



# Lawgics

By Nidhi, Advocate



Judgment No.: 054  
Dt.: 22-01-2024



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## Judgment Deals With

Section/Rule	Section 73
Authority	Kerala High Court
Case Name	Divya S.R. VS Union Of India
Dated	03 <sup>rd</sup> January, 2024

### Brief Facts:

During the financial year 2017-18, the petitioner had received IGST tax credit through inter-state inward supply of goods. The total amount of IGST Credit as reflected in GSTR 2A was Rs.1,14,957/-. The petitioner while preferring monthly return in GSTR 3B for July, 2017, by mistake claimed the entire input tax credit of Rs.1,14,957/- under the heads of CGST and SGST, instead of claiming it under the head IGST. This mistake had resulted in passing the assessment order.

### Contention of the Petitioner:

The petitioner has filed rectification application in GST RFD-01 on 21.12.2023 as provided under Rule 89(1)(A) of the GST Rules, 2017. However, no decision has been taken on the said rectification application till date.

### Findings & Decision of the Court:

The petitioner could be afforded an opportunity of hearing before final order is passed on rectification application. Until final order is passed on application as above, no coercive measures shall be taken against the petitioner for realisation of the tax amount assessed in impugned assessment order.

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