

**HC directed dept. to consider representation of assessee to rectify  
GSTR-1 as certain entries mistakenly shown in B2C instead of B2B**

**Facts of the case - T.M.C. - HI - TECH. v. Assistant Commissioner State  
GST - [2022] (Calcutta)**

The petitioner filed GST returns and while submitting returns, certain inadvertent mistakes were committed. Due to these mistakes, some invoices were not available in GSTR-2A of recipient for which petitioner was advised to correct GSTR-1. But the petitioner was not getting access to online portal and it made requests to department authorities which were not replied by them. Therefore, it filed writ petition before the Court.

**Decision of the case:**

The Honorable High Court noted that certain entries of outward supply were shown in B2C instead of B2B column by the petitioner and said entries were not available in GSTR-2A of recipient. However, the department submitted that no decision on the petitioner's representation has been taken as yet. Therefore, the Court held that department should consider representation to rectify GSTR-1 form of assessee and pass a reasoned order after hearing and the petitioner will also be at liberty to rely upon any decision of the Court of law at the time of hearing.