

## **AP High Court Permits Revision in Gstr-3b Form**

The Andhra Pradesh High Court has ruled that the GST Return (GSTR) Form — GSTR-3B — is a statement and a revision option should be provided. Once implemented at the national level, it will be a big relief for a large number of GST assesseees — excluding those under composition scheme.

All taxpayers, except those registered under the composition scheme, are required to file GSTR-3B and pay tax on a monthly basis. These have to be filed by the 20th day of the following month. Even assesseees with ‘NIL’ returns are required to file GSTR-3B. As of now, there is no provision for revision, making things complicated for assesseees.

The petitioner, a Vijayawada-based firm Panduranga Stone Crushers, approached the High Court with a plea to permit it to manually rectify GSTR-3B statements for four months — August and December, 2017 and January- February, 2018. It submitted GSTR-3B for the month of July 2017 to March 2018. However, according to the petitioner, while claiming IGST (Integrated Goods and Services Tax, levied on inter-States trade), it inadvertently and by mistake reported IGST input tax credit in a column related to goods and services.

The petitioner contended that since there is no provision in Section 39 (relating to Furnishing of Returns) of the GST Act 2017 or relevant rules, he is entitled to rectify the mistake. However, the Government counsel argued that the provision covers the present contingency because even according to the petitioner’s own showing, there is mention of incorrect particulars and hence, the petitioner has an opportunity under the proviso to rectify the omission but it was not availed earlier. Hence, the petitioner should not be given any relief, argued the Government’s counsel.

Counsel for the petitioner quoted orders of Gujarat High Court and Kerala High Court. The Gujarat High Court struck down the condition which said that last date for availing input tax credit relating to the invoices issued during the period July 2017 to March 2018 is the last date for the filing of the returns in GSTR-3B. Similarly, the Kerala High Court permitted the request of transfer of tax liability from the head 'SGST' (State Goods and Services Tax) to 'IGST' notwithstanding the contentions of the revenue.

After hearing the arguments from both the sides, the Court permitted the petitioner to rectify GSTR-3B statements for the sought period.

**Source: Business Line**