

ITEM NO.17

COURT NO.1

SECTION IX

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

SPECIAL LEAVE PETITION (CIVIL) Diary No. 6334/2025

[Arising out of impugned final judgment and order dated 02-07-2024 in WP No. 783/2022 passed by the High Court of Judicature at Bombay]

THE UNION OF INDIA &amp; ORS.

Petitioner(s)

VERSUS

BRIJ SYSTEMS LTD &amp; ORS.

Respondent(s)

FOR ADMISSION and I.R. AND IA No. 65989/2025 - CONDONATION OF DELAY  
IN FILING

Date : 24-03-2025 This matter was called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE SANJAY KUMAR  
HON'BLE MR. JUSTICE K.V. VISWANATHAN

For Petitioner(s) Mr. Raghavendra P Shankar, A.S.G.  
Mr. Gurmeet Singh Makker, AOR  
Mr. Karan Lahiri, Adv.  
Mr. Aditya Dixit, Adv.  
Mr. Digvijay Dam, Adv.  
Ms. Misha Kumar, Adv.

For Respondent(s) Mr. Ayush Agarwala, Adv.  
Mr. Kunj Mehra, Adv.  
Mr. Prakash Jha, Adv.  
M/s. PBA Legal, AOR

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

Delay condoned.

We do not find any merit in the present special leave petition, as we have already dismissed SLP (C) No. 7903/2025, titled "*Central Board of Indirect Taxes and Customs v. M/s Aberdare Technologies Private Limited and Ors.*".

However, it appears that on account of mistakes or errors getting noticed on the input tax credit, and the input tax credit being subsequently denied to the purchaser, the Revenue has been taking the stand that rectification is not possible after expiry of the period prescribed under Sections 37(3) and 39(9) of the Central Goods and Services Tax Act, 2017. In order to resolve the issue, we deem it appropriate to issue notice to the Central Board of Indirect Taxes and Customs.

It may be noticed that, in all these cases, it is accepted by the Revenue that there is a clerical/arithmetical mistake which is not being permitted to be corrected. Invariably, such mistakes come to the notice of the seller, who has to fill up the online form(s), etc., after the input tax credit is denied to the purchaser(s).

We appoint Mr. Arvind P. Datar, learned Senior Advocate, as an *Amicus Curiae* to assist this Court in the present case.

Re-list in the week commencing 28.04.2025.

(BABITA PANDEY)  
AR-CUM-PS

(R.S. NARAYANAN)  
ASSISTANT REGISTRAR