IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO.1113 OF 2024
(Rishi Fibre Pvt.Ltd., through its Director Vs. The State of Maharashtra and others)

Mr.S.S.Thombre, Advocate for the Petitioner.
Mr.V.M.Kagne, AGP for Respondent Nos. 1 and 3.
Mr.Amol Joshi, Advocate for Respondent Nos. 4 and 5.
Mr.Manoj Kadtu, Advocate for Respondent No.2.

(CORAM : RAVINDRA V. GHUGE AND
R.M. JOSHI, JJ.)

DATE : APRIL 18, 2024

PER COURT :

1. Leave to correct prayer clause B to indicate the GST Department as Respondent No.3. Correction be carried out.

2. Having heard the learned Advocates for the respective sides and having noticed that the Petitioner has put forth it's prayers as against Respondent No.2, the learned Advocate representing Respondent No.2 submits on instructions as well as the affidavit in reply dated 08.04.2024, that Respondent No.2 has already communicated to the Petitioner vide communication dated 17.10.2022, that "W*e have duly paid the GST alongwith GSTR-3B returns. However,*

there is a mismatch in our GSTR-1 due to which the same must not be reflecting to you in your 2A. Kindly note that we have paid GST according to our invoices raised to you and the error is in the GSTR-1 reporting part which shall be rectified from our end at the earliest."

3. He then draws our attention to the statements set out in paragraph Nos. 6 and 17, which read as under :-

"6. I say and submit that, the contents of para NO.6 are admitted fact, that the present petitioner had submitted the representation dated 22.02.2022 to Respondent No.2 and thereby requested to take necessary steps to rectify the errors/mistakes that occurred while submitting GSTR 1 forms within the stipulated period and revise GSTR 1 returns filed by the Respondent No.2 by furnishing correct invoice details as per own final tax invoices of Respondent No.2 and informed to the GST Department.

However, after receiving the representation made by the petitioner dated 22.02.2022 to Respondent No.2, replied by letter dated 17.10.2022 and admits that the petitioner had paid the GST alongwith GSTR-3B returns and accepted the mismatch in GSTR-1 on the part of Respondent No.2. Thereafter the Respondent No.2 has shown his willingness to rectify the errors in GSTR1.

17. I say and submit that, the contents of Para No.15 regarding the notice issued by Respondent No.3 to the Petitioner thereby seeking clarification for the mismatched in GSTR 3B and GSTR 2A returns are *the matter of facts. The Respondent No.2 is ready and willing to take corrective steps to rectify the record if any."*

4. The learned Advocate for Respondent No.2 prays for time of 45 days to correct the mistakes in the GSTR-1 forms since such correction has to be carried out throughout the State level. We grant him time of 45 days. Needless to state, after such rectification, Respondent No.2 shall forward all the documents to the State GST Department/ Respondent No.3. Consequently, Respondent No.3 / State GST Department shall make it's portal available to Respondent No.2 for carrying out and uploading the said corrections.

5. In view of the above, **this Writ Petition is disposed off** by recording the above statements.

(R.M.JOSHI, J.) **(RAVINDRA V. GHUGE, J.)**