

**Listed On: 06-05-2025**

**Court No.:**

**Item No.:**

**SUPREME COURT OF INDIA**

**CIVIL APPELLATE JURISDICTION**

**PETITION FOR SPECIAL LEAVE PETITION (CIVIL) NO. 008559/2025**

THE UNION OF INDIA and others ... Petitioner(s)

VERSUS

BRIJ SYSTEMS LTD and others ... Respondent(s)

**OFFICE REPORT OF FRESH CASE**

1. This Hon'ble Court , on 24-03-2025, has been pleased to pass the following order:

**"Delay condoned.**

**We do not find any merit in the present special leave petition, as we have already dismissed SLP (C) No. 7903/2025, titled "Central Board of Indirect Taxes and Customs v. M/s Aberdare Technologies Private Limited and Ors."**

**However, it appears that on account of mistakes or errors getting noticed on the input tax credit, and the input tax credit being subsequently denied to the purchaser, the Revenue has been taking the stand that rectification is not possible after expiry of the period prescribed under Sections 37(3) and 39(9) of the Central Goods and Services Tax Act, 2017. In order to resolve the issue, we deem it appropriate to issue notice to the Central Board of Indirect Taxes and Customs.**

**It may be noticed that, in all these cases, it is accepted by the Revenue that there is a clerical/arithmetical mistake which is not being permitted to be corrected. Invariably, such mistakes come to the notice of the seller, who has to fill up the online form(s), etc., after the input tax credit is denied to the purchaser(s).**

**We appoint Mr. Arvind P. Datar, learned Senior Advocate, as an Amicus Curiae to assist this Court in the present case.**

**Re-list in the week commencing 28.04.2025."**

It is submitted that pursuant to order above mentioned notice to the Central Board of Indirect Taxes and Customs has been issued through registered A.D. Post. As per tracking report of India Post, notice has been delivered to the same.

It is further submitted that M/s PBA Legal, Advocate has on 25.03.2025 filed Vakalatnama on behalf of Respondent No. 1.

The special leave petition above-mentioned is listed before the Hon'ble Court with this Office Report.

**DATE:28-04-2025**

**ASSISTANT REGISTRAR**