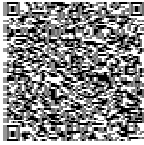


156 + 280 IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

2024:PHHC:164428-DB



CM-19961-CWP-2024
IN CWP-14569-2024 (O&M)
Date of Decision: 10.12.2024

M/s Doublelife Rubber Ind. ...Petitioner

Vs.

Union of India and others ...Respondents

**CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE SANJAY VASHISTH**

Present: Mr. Chetan Jain, Advocate for the petitioner.
(through video conferencing).

Ms. Ridhi Bansal, Jr. Standing Counsel and
Ms. Sidhi Bansal, Advocate
for respondent Nos.1 and 2.

SANJEEV PRAKASH SHARMA, J.(Oral)

CM-19961-CWP-2024

Application for placing on record written statement on behalf of
respondents No.1 and 2 is allowed. Written statement is taken on record.
Registry is directed to place the same at appropriate place.

CWP-14569-2024 (O&M)

1. Along with reply circular issued by the Ministry of Finance,
dated 15.10.2024, has been placed on record, clarifying the issue regarding
implementation of the provisions of sub-Sections (5) and (6) of Section 16 of
the Central Goods and Services Tax Act, 2017 (for short 'CGST Act'), which
has been inserted vide the Finance Act, 2024 with retrospective effect from
01.07.2017. As per the aforesaid circular, time limit to avail input tax credit

under the provisions of sub-Section (4) of Section 16 of the CGST Act, has

been extended retrospectively. Resultantly, it has been clarified that in cases where action has been taken under Sections 73 or 74 of the CGST Act or orders have been passed in appeal under Section 107 or Section 108 of the CGST Act, holding wrong availment of the input tax credit, the concerned tax payer has been allowed to move application for rectification of such order.

2. As per the special procedure laid down under Section 148 of the Act as notified vide notification No.22/24 dated 08.10.2024, the taxpayers would be allowed to move application for rectification within six months from the date of issuance of notification i.e. 15.10.2024, thus, upto 15.04.2025 rectification application can be moved. It would be apposite to quote para 3.5 of notification dated 15.10.2024, which reads as under:-

Where order under section 73 or section 74 of the CGST Act has been issued but no appeal against the said order has been filed with the Appellate Authority, or where the order under section 107 or section 108 of the CGST Act has been issued by the Appellate Authority or the Revisional Authority but no appeal against the said order has been filed with the Appellate Tribunal:

In such cases, where any order under section 73 or section 74 or section 107 or section 108 of the CGST 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 CGST 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 CGST Act, and where appeal against the said order has not been filed, the concerned taxpayer may apply for rectification of such order under the special procedure under section 148 of the CGST Act notified vide

Notification No. 22/2024 – Central tax dated 08.10.2024, within a period of six months from the date of issuance of the said notification.

3. Keeping in view the above, we dispose of this writ petition and allow the petitioner to move an application accordingly. It is expected that if any such application for rectification is moved, the same shall be decided keeping in view the provisions of sub-Sections (5) and (6) of Section 16 of the CGST Act, 2017. The writ petition is accordingly disposed of.
4. All pending misc. application(s) also stand dismissed.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

10.12.2024
rajesh

1. Whether speaking/reasoned? : Yes/No
2. Whether reportable? : Yes/No