

GIB/UP/NEETA SALES/21.05.2021/HC-237

High Court Category : CORRECTION OF MISTAKE IN THE RETURN

State : Uttar Pradesh

Order No.: GIB/UP/NEETA SALES/21.05.2021/HC-237

Name of Entry :
NEETA SALES CORP

Date : 21-05-2021

Breif Issue :

FACTS AND ISSUE OF THE CASE:

In this case the contention of the learned counsel for the petitioner is that certain mistakes have crept in at the time of filing the GSTR-1 in Form B2B, due to which the invoice had been reflected in column B2Chf though the petitioner had paid all taxes as and when they were due.

Submission, thus, is that the correction in the form uploaded by the petitioner while filing return in GSTR-1 can be corrected at the ends of the respondents. A representation in this regard had been made on 16.9.2020 but no action has been taken as yet. Sri Dhananjay Awasthi learned counsel for the respondent nos.2 and 3, on the other hand, submits that the representation moved by the petitioner is addressed to the Nodal Officer, State GST authorities who is not competent to make any correction. As far as the State authorities are concerned, they can only forward the return filed by the petitioner to the Central Authority.

He further submits that the grievances of the petitioner, if any, can be met by the Commissioner, CGST & Central Excise Jhansi Division, Jhansi who has not been approached so far. Learned counsel for the petitioner, at this stage, states that the petitioner may file a fresh representation before the Commissioner, CGST and Central Excise Jhansi Division Jhansi with the appropriate prayer.

Decision of Advance Ruling Authority :

DECISION:

Without entering into the merits of the claim of the petitioner, the present petition is being disposed of with a direction that the petitioner may file a fresh representation raising all his grievances before the competent authority which according to Sri Dhananjay Awasthi learned Advocate is Commissioner, CGST & Central Excise Jhansi Division, Jhansi.