19.06.2025
sayandeep
Sl. No. 06
Ct. No. 05

WPA 10300 of 2025

Vishal Sharma
Vs.
Assistant Commissioner of Revenue, State Tax, Tamluk Charge & ors.

Mr. Arya Das
Mr. Amit Kumar Shaw
....for the petitioner
Mr. Anirban Ray, Ld. GP
Mr. T. M. Siddiqui, Sr. Advocate
Mr. Nilotpal Chatterjee
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal
..... for the State

1. Although the writ petition has been filed challenging the order of rejection of the rectification application dated 24th March, 2025, however, the learned advocate for the petitioner would submit that on the face of the records, there appears to be a mistake committed by the petitioner which led the authorities to make a computation error.
2. Learned advocate appearing in support of the writ petition by drawing attention of this Court to the return filed in GSTR 3B for the financial year 2019-2020 and the annual return filed in GSTR 9 would submit that while filing the annual return electronically in form GSTR 9 for the financial year 2019-2020, an error had crept in whereby the final figure was enhanced by an additional numerical digit. Although, immediately upon such error being detected, the petitioner had filed a re-conciliation statement in form GSTR 9C, however, such form appears to have been overlooked by the proper officer while passing the order under Section 73 of the WBGST/CGST Act, 2017 (hereinafter referred to as the "said Act").

3. Although, the rectification application was filed, such application appears to have been mechanically rejected by the order dated 24th March, 2025.
4. Having heard the learned advocates appearing for the respective parties and taking into consideration the peculiar circumstances under which both the orders under Section 73 of the said Act dated 22nd August, 2024 and the order rejecting the rectification application dated 24th March, 2025 have been passed and the case made out by the petitioner, I am of the view that the proper officer ought to have taken into consideration the re-conciliation statement filed by the petitioner in form GSTR 9C for the financial year 2019-2020 and in view thereof, while setting aside the order passed by the proper officer dated 22nd August, 2024 passed under Section 73 of the said Act and the order of rejection of the rectification application dated 24th March, 2025, I remand the matter back to the proper officer for re-adjudication of the show-cause issued under Section 73 of the said Act dated 24th May, 2024. The proper officer shall decide the cause on the basis of the observations made herein, in accordance with law.
5. With the above observations and directions, the writ petition is disposed of.

(Raja Basu Chowdhury, J.)