



SC: Disallows Bharti Airtel from seeking Rs. 923 cr GST refund by rectifying return

SC sets-aside Delhi HC order granting relief to Bharti Airtel by quashing restriction on rectification of 'same period' return; Disallows Bharti Airtel from seeking Rs 923 crore GST refund; SC observes that “despite...an express mechanism provided by Section 39(9) read with Rule 61, it was not open to the High Court to proceed on the assumption that the only remedy that can enable the assessee to enjoy the benefit of the seamless utilization of the input tax credit is by way of rectification of its return submitted in Form GSTR 3B for the relevant period in which the error had occurred. Any unilateral change in such return as per the present dispensation, would have cascading effect on the recipients and suppliers associated with the concerned transactions”; Agrees with Revenue’s plea that “any indulgence shown contrary to the statutory mandate would not only be an illegality but in reality, would simply lead to chaotic situation and collapse of tax administration of Union, States and Union Territories”: SC

The order was passed by Division Bench comprising of Justice A.M. Khanwilkar and Justice Dinesh Maheshwari.

ASG N. Venkataraman along-with Advocates Zoheb Hussain, Mod. Akhil, Kanu Agarwal, Mukesh Kumar Maroria appeared on behalf of UOI, whereas the assessee was represented by Senior Advocates Harish N. Salve and Tarun Gulati along-with Advocates Tushar Jarwal, Anuradha Dutt, Rahul Sateja, Deepak Thackur, Anurag Soan, Sparsh Bhargava & B. Vijaylakshmi Menon.