IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.06.2026

CORAM

**THE HONOURABLE DR. JUSTICE G. JAYACHANDRAN**

**AND**

**THE HONOURABLE MRS. JUSTICE N. MALA**

W.A. No. 3577 of 2024

&

C.M.P. NO. 27793 of 2026

The Assistant Commissioner of CGST &
Central Excise,
Coimbatore IV Division,
D.No. 1441, Elgi Building,
Trichy Road,
Coimbatore, T.N – 641 018. ..Appellant

Vs.

M/s. Akshaya Building Solution,
rep. by its Partner,
Mr.K. Senthilkumar,
No.1/106A2 Sengatu Thottam,
Sangothipalayam, Kaniyur,
Coimbatore,
Tamil Nadu – 641 659. ..Respondent

Prayer: Writ Appeal under Clause 15 of Letters Patent as against the order dated 22.11.2023 passed in W.P. No. 11526 of 2023.

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| For Appellant | :: | Ms. Lydia Steffi Catherine for Mr. Rajnish Pathiyil |
| For Respondent | :: | Mr.K. Thiyagarajan |

**JUDGMENT**

*(Delivered by* ***Dr.G. JAYACHANDRAN,J.)***

Heard the learned counsel for the appellant /Department and the learned counsel for the respondent/tax payer.

2. The subject matter of the writ petition was regarding permission to the respondent to rectify the uploaded GSTR 1 statement in GST portal for the periods August, 2017, November, 2017, December, 2017 and January, 2018 regarding input tax credit to the tune of Rs. 23,39, 613/-.

3. The rectification petition filed by the respondent was rejected by the authority concerned citing delay and absence of provision to entertain rectification. The same was challenged by the respondent in W.P. No. 11526 of 2023. After considering the facts and following the judgments rendered in the case of ***Sun Dye Chem V. Assistant Commissioner (2021 (44) GSTL 358)*** and ***Pentacle Plant Machineries Pvt. Ltd. V. Office of the***

***GST Council, New Delhi (2021 (52) GSTL 129)***, the learned Single Judge directed the Department to permit the writ petitioner/respondent herein to upload the rectified GSTR 1 statement within a period of four weeks from the date of receipt of a copy of that order. Being aggrieved by the said order, the Department has preferred the intra-court appeal.

4. On a reading of the Grounds of Appeal, we find that it lacks merit to interfere. That apart, when an identical issue came up before a Co-ordinate Bench of this Court, in the case of ***'The Principal Chief Commissioner of GST and Central Excise, Chennai and 2 others V. Deepa Traders (W.A. No. 1091 of 2025)***, following the judgments in ***Sun Dye Chem V. Assistant Commissioner (2021 (44) GSTL 358)*** and ***Pentacle Plant Machineries Pvt. Ltd. V. Office of the GST Council, New Delhi (2021 (52) GSTL 129)*** and the observations of the Honourable Supreme Court made while dismissing a Special Leave Petition preferred by the Department as against the order passed by the Bombay High Court allowing the assessee to amend/rectify the form GSTR 1 in the case of ***Aberdare Technologies Pvt. Ltd.*** that,"*...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 to ease compliance and can be configured…",* the intra-court appeal filed by the Department came to be dismissed by judgment dated 01.04.2025 by the Co-ordinate Bench.

5. Following the aforesaid dictum of the Co-ordinate Bench, we dismiss the intra-court appeal. No costs.

6. The appellant shall enable the respondent to upload the rectified GSTR 1 statement within a period of four weeks from today. On such uploading, the Department shall take appropriate decision and disburse the input tax credit to the customers of the petitioner as per their entitlement. Connected miscellaneous petition is closed.

(Dr.G.J.J.) (N.M.J.)
18.06.2026
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To

The Assistant Commissioner of CGST &
Central Excise,
Coimbatore IV Division,
D.No. 1441, Elgi Building,
Trichy Road,
Coimbatore, T.N – 641 018.

**Dr.G. JAYACHANDRAN,J.**

**AND**

**N. MALA,J.**

nv

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