

GIB/TN/PENTACLE PLANT MACHINERIES/23.02.2021/HC-167

High Court Category : ERROR RECTIFICATION

State : Tamil Nadu

Order No.: GIB/TN/PENTACLE PLANT MACHINERIES/23.02.2021/HC-167

Name of Entry :
PENTACLE PLANT MACHINERIES PVT. LTD.

Date : 23-02-2021

Breif Issue :

FACTS AND ISSUE OF THE CASE:

Assesse while filling its GSTR-1 return, mentioned the GST number of the purchaser in Uttar Pradesh instead of the GST number of the purchaser in Andhra Pradesh and realized its mistake only when the recipient notified it of the rejection of the credit, seeking amendment of the return, and threatening legal action.

Since the requisite statutory Forms (GSTR-2 & GSTR-1A) are not yet notified to mitigate such manual errors. If these forms are in system, such error would have been captured in the GSTR-2 return, wherein the details of transactions contained in the GSTR-1A return would be auto-populated and any mismatch might be noted or the mismatch might have been noticed at the end of the purchaser/recipient.

Decision of Advance Ruling Authority :

DECISION:

Considering the above situation, Madras HC, directs Department to enable amendment to GSTR-1 with all consequences thereto, within a period of eight weeks.

The petitioner should not be mulcted with any liability on account of the bonafide, human error and the petitioner must be permitted to correct the same since the requisite statutory Forms (GSTR-2 & GSTR-1A) are yet to be notified.

Petition allowed.