

**HIGH COURT OF JAMMU & KASHMIR AND LADAKH
AT JAMMU**

WP(C) No.654/2025
CM No.1552/2025

M/S Punchok Wangtak
Government Contractor
Mr. Punchok Wangtak, Age 65 years
S/O Tsering Stanzin Shop No.3,
Zeldap Complex Leh,
Union Territory of Ladakh Pin Code-194101

....Petitioner(s)/Appellant(s)

Through :- Mr. Akhil Ahmed Bardi, Advocate
(Through Virtual Mode).

Versus

1. Commissioner of State Taxes
Department, UT Ladakh.
2. Assistant commissioner of State Tax
Department UT Ladakh.
3. Project Manager Ladakh WAPCOS
Ltd. Govt. of India undertaking
Ministry of Jal Shakti.

....Respondent(s)

Through :-

**CORAM: HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE MA CHOWDHARY, JUDGE**

ORDER
19.03.2025

1. By way of instant petition, the petitioner-firm has sought the following main reliefs:

- i) A direction to the respondent Nos. 1&2 to the effect that inadvertent error in furnishing details in GST return needs to be recognized and permitted to be corrected by the department as it will turn no loss of government revenue and to allow rectification/correction of the GSTR-1 form either manually or through online portal.

- ii) Further direction to respondent Nos. 1&2 with regard to making online system more access friendly by showing outward supply in B2C column instead of B2B for allowing the correction of inadvertent mistakes.

2. The brief facts of the case are that petitioner's firm is a general works contractor, engaged in various government infrastructure projects including Community Halls and had received a contract from WAPCOS Limited. While submitting GST return for the year 2024 through online portal, certain inadvertent mistakes crept in showing the outward supply B2C (Business to Consumer) column instead of B2B (Business to Business) and as such, the respondent No.3 was unable to find the same in GSTR-2A. The respondent No.3 i.e., Project Manager Ladakh WAPCOS Ltd., advised the petitioner to correct the said GSTR-I return, however, the petitioner could not get online access to rectify the said mistake. Thereafter, the petitioner submitted a representation before Assistant Commissioner, State Tax Department, Union Territory of Ladakh-respondent No.1, with a request to allow rectification of return in GSTR-1 for the above period, however, his request was not accepted by the respondents. According to petitioner, two representations were submitted before respondent No.2 on 01.03.2025 and 08.03.2025, however, the same have not been considered and decided as yet, which forced the petitioner to knock portals of this Court by way of filing present petition, for indulgence on the strength of grounds taken in it.

3. Heard learned counsel for the petitioner.

4. Learned counsel for the petitioner has relied upon various judicial pronouncements rendered by different High Courts wherein it is held that such

type of rectification can be done by the authority concerned and as such, the petitioner has sought the relief from this Court on the ground of parity also.

5. At this stage, learned counsel for the petitioner submits that the petitioner would feel satisfied, in case this petition is, disposed of, with a direction to respondent No.2 to consider and decide the representation contended to have been filed by the petitioner, within certain time frame, having regard to judgments passed by different High Courts, which are annexed with this petition. His statement is taken on record.

6. In view of the statement made by learned counsel for the petitioner, this petition is, disposed of, with a direction to respondent No.2 i.e., Assistant Commissioner, State Tax Department, Union Territory of Ladakh, to consider and decide the representation(s), contended to have been submitted by the petitioner, under rules, at the earliest, having regard to judgments relied upon by the petitioner. The petitioner is directed to supply a copy of complete set of this petition along with a copy of this order to respondent No.2, so as to facilitate early decision in the matter.

7. Disposed of as above along with connected CM.

Jammu:
19.03.2025
Surinder

(MA Chowdhary)
Judge

(Tashi Rabstan)
Chief Justice

Whether the order is speaking?
Whether the order is reportable?

Yes/No
Yes/No