

Rectification in return to be allowed when ITC in GSTR-3B accounted as IGST credit instead of CGST and SGST credit erroneously

The Hon'ble Kerala High Court in the case of *M/s. Chukkath Krishnan Praveen v. State of Kerala [WP(C) No. 41219 OF 2023 dated December 8, 2023]* allowed the writ petition and directed that, the rectification in return should be allowed when Input Tax Credit (“ITC”) in GSTR-3B is accounted as the Integrated Goods and Services Tax (“IGST”) credit instead of the Central Goods and Services Tax (“CGST”) and the State Goods and Services Tax (“SGST”) credit erroneously.

Facts:

M/s. Chukkath Krishnan Praveen (“**the Petitioner**”) committed the error in filing GSTR-3B returns based on which the Assessment Order dated August 21, 2023 (“**the Impugned Order**”) was passed. The Petitioner made a representation before the Respondent Authorities vide Representation dated October 21, 2023 (“**the Representation**”) for rectifying the mistake/error in the returns filed.

Thereafter, the Petitioner filed a writ petition for directing the Revenue Department to permit the Petitioner to rectify the mistake in Form GSTR-3B by accounting the ITC as IGST instead of CGST and SGST ITC. The Petitioner also prayed for refund of IGST ITC and thereafter, adjusting the IGST credit towards SGST and CGST liability. The Petitioner also prayed that the Representation filed by the Petitioner be treated as a Rectification Application.

Issue:

Whether rectification in return be allowed when ITC in GSTR-3B is accounted as IGST credit instead of CGST and SGST credit erroneously?

Held:

The Hon'ble Kerala High Court in the case of **WP(C) 41219 of 2023** disposed the writ petition and directed that the Representation filed by the Petitioner be treated as Rectification application and pass the necessary order in accordance with law after granting a proper hearing to the Petitioner within a period of two months.

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