



# Lawgics

By Nidhi, Advocate



**Judgment No.: 153**  
**Dt.: 10-07-2024**



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## Judgment Deals With

<b>HC allowed filing of Revised GSTR-3B Return to correct error when such error led to scrutiny proceedings u/s 61, culminating into order</b>	
<b>Section/Rule</b>	Section 61
<b>Authority</b>	Madras High Court
<b>Case Name</b>	M/s. Bright Hardware VS The Deputy State Tax Officer
<b>Dated</b>	27 <sup>th</sup> June, 2024
<b>Citation</b>	Writ Petition No.15948 of 2024

### Brief Facts of the Case:

A notice in Form ASMT-10 dated 07.08.2023, intimation dated 11.09.2023, show cause notice dated 06.10.2023 was issued by the Department. Thereafter, an order in original dated 18.01.2024 was passed. The petitioner did not have a reasonable opportunity to contest the tax demand on merits, as he had engaged a part time accountant to handle GST compliances and was therefore unaware of proceedings culminating in the impugned order.

### Contention of the Petitioner:

An inadvertent error was committed while filing GSTR-3B return for September 2018 in as much as an entry was made in column 4(A)(3) relating to inward supply liable to reverse charge instead of reporting in column 4(A)(5) relating to all other ITC. The entire tax proposal arose as a consequence of this inadvertent error.

### Findings & Decision of the Court:

On perusal of the impugned order, it is evident that tax liability was imposed with regard to reverse charge liability. The petitioner has asserted that tax liability arose on account of an inadvertent error while filing the GSTR-3B return for the month of September 2018.

Thus, the impugned order dated 18.01.2024 was set aside and the petitioner was also permitted to file a rectified return in accordance with law.

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