IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.09.2024

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.25907 of 2021

G.Kannan ... Petitioner

Vs.

1.The Superintendent of GST & Central Excise,
Ariyalur-I Range
(Falling under Tiruchirappalli-II Division),
Office of the Superintendent of GST & Central Excise,
No.5, Opillatha Amman Koil Street,
Ariyalur – 621 704.

2.The Commissioner of GST & Central Excise,
Tiruchirappalli Commissionerate,
No.1, Williams Road, Cantonment,
Trichy – 620 001. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the respondents to open the online portal in order to enable the petitioner to rectify the clerical mistake committed by them in wrongly filing the detail under Column B2C without mentioning GST number of the recipient instead of Column B2B in the GSTR-1 for period October 2017 and September 2018 electronically.

For Petitioner : Mrs.P.Jayalakshmi

For Respondents : Mr.Umesh Rao.K
Senior Standing Counsel

ORDER

This writ petition has been filed for a Mandamus, to direct the respondents to open the online portal in order to enable the petitioner to rectify the clerical mistake committed by them in wrongly filing the detail under Column B2C without mentioning GST number of the recipient instead of Column B2B in the GSTR-1 for period October 2017 and September 2018 electronically.

2. Learned counsel for the petitioner submits that the issue is now covered by a Circular issued by the Central Board of Indirect Taxes and Customs bearing Circular No.183/15/2022-GST (F.No.CBIC-20001/2/2022-GST) dated 27.12.2022. A reference is made to Paragraph 3(c) from the said Circular. It reads as follows:-

> “3. In order to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under Section 168(1) of the CGST Act, hereby clarifies as follows:-

Sl. No.	Scenario	Clarification
a.	---	---
b.	---	---
c.	Where supplies were made to a registered person and	In such cases, the difference in ITC claimed by the registered

Sl. No.	Scenario	Clarification
	invoice is issued as per Rule 46 of CGST Rules containing GSTIN of the recipient, but supplier has wrongly reported the said supply as B2C supply, instead of B2B supply, in his FORM GSTR-1, due to which the said supply does not get reflected in FORM GSTR-2A of the said registered person.	person in his return in FORM GSTR-3B and that available in FORM GSTR-2A may be handled by following the procedure provided in para 4 below.
d.	---	---

3. In the light of the above Circular, the learned counsel for the petitioner submits that the representation dated 20.09.2021 of the petitioner deserves to be considered and disposed by the respondents.

4. On the other hand, the learned Senior Standing Counsel for the respondents would draw attention to the same Circular.

5. It is submitted that the petitioner has to follow the procedure as is contemplated in Circular No.183/15/2022-GST (F.No.CBIC-20001/2/2022-GST) dated 27.12.2022. However that procedure had not been followed.

6. Be that as it may, the grievance of the petitioner is justified. The petitioner is therefore directed to resubmit the representation strictly in accordance with the aforesaid Circular.

7. The respondents are directed to consider the revised representation and pass appropriate orders on merits as expeditiously as possible preferably within a period of three months from the date of filing of the revised representation strictly in accordance with Circular No.183/15/2022-GST (F.No.CBIC-20001/2/2022-GST) dated 27.12.2022.

8. This Writ Petition stands disposed of with the above observations. No costs.

23.09.2024

Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No

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To

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C.SARAVANAN, J.

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