



Serial No. 02
Regular List

HIGH COURT OF MEGHALAYA
AT SHILLONG

WP(C) No. 242 of 2024

Date of Decision: 05.12.2024

M/s ITI Ltd

.... **Petitioner(s)**

Versus

1. The Union of India represented by
The Secretary to the Government of India,
Ministry of Finance, Department of Revenue,
New Block, New Delhi-110001.
2. The Union of India represented by
The Under Secretary to the Government of India (Revenue),
Ministry of Finance, Department of Revenue,
New Block, New Delhi-110001
3. GST Council represented by the Chairperson,
Ministry of Finance, North Block, New Delhi-110001
4. Central Board of Indirect Taxes & Customs,
Represented by the Chairperson,
North Block, Central Secretariat, New Delhi-110001
5. GST Network represented by the Chairperson,
Ministry of Finance, North Block, New Delhi-110001
6. Commissioner/Joint Secretary in the Board
Central Board of Indirect Taxes & Customs,
North Block, Central Secretariat, New Delhi-110001
7. Additional Commissioner, Office of Additional Commissioner,
Central Goods & Service Tax, Shillong Commissionerate,
Crescent Building, Mahatma Gandhi Road,
Shillong-703001

...**Respondent(s)**



Coram:

Hon'ble Mr. Justice H. S. Thangkhiew, Judge
Hon'ble Mr. Justice B. Bhattacharjee, Judge

Appearance:

For the Petitioner(s) : Mr. K. Jain, Adv. with
Ms. A. Surana, Adv.

For the Respondent(s) : Dr. N. Mozika, DSGI with
Ms. R. Fancon, Adv.

i)	Whether approved for reporting in Law journals etc.:	Yes/No
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ii)	Whether approved for publication in press:	Yes/No
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Per. H.S. Thangkhiew, Judge:

JUDGMENT AND ORDER (ORAL)

1. This matter concerning the demand for excess availed Inputs Tax Credit for the month of March, 2019 in terms of Section 73 of the Central Goods and Services Tax Act, 2017 (CGST Act) and Meghalaya Goods and Services Tax Act, 2017 (MGST), is before us today for hearing.

2. However, at the outset, Dr. N. Mozika, learned DSGI assisted by Ms. R. Fancon, learned counsel for the respondents has produced a Notification dated 08.10.2024, which he submits will serve to close the matter in view of the amendment of Section 16 (5) & (6) of



the Act, wherein a special rectification procedure has been provided, which can be taken recourse to by the petitioner.

3. This Court has perused the same and for the sake of convenience Para-1 of the said Notification is reproduced hereinbelow:-

“NOTIFICATION
New Delhi, the 8th October, 2024
No. 22/2024-CENTRAL TAX

S.O. 4373(E).- In exercise of the powers conferred under section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby notifies the following special procedure for rectification of order, to be followed by the class of registered persons (hereinafter referred to as the said person), against whom any order under section 73 or section 74 or section 107 or section 108 of the said Act has been issued confirming demand for wrong availment of input tax credit, on account of contravention of provisions of sub-section (4) of section 16 of the said Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of section 16 of the said Act, and where appeal against the said order has not been filed.”

4. In view of this development, which is also concurred to by the learned counsel for the petitioner, it is provided that the petitioner shall avail of the special procedure for rectification of order to be filed before the competent authority, within a period of 2(two) weeks. Thereafter, it is expected that the matter shall be processed and disposed of expeditiously by the respondents.



5. Further, it is provided till the said application is disposed of, no coercive action shall be taken by the respondents against the petitioner.

6. It is also prayed that the application for rectification be accepted manually by the authorities, as there might be issues with the Portal.

7. Prayer is allowed.

8. With the above noted directions, this matter stands closed and is accordingly disposed of.

(B. Bhattacharjee)
Judge

(H.S. Thangkhiew)
Judge

Meghalaya
05.12.2024
"V. Lyndem PS"