

GIB/DL/Union of India/05.05.2020/SC-20**Supreme Court Category :** Rectification in GSTR-3B**State :** Delhi**Order No.:** GIB/DL/Union of India/05.05.2020/SC-20**Name of Entry :**

Union of India vs. Bharti Airtel Limited

Date : 05-05-2020**Breif Issue :****Fact & Issues Involved:**

The petitioner for the period July 2017 to September 2017 claimed ITC in its Form GSTR 3B on estimated basis since details of actual ITC was not available to it. The exact ITC available for the relevant period was discovered only later in the month of October 2018, when the Government operationalized Form GSTR-2A for the past periods. The assessee challenged that these errors could have been avoided if the return filing process envisaged by GST Law would have operationalized on time. He further contended that the return filing system available in the law is drafted considering self-policing system, to avoid such errors. However, till date GSTR-2 and GSTR-3 could not be operationalized due to failed IT structure of GSTN. They emphasized the fact that the error in claiming in ITC was only due to the reason that the law has been partially implemented by the Government and the assessee could not get the clear picture of their claim of ITC on timely basis due to which they have to rely on the estimated figures till actual data was not available

Decision of Advance Ruling Authority :**Decision:**

The revenue filed Special Leave Petition against the order of High Court of Delhi and the Apex Court admitted the same. It stayed the order of Delhi High Court which allowed rectification in GSTR-3B to Bharti Airtel.