

## **GST amount to be adjusted if there is an issue of mismatch in GST Return with Bank Statement**

The Hon'ble Allahabad High Court in *Vridhhi Infratech India Pvt. Ltd v. Commissioner, Commercial Tax and Ors. [Writ Tax No. - 4 of 2022 dated February 23, 2023]* has set aside the order passed by the Revenue Department, on the grounds, that the Revenue Department and the Appellate Authority have committed the misreading of **FORM GSTR-09** filed by the assessee. Directed the Revenue Department to adjust the GST amount deposited by the Petitioner.

### **Facts:**

Vridhhi Infratech India Pvt. Ltd. ("**the Petitioner**") was issued a Notice ("**the Notice**") dated June 23, 2020 as per Section 61 of the Central Goods and Services Tax Act, 2017 ("**the CGST Act**") claiming that the Petitioner's annual return, filed in the **FORM GSTR-09** dated January 30, 2020, showed a turnover of INR 129.52 lakhs, which did not match its bank statement.

The Petitioner has challenged the Order-in-Original dated June 4, 2021 ("**the OIO**") passed, as per Section 61 of the CGST Act and Section 74 of the CGST Act and the Order-in-Appeal ("**the OIA**") dated October 26, 2021 on the grounds, that the GST amount which could not be deposited in the Financial Year ("**F.Y**") 2017-18, but in June, 2018, to be adjusted in the F.Y 2018-19.

The Petitioner contended that, the very basis of the Notice is wrong, as its **FORM GSTR-09** shows the turnover amount of INR 129.52 lakhs with regard to supply made to unregistered persons under the B2C Category and the Revenue Department ("**the Respondent**") did not consider the entire form, which at its end shows the total turnover of INR 20,37,13,502.00 lakhs through **FORM GSTR-09** in the F.Y 2017-18.

### **Issue:**

Whether the Respondent has misread the **FORM-GSTR-09** filed by the Petitioner?

**Held:**

The Hon'ble Allahabad High Court in **Writ Tax No. – 4** held as under:

- Observed that, the Respondent and the Appellate Authority have committed the misreading of **FORM GSTR-09**.
- Directed the Respondent to adjust the GST amount deposited by the Petitioner in the F.Y 2018-19.
- Directed the Respondent to release the security amount deposited under the interim order.
- Set aside the OIO and the OIA.

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