



MAJESTY LEGAL  
Advocates & Solicitors

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**SC ASKS CBIC TO RELAX GST TIMELINES FOR BOAFIED ERRORS**

**"CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS v. M/S ABERDARE TECHNOLOGIES PRIVATE LIMITED & ORS."**

Hon'ble Supreme Court, in a recent case of *Central Board Of Indirect Taxes And Customs V. M/S Aberdare Technologies Private Limited & Ors.*<sup>1</sup>, emphasized the need for the Central Board of Indirect Taxes and Customs (CBIC) to adopt realistic timelines, as lapses or defects are often identified only when the purchaser is denied the benefit of input tax credit despite the tax being paid. This ruling arose from an appeal filed by the CBIC against a Bombay High Court judgment in the case of Aberdare Technologies, where the High Court permitted the rectification of GST returns, either electronically or manually.

Supreme Court observed that such arithmetical and clerical errors, which are also committed by revenue authorities, ultimately burden the purchaser, who is compelled to make double payments. The Court further underscored that the revenue department cannot cite software limitations as a valid excuse, as software systems are designed to facilitate compliance and can be appropriately configured.

***TEAM MAJESTY LEGAL***<sup>2</sup>

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<sup>1</sup> SPECIAL LEAVE PETITION (CIVIL) Diary No. 6332/2025

<sup>2</sup> Majesty legal is a LAW FIRM established in 2013 by Ms. Mahi Yadav. Objective of this legal update is to provide insights on law, statutes and is personal in nature, not to be deemed as legal advice.

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGSSPECIAL LEAVE PETITION (CIVIL) Diary No. 6332/2025

[Arising out of impugned final judgment and order dated 29-07-2024 in WP No. 7912/2024 passed by the High Court of Judicature at Bombay]

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS                      Petitioner(s)

VERSUS

M/S ABERDARE TECHNOLOGIES PRIVATE LIMITED & ORS.                      Respondent(s)

IA No. 61636/2025 - CONDONATION OF DELAY IN FILING

Date : 21-03-2025 This matter was called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE SANJAY KUMAR

For Petitioner(s)      Mr. Raghavendra P Shankar, A.S.G.  
                                 Mr. Gurmeet Singh Makker, AOR  
                                 Mr. Karan Lahiri, Adv.  
                                 Mr. Prakash Gautam, Adv.  
                                 Mr. Anilendra Kant Srivastava, Adv.

For Respondent(s)

UPON hearing the counsel, the Court made the following  
O R D E R

Delay condoned.

We are not inclined to interfere with the impugned judgment which is, in fact, just and fair, as there is no loss of revenue. Hence, the present special leave petition is dismissed.

The petitioner, Central Board of Indirect Taxes and Customs, must re-examine the provisions/timelines fixed for correcting the *bonafide* errors. Time lines should be realist as lapse/defect *variably* is realized when input tax credit is denied to the purchaser when benefit of tax paid is denied. Purchaser is not at

fault, having paid the tax amount. He suffers because he is denied benefit of tax paid by him. Consequently, he has to make double payment. Human errors and mistakes are normal, and errors are also made by the Revenue. 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 ease compliance and can be configured. Therefore, we exercise our discretion and dismiss the special leave petition.

Decisions of the High Courts in *Bar Code India Limited v. Union of India and others*<sup>1</sup> and *Yokohama India Private Limited v. State of Telangana*<sup>2</sup>, *prima facie*, do not lay down good law in this regard. Ratio therein may be examined in another case.

Pending application(s), if any, shall stand disposed of.

(BABITA PANDEY)  
AR-CUM-PS

(R.S. NARAYANAN)  
ASSISTANT REGISTRAR

1 (2024) SCC OnLine P&H 13853.

2 (2023) 108 GSTR 115.