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By Nidhi, Advocate



Judgment No.: 092
Dt.: 19-03-2024



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Judgment Deals With

Section/Rule	Section 61
Authority	Orissa High Court
Case Name	M/s. Sidhi Durga Agro & Automobiles VS The Goods & Services Tax Council
Dated	04 th March, 2024

Brief Facts:

Due to inadvertent error in Form GSTR-3B, it resulted discrepancy in GSTR 3B return and the petitioner was issued with notice in GST ASMT-10 on 08.12.2023. On the said date the petitioner came to know about the error and filed its reply in Form GST ASMT-11 by contending therein that the input under IGST has been wrongly claimed under CGST and SGST which is required to be deducted from CGST and SGST and added into IGST.

The petitioner wants to make necessary correction and the reply in form GST ASMT-11 is still pending before the Department and no decision has been taken thereon.

The petitioner has filed this writ petition seeking direction to allow him to make necessary correction in the Form GSTR-3B for the period 2018-19 by online or off-line, by opening the GST Portal for limited period or to allow the petitioner to make such correction through manual mode.

Findings & Decision of the Court:

The Court directed the Department to take a decision on the reply submitted by the petitioner in form GST ASMT-11 by affording opportunity of hearing to the petitioner.

In the event the authorities are satisfied with the contention raised by the petitioner, then the petitioner may be permitted to make necessary correction in accordance with law.

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