act, 2017.**