

## **SC: Rectification of GST Errors Beyond Deadline Permissible if No Revenue Loss**

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**REFER THE DECISION OF THE HON'BLE SUPREME COURT IN THE CASE OF**

**Central Board Of Indirect Taxes And Customs Vs. Aberdare Technologies Pvt. Ltd.  
Dated 21<sup>st</sup> March, 2025.**

### **FACTS:**

The taxpayer had timely filed its GST returns for the periods July 2021, November 2021 and January 2022. However, certain errors in the returns were noticed in December 2023 and request was made to GST Authorities for rectifying such errors. However, petitioner rejected the request made by respondent stating that deadline of 30th November to allow rectification had already lapsed. Respondent filed a Writ Petition before Hon'ble High Court where rectification of returns was allowed. Being aggrieved, petitioner i.e. the revenue preferred this Special Leave Petition

### **Hon'ble Supreme Court Judgement:**

Without interfering with the decision of Bombay High Court held that the respondent has right to correct clerical or arithmetical error when there was no loss to revenue and without proper justification. Software limitations cannot justify denial of corrections as the same can be configured for ease of compliance. **Accordingly, Special Leave Petition was disposed of in favour of respondent.**