

IGST/CGST/Maharashtra GST : Where assessee filed writ petition seeking refund of IGST paid in respect of goods exported and revenue stated that in view of technical difficulties, reconciliation of shipping bills and invoices was not possible and system had now been rectified and assessee could carry out necessary modifications in Forms GSTR-1 and GSTR-3B, assessee was directed to carry out necessary modifications in Forms GSTR-1 and GSTR-3B and communicate them to Competent Authority, who would dispose of refund applications

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[2018] 100 taxmann.com 73 (Bombay)

HIGH COURT OF BOMBAY

Star Rays

v.

Union of India*

M.S.SANKLECHA AND RIYAZ I. CHAGLA, JJ.

WRIT PETITION NO. 2483 OF 2018

OCTOBER 22, 2018

Section [54](#) of the Central Goods and Services Tax Act, 2017/ Section [54](#) of the Maharashtra Goods and Services Tax Act, 2017 - Refunds - Period July, 2017 to January, 2018 - Assessee filed writ petition seeking refund of integrated goods and services tax paid in respect of goods which had been exported during period from July, 2017 to January, 2018 - Counsel for revenue stated that in view of technical difficulties, reconciliation of shipping bills and invoices was not possible and system had now been rectified and assessee could carry out necessary modifications in Forms GSTR-1 and GSTR-3B - Whether assessee was to be directed to carry out necessary modifications in Forms GSTR-1 and GSTR-3B and communicate them to Competent Authority, who would dispose of refund applications - Held, yes [Para 4] [In favour of assessee]

(NR)

Arshil Shah and Parisha Shah for the Petitioner. Vijay Kantharia and Ram Ochani for the Respondent.

ORDER

- 1. This petition under Article 226 of the Constitution of India seeks a refund of integrated goods and service tax paid in respect of the goods which have been exported. The refund short is aggregates to an amount of Rs. 8.42 crores and covers the period from July, 2017 to January, 2018.**
- 2. Mr. Kantharia, learned Counsel appearing for the respondents, on instructions, states that in view of the technical difficulties, the reconciliation of the shipping bills and the invoices was not possible. However, the system has now been rectified and the petitioner can carry out the necessary modifications in Form GSTR-1 and GSTR-3B.**
- 3. Mr. Shah, learned Counsel for the petitioners, on instructions, states that the necessary modifications will be carried out within a period of one week from today.**

4. Mr. Kantharia, on instructions, states that the refund applications would be disposed of within a period of 8 weeks from the date the petitioners carry out the necessary modifications in the GSTR-1 and GSTR-3B forms and communicating it to the respondents.

5. Petition is disposed of in the above terms.

s.k. jain

*In favour of assessee.