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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 5592/2022 and CM APPL. 32971/2026

SHINE SHIPPING COMPANY .....Petitioner

Through: Mr. Prabhat Kumar, Mr. Utkarsh Kumar, Mr. Samarth, Mr. Hritik Raina, Advs.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Mr Syed Abdul Haseeb CGSC with Mr Muhammad Aamir Khan Advs. for UOI
Ms. Urvi Mohan along with Mr. Sumit Kumar and Ms. Mahika Bisht, Advs. for GNCTD
Sh. Atul Tripathi, SSC, CBIC Mr.Shubham Mishra Adv. Akshay Sagar Mr. Gaurav Mani Tripathi, Advs. for R-2 & 3

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MS. JUSTICE SHAIL JAIN

ORDER

% **28.07.2026**

1. The present writ petition under Article 226 of the Constitution of India seeks the following reliefs:

> *"a) To issue writ of mandamus/certiorari or any other appropriate writ~ order or direction in the like nature to the Respondents and thereby directing Respondent No. 2, 3 and 4 to make updation of amendment shipping bill no. 9163051 dated 09.10.2017, 9912560 dated 15.11.2017 and 1157033 dated 27.11.2017 respectively in the EDI system, or;*
>
> *b) To direct the respondent no. 3 & 5, to grant*

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refund with interest on the IGST amount paid for exporting the goods vide shipping bill no. 9163051 dated 09.10.2017, shipping bill no. 9912560 dated 15.11.2017 and shipping bill no. 115703 dated 27.11.2017 considering the manual amendment made, or;

c) Respondent No. 5 be directed to permit the Petitioner to amend the GSTR1 and GSTR3B for the Financial year 2017- 18 in terms of amendment made by Respondent No. 3 or Petitioner be permitted to file the GSTR1 and GSTR3B, with consequential refund of the Input Tax Credit, or;

d) Pass such other or further orders as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case in the interest of justice and to meet the ends of justice."

2. The case of the petitioner is that it is a proprietorship concern engaged in the business of customs clearance, international freight forwarding, logistics and merchant exports. During October and November, 2017, the petitioner exported goods to **Just Cargo Limited, Hong Kong** under Shipping Bill Nos. **9163051 dated 09.10.2017**, **9912560 dated 15.11.2017** and **1157033 dated 27.11.2017**. Although IGST was duly paid on the actual transaction values and the export proceeds were duly realised, inadvertent errors occurred while declaring the taxable value and IGST in the aforesaid shipping bills. Consequently, the taxable value and IGST reflected in the shipping bills did not correspond with the actual transaction values and the IGST actually paid by the petitioner. The discrepancies are tabulated below:

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Shipping Bill	Taxable Value (Before)	Taxable Value (After)	IGST (Before)	IGST (After)
9163051	₹93,267	₹62,16,524	₹23,164	₹15,92,993.92
9912560	₹1,31,058	₹94,83,910	₹33,737	₹23,24,356.94
1157033	₹57,03,126	₹59,34,000	₹15,96,875.28	₹16,61,520

3. To rectify the aforesaid errors, the petitioner preferred applications under Section 149 of the Customs Act, 1962 before the Deputy Commissioner of Customs (Exports). Upon verification of the contemporaneous documentary evidence available at the time of export, the amendments were allowed and Certificates of Amendment were issued in respect of all the three shipping bills. The Certificates further record that, since the Customs Electronic Data Interchange ("EDI") system did not permit incorporation of the amendments after processing of the shipping bills, the corrections could not be reflected electronically and the Certificates were accordingly issued for IGST purposes. As a consequence, the petitioner was unable to carry out the corresponding amendments in GSTR-1 and GSTR-3B for the Financial Year 2017-18 or obtain refund of the IGST paid, which led to the institution of the present writ petition**.** The relevant Certificates of Amendment are reproduced below:

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Annexure P-11

OFFICE OF THE DEPUTY COMMISSIONER OF CUSTOMS (EXPORT)
कार्यालय उप आयुक्त सीमा शुल्क (निर्यात)
AIR CARGO COMPLEX, IGI AIRPORT, NEW DELHI-110037
एयर कार्गो काम्प्लेक्स, आई. जी. आई एअरपोर्ट नई दिल्ली

फ़ाइल संख्या: VIII (12) ACE/CRU/AMD/913/2021 2085 24-12-2021 दिनांक - 24 12 2021

CERTIFICATE OF AMENDMENT

M/s Shine Shipping Company (IEC No. 0512070326), A-112, First Floor, Asha Park, New Delhi-110018 , India, requested to issue a certificate after amending Shipping Bill No 1157033 dated 27.11.2017, Invoice No. SSC271117 dt. 27.11.2017, the subject shipping bill was amended with the approval of the competent authority of Customs on 23.12.2021

Details of amendment are as under:-

Particulars	Before amendment	After amendment
Taxable Value	INR-5703126.00	INR-5934000.00
IGST Amount	INR-1596875.28	INR-1661520.00

This certificate is issued after scrutiny of the documentary evidence, which was in existence at the time of export of goods, as required under Section 149 of the Customs Act, 1962 for the correctness of the amendment sought by the exporter.

Since the correction as requested could not be carried out in the Shipping bill in the EDI system after processing of shipping bill, this certificate is issued at the request of the Exporter for **IGST purpose only**.

This certificate is issued as per Section 149 of the Customs Act, 1962

(Rohit Singhal)
Appraising Officer
Air Cargo Export

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OFFICE OF THE DEPUTY COMMISSIONER OF CUSTOMS (EXPORT)
कार्यालय उप आयुक्त सीमा शुल्क (निर्यात)
AIR CARGO COMPLEX, IGI AIRPORT, NEW DELHI-110037
एयर कार्गो काम्प्लेक्स, आई. जी. आई एअरपोर्ट नई दिल्ली

फ़ाइल संख्या: VIII (12) ACE/CRU/AMD/914/2021 2117 30-12-2021 दिनांक - 30 12 2021

CERTIFICATE OF AMENDMENT

M/s Shine Shipping Company (IEC No. 0512070326), A-112, First Floor, Asha Park, New Delhi-110018 , India, requested to issue a certificate after amending Shipping Bill No **9163051 dated 09.10.2017, Invoice No. SSC091017 dt. 09.10.2017 & Shipping Bill No 9912560 dated 15.11.2017, Invoice No. SSC151117 dt. 15.11.2017** the subject shipping bill was amended with the approval of the competent authority of Customs on 29.12.2021

Details of amendment are as under -

Particulars	Before amendment	After amendment
Shipping Bill No. 9163051 dated 09.10.2017		
Taxable Value	INR-93267.00	INR-6216524.00
IGST Amount	INR-23164.00	INR-1592993.92
Shipping Bill No. 9912560 dated 15.11.2017		
Taxable Value	INR-131058.00	INR-9483910.00
IGST Amount	INR-33737.00	INR 2324356.94

This certificate is issued after scrutiny of the documentary evidence, which was in existence at the time of export of goods, as required under Section 149 of the Customs Act, 1962 for the correctness of the amendment sought by the exporter.

Since the correction as requested could not be carried out in the Shipping bill in the EDI system after processing of shipping bill, this certificate is issued at the request of the Exporter for **IGST purpose only**

This certificate is issued as per Section 149 of the Customs Act, 1962

30/12/21

(Rohit Singhal)
Appraising Officer
Air Cargo Export

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4. During the pendency of the present writ petition, a Coordinate Bench of this Court, by order dated **26.08.2025**, took note of the fact that the Certificates of Amendment had been issued by the Customs authorities only in December, 2021, whereas the statutory period for amendment of GSTR-1 and GSTR-3B had expired in 2019. Observing that the petitioner could not be deprived of seeking consequential corrections in its GST returns merely because the Certificates of Amendment had been issued subsequently, the Coordinate Bench directed the petitioner to approach the Delhi GST Department for enabling the requisite amendments in GSTR-1 and GSTR-3B and further observed that, in the event the GST portal did not support such amendments, the same could be given effect to manually by the GST authorities. The relevant directions of Order dated 26.08.2025 are extracted below:

> "*……8. In view of the above decisions as also considering the fact that the certificate of amendment has been issued only in 2021, let the Petitioner approach the Delhi GST department to enable the uploading of the GSTR-1 and GSTR-3B, reflecting the correct IGST amount.*
>
> *9. For the said purpose, the Petitioner shall appear before the Delhi GST on 15 th September, 2025.*
> *10. If the GST Portal does not support the change to be incorporated, the same may be given effect to manually by the GST officials…..*"

5. Pursuant to the aforesaid directions, the matter was again considered by a Coordinate Bench of this Court on **11.11.2025**. The Coordinate Bench was informed that the Delhi GST Department had

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required the petitioner to accept that **(i) the proposed amendments would not be reflected on the ICEGATE Portal, and (ii) any additional tax liability arising on account of such amendments would be discharged by the petitioner.** The petitioner conveyed its acceptance to the aforesaid conditions. Taking note thereof, the Coordinate Bench observed that no further impediment survived in effecting the amendments in GSTR-1 and GSTR-3B and directed that the amended GSTR-1 and GSTR-3B be carried out within one month, with a status report to be filed before the Court.

6. Following the amendments carried out in GSTR-1 and GSTR-3B pursuant to the earlier orders passed by the Coordinate Bench of this Court, the petitioner submitted a representation dated **30.12.2025** seeking consequential reliefs arising therefrom. Insofar as the petitioner's request regarding incorporation of the amendments in GSTR-1 through the offline utility was concerned, the same had already been given effect to and did not survive for further consideration. The surviving issues pertained to rectification of the omission of an export invoice in GSTR-3B, reconciliation of the mismatch between GSTR-2A and GSTR-3B, and consequential amendment of GSTR-9. The respondents dealt with the said issues in the following terms:

> *".....After considering its request and record available in this regard, the department has the following opinions for the questions 5 (ii), (iii) & (iv):-*
>
> *(ii) The record of the registered taxpayer firm has been examined and observed that in the GSTR 1 the firm has mentioned the total invoice value to the tune of Rs.1,62,02,024/- whereas in the GSTR 3B it has mentioned it as Rs. 1,23,84,744/-. The*

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Department may allow to rectify the GSTR3B to the extent of the mismatch only i.e. Rs.3817280/- which has been short reflected in the GSTR 3B.
(iii) The claimed mismatch of the GSTR3B and GSTR2A cannot be allowed in view of the settled position in the case of UOI Vs. Bharti Airtel (pl refer contents of Annexure-I).

(iv) Amendment in GSTR9 cannot be allowed as there is no provision to rectify GSTR 9."

7. Learned counsel appearing on behalf of the respondent submitted that the original grievance in the present writ petition, namely amendment of the three shipping bills and the consequential correction of GSTR-1 and GSTR-3B, already stands redressed pursuant to the orders dated **26.08.2025** and **11.11.2025**. It was contended that the petitioner now seeks reliefs relating to Input Tax Credit, rectification of GSTR-3B and amendment of GSTR-9, which were not prayed for in the writ petition. According to the respondents, such claims require independent examination and adjudication by the competent authority under the GST enactments and cannot be granted in the present proceedings. It was further submitted that the statutory period prescribed for seeking such reliefs had already expired and, therefore, the petitioner's claims were not maintainable. In support of the said submission, reliance was placed on the decision of the Supreme Court in **Union of India & Ors. v. Bharti Airtel Ltd. & Ors.(arising out of SLP (C) No. 8654 of 2020), decided on 28.10.2021.**

8. Having heard counsel for the parties and considered the material placed on record, we find that the controversy in the present writ petition is confined to a narrow compass. The original grievance of the petitioner relating to amendment of the three shipping bills and

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the consequential correction of GSTR-1 and GSTR-3B already stands redressed pursuant to the earlier orders passed by the Coordinate Bench of this Court. The only surviving issue concerns the consequential reliefs arising from the amendments already carried out.

9. During the course of hearing, learned counsel appearing for the parties submitted that, in view of the earlier orders dated **26.08.2025** and **11.11.2025** passed by the Coordinate Bench of this Court and having regard to the peculiar facts and circumstances of the present case, the present writ petition may be disposed of by issuing consequential directions permitting the petitioner to carry out the requisite amendments in its GST returns for the Financial Year **2017-18**, while preserving the respondents' liberty to undertake assessment, verification and scrutiny in accordance with law. The parties are ad idem that the present writ petition be disposed of in the aforesaid terms. Accordingly, the petitioner is permitted to carry out the following amendments in its GST returns for the Financial Year 2017-18:

(i) Rectification of GSTR-3B to the extent of the mismatch of ₹38,17,280/-, which has remained short reflected therein;

(ii) Consequential rectification of the mismatch between GSTR-3B and GSTR-2A; and

(iii) Consequential amendment in GSTR-9 for the Financial Year 2017-18.

10. It is clarified that the respondents shall be at liberty to undertake assessment, verification or scrutiny, in accordance with law, in respect of the amendments carried out pursuant to the present order. Any

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proceedings arising therefrom shall be decided independently on their own merits and shall not be rejected solely on the ground of limitation, having regard to the pendency of the present writ petition and the earlier orders passed by this Court.

11.The writ petition, along with all pending applications, stands disposed of in the aforesaid terms.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

JULY 28, 2026/RM

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