



IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.7912 OF 2024

Aberdare Technologies Pvt. Ltd & Anr.

..Petitioners

Vs.

Central Board of Indirect Taxes  
and Customs & Ors.

..Respondents

Mr. Rahul Sarda i/by Mr. Akshay Pawar for Petitioners.

Mr. Siddharth Chandrashekhar for Respondent No.1.

Ms. S. D. Vyas, Addl. G. P. a/w Mr. M. M. Pable, AGP for Respondent  
Nos.2 and 3.

CORAM : K. R. SHRIRAM &  
JITENDRA JAIN, JJ.

DATED : 1<sup>st</sup> JULY 2024

PC.:

1. Mr. Chandrashekhar states that he shall appear for Respondent No.1. Ms. Vyas at the request of this Court agrees to appear for Respondent Nos.2 and 3. As regards Respondent No.4, Mr. Sarda, on instructions, states have been served some time in May 2024.

2. Petitioner has filed GST returns within time but after some time in December 2023, realised that there were certain errors with no loss of Revenue to the State. The time prescribed under Section 39(9) of CGST Act states the rectification of such omission or incorrect particulars have to be made on or before 30<sup>th</sup> day of November,

following the end of the financial year to which such details pertained. Mr. Sarda states that because they had missed the deadline, Petitioner made a request in writing to the concerned authorities to permit rectification which has not been granted.

3. Ms. Vyas in fairness informed the Court that there is a judgment of this Court in Writ Petition No.15368 of 2023 pronounced on 14<sup>th</sup> December 2023, *Star Engineers (I) Pvt. Ltd. vs. Union of India & Ors.*<sup>1</sup>, where the Court has held that if there is no loss of Revenue, amendment / rectification of the Form GSTR-1 should be permitted even if it is made after 30<sup>th</sup> November. Ms. Vyas requests the matter be stood over by atleast three weeks to enable her to take instructions and file a response affidavit, if advised.

4. Respondents shall file an affidavit-in-reply and serve a copy thereof upon Petitioner's Advocate by 19<sup>th</sup> July 2024.

5. Stand over to 22<sup>nd</sup> July 2024.

[JITENDRA JAIN, J.]

[K. R. SHRIRAM, J.]

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