

# GST and JOHNNY- UPDATE No.60

JOHNNY  
JOHNNY !!



Yes, Papa!



Do you know that  
you cannot revise  
GST returns?



Yes Papa, but I  
have made some  
mistakes and I  
want to revise ?



What  
issues?



**This Papa:** There were some mistakes that were being made in the GST returns which went unnoticed and there is need to correct the returns, but was prevented as there was no enabling statutory procedure implemented by the government.

Even in the recent case of The Delhi High Court which allowed M/s Bharti Airtel Ltd. to rectify GST returns filed between July and September 2017 after the telecom operator said it paid excess tax on inputs in absence of a purchase-related tax return form. The company had excess input tax credits but could not use them to adjust its final tax liability because of regulatory and technology-related uncertainties at the time of India's transition to the new indirect tax regime in 2017.

This was largely because of non-operationalization of certain GST forms (GSTR-2 and GSTR-3) and system-related checks that could have signaled the petitioner about the excess payments. Moreover, as there were no checks on Form GSTR-3B that was manually filled up, the excess tax payments went unnoticed. The HC has held that to enjoy the benefit of the seamless utilisation of the input tax credit is through only rectification of its annual return and GSTR-3B.

It seems that it's more of a technical hardship to GSTN, that there is no option to revise the returns and make rectifications in the returns filed, in case any mistakes occur while filing the returns, whereas provision for rectifying errors is made in every law. Not having an ability to rectify the same is a bit harsh.