



2026:UHC:2603-DB

IN THE HIGH COURT OF UTTARAKHAND
AT NAINITAL

HON'BLE THE CHIEF JUSTICE SRI MANOJ KUMAR GUPTA
AND
HON'BLE SRI JUSTICE SUBHASH UPADHYAY

WRIT PETITION (M/B) NO. 876 OF 2025

9TH APRIL, 2026

Mahesh Kumar Goyal Petitioner

Versus

Assistant Commissioner SGST
and another Respondents

Counsel for the petitioner : Dr. Govind Singh Latwal, learned
counsel

Counsel for the respondents : Ms. Puja Banga, learned Brief Holder
for the State through video
conferencing

The Court made the following:

JUDGMENT: (per Sri Manoj Kumar Gupta, C.J.)

1) Heard Dr. Govind Singh Latwal, learned counsel for the petitioner and Ms. Puja Banga, learned Brief Holder for the State.

2) The first respondent passed an order dated 07.11.2023 in exercise of power under Section 73 of CGST Act raising a demand of Rs.1,26,773.59 for the period July 2017 to



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March 2018 on ground of mismatch of certain ITC availed by the petitioner. The petitioner filed an application on 24.06.2025 for rectification of the order under special procedure for rectification notified under Section 148 of the CGST Act, 2017. The application has been rejected on 04.07.2025 for the reason that there does not appear any error apparent on the face of record to carry out rectification. A specific reference has been made to Section 161 of the Act in considering the application of the petitioner.

3) The submission of learned counsel for the petitioner is that the application filed by the petitioner has been wrongly treated to be that under Section 161. It is urged that the application was filed availing the benefit of a special rectification scheme notified vide Notification No. 22/2024 dated 08.10.2024 under Section 148 of the Act. He submits that thereunder irrespective of whether there was any error in the adjudication order, in case no appeal has been filed by the person concerned, he is entitled to avail the benefit of the scheme.

4) We have perused the clarifications issued by the Department of Revenue, Central Board of Indirect Taxes and Customs, Ministry of Finance, Government of India dated 15.10.2024, and it specifically refers to the Notification dated 08.10.2024, and that the same was in nature of a special scheme under Section 148 of the Act.



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5) As thereby a window has been provided to the defaulting assesseees to seek rectification under the drive, therefore, the rejection of the application on the ground that it does not fall under Section 161 is manifestly illegal. The application should have been considered in accordance with the object of the Special Rectification Drive and keeping in mind the provisions of Section 148 of the Act.

6) That having not been done, the order rejecting the rectification application is hereby set aside. The first respondent is directed to reconsider the application of the petitioner dated 24.06.2025 as per the Notification dated 08.10.2024 within a period of six weeks from the date of communication of the instant order. The order dated 07.11.2023 will abide by the decision that would be taken by respondent No. 1 on the rectification application of the petitioner.

7) The writ petition stands ordered accordingly.

8) Pending application(s), if any, also stand disposed of.

MANOJ KUMAR GUPTA, C.J.

SUBHASH UPADHYAY, J.

Dt: 9TH APRIL, 2026
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