

Assessee allowed to rectify the bonafide errors committed in filing of Forms and GST Returns for FY 2017-2020

The Hon'ble Karnataka High Court in *M/s. Wipro Limited India v. the Assistant Commissioner of Central Taxes and Ors. [Writ Petition No. 16175 of 2022 (T-Res) dated January 6, 2023]* has allowed the assessee to rectify the errors committed at the time of filing of Forms and submitting GST Returns. Held that, the error committed by the assessee in showing the wrong Goods and Services Tax Identification Number (“**GSTIN**”) in the invoices, which was carried forward in the relevant forms is a bonafide error, which has occurred due to bonafide reasons, unavoidable circumstances and sufficient cause. Hence, [Circular No. 183/15/2022-GST dated December 27, 2022](#) (“**the Circular**”), which allows rectification of such bonafide and inadvertent mistakes, would be directly and squarely applicable. Further, allowed the assessee to avail the benefit of the Circular for FY 2019-20 also.

Facts:

M/s Wipro Limited India (“**the Petitioner**”) while making supplies to the M/s ABB Global Industries and Services Private Limited, incorrectly mentioned the GSTIN in the invoices of ABB India Limited, which is a completely different and independent juristic and legal entity.

Being aggrieved this petition has been filed by the Petitioner, contending that the error committed in the invoices and relevant forms were bonafide and therefore, as per the Circular, the Petitioner should be allowed to access the GST portal in order to rectify **Form GSTR-1** uploaded between FY 2017-18 and 2018-19 so that the recipient can claim credit of the tax paid by the Petitioner.

Issue:

Whether the Petitioner is entitled to rectify the error committed in **Form GSTR-1** due to bonafide mistake?

Held:

The Hon'ble Karnataka High Court in ***Writ Petition No. 16175 of 2022 (T-Res)*** held as under:

- Observed that, the Circular allows rectification of the bonafide and inadvertent mistakes committed by the assessee at the time of filing of Forms and submitting Returns is applicable in peculiar and special facts and circumstances.
- Opined that, the error committed by the Petitioner in the invoices which was carried forward in the relevant forms is clearly a bonafide error, which has occurred due to bonafide reasons, unavoidable circumstances and sufficient cause thus, the Circular is directly and squarely applicable.
- Held that, the petition be disposed and the Revenue Department is directed to follow the procedure as stated in the Circular to the transactions of Petitioner in the F.Y. 2017-18, 2018-19 and 2019-20.
- Stated that, though the Circular is only referred to F.Y. 2017-18 and 2018-19, the benefit of the Circular would be given for the F.Y. 2019-20 also, since there are identical errors committed by the Petitioner in the F.Y. 2019-20.

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