

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 invariably 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*¹ and *Yokohama India Private Limited v. State of Telangana*², *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.