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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ **W.P.(C) 4624/2025**

ISSAR INDUSTRIES .....Petitioner

Through: Ms. Rashi Jain & Mr. Mihir Garg, Advs. (9899143739)

versus

SUPERINTENDENT, CGST, DWARKA DIVISION .....Respondent

Through: Mr. R. Ramachandran, Sr. Standing Counsel with Mr. Prateek Dhir, Adv. (M:9868211477)

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% 27.05.2025

1. This hearing has been done through hybrid mode.

2. The Petitioner has approached this Court under Articles 226 and 227 of the Constitution of India, seeking appropriate directions directions to the Respondent - Superintendent, CGST, Dwarka Division, to permit rectification of Form GSTR-1 *qua* details of the recipient of goods for the tax period September, 2022 (Financial Year 2022-23).

3. Ld. Counsel for the Petitioner submits that because of the error by the Petitioner in the details of the recipient of goods *i.e.,* M/s Mia Construction Pvt. Ltd., the said recipient could not claim the Input Tax Credit benefit. She also relies upon a decision dated 21st March, 2025, rendered by the Supreme Court in ***SLP(C) 7903/2025*** titled ***Central Board of Indirect Taxes & Customs v. M/s Aberdare Technologies Pvt. Ltd.***, which reads as under:-

" Delay condoned.

We are not inclined to interfere with the impugned judgment which is, in fact, just and fair, as there is no loss of revenue. Hence, the present special leave petition is dismissed.

The petitioner, Central Board of Indirect Taxes and Customs, must re-examine the provisions/timelines fixed for correcting the bonafide errors. **Time lines should be realist as lapse/defect invariably is realized when input tax credit is denied to the purchaser when benefit of tax paid is denied. Purchaser is not at fault, having paid the tax amount. He suffers because he is denied benefit of tax paid by him. Consequently, he has to make double payment. Human errors and mistakes are normal, and errors are also made by the Revenue. Right to correct mistakes in the nature of clerical or arithmetical error is a right that flows from right to do business and should not be denied unless there is a good justification and reason to deny benefit of correction. Software limitation itself cannot be a good justification, as software are meant ease compliance and can be configured. Therefore, we exercise our discretion and dismiss the special leave petition.**

Decisions of the High Courts in **Bar Code India Limited v. Union of India and others** *and* **Yokohama India Private Limited v. State of Telangana***, prima facie, do not lay down good law in this regard. Ratio therein may be examined in another case.*

Pending application(s), if any, shall stand disposed of."

4. The counter affidavit has now been filed by the Respondent arguing that the time limit for making the correction has also been lapsed.

5. Mr. Ramachandran, ld. Sr. Standing Counsel submits that since the timeline has elapsed, the Petitioner ought not to be permitted.

6. Heard, the ld. Counsel's for the parties. The Court has also perused the documents on record.

7. In the opinion of the Court, the ld. Counsel for the Petitioner has rightly relied upon the decision of the Supreme Court in ***Aberdare Technologies (supra),*** wherein the Court has categorically held that sufficient window should be given for correcting human and technical errors that may arise even due to software glitches.

8. Considering that the prayer is merely for rectification of the recipient of the goods in Form GSTR-1, which was wrongly mentioned by the Petitioner, the Petitioner is permitted to correct the said errors within a period of one month. Access to the said portal shall be made available to the Petitioner.

9. If the same is not technically feasible, the Petitioner is permitted to submit the physical rectified Form GSTR-1 for the period of September, 2022 (Financial Year 2022-2023) with the Department.

10. The petition is disposed of in above terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 27, 2025/*dk/msh*