

Central Board of Indirect Taxes and Customs v. M/s Aberdare Technologies Private Limited & Ors.

Case number: SLP (C) No. 7903 of 2025, Diary No. 6332 of 2025; Review Petition (Civil) Diary No. 35961 of 2025 in that SLP

Citation: Reasoned order dated 21 March 2025, with review-listing order dated 11 March 2026; no neutral citation verified

Decision date: 2025-03-21

GST return-error correction: no-revenue-loss reasoning, realistic correction timelines and later deferred review

Court: Supreme Court

Bench: 21 March 2025: Sanjiv Khanna, CJI and Sanjay Kumar, J.; 11 March 2026 review: Surya Kant, CJI and Sanjay Kumar, J. The ROPs identify the Chief Justice by office; the names are resolved from the official Court tenure records.

Decision stage: Reasoned discretionary dismissal of SLP; later review directed to be listed after decision in Brij Systems

Procedural warning

Reasoned discretionary refusal of special leave, followed by a review-listing order. The review was not dismissed on 11 March 2026. The Court's remarks on Bar Code India and Yokohama were expressly prima facie, with examination of their ratio reserved for another case. No general statutory deadline extension or final invalidation is stated.

01 Facts

CBIC sought special leave against the Bombay High Court's judgment dated 29 July 2024 in Writ Petition No. 7912 of 2024. The Supreme Court dealt with bona fide return errors whose effect became apparent when a purchaser was denied input tax credit despite having paid the tax amount. It recorded that there was no revenue loss and considered the High Court's result just and fair. The short ROP does not specify the mistaken return field, invoice amount, tax period or complete mechanism of relief granted below; those details are not reconstructed from summaries. The original ROP bears Diary No. 6332 of 2025; the registered SLP number 7903 of 2025 is independently identified in the later review order and the Court's related Brij order. In Review Diary No. 35961 of 2025, the Court subsequently directed listing after the decision in Brij Systems, SLP (C) No. 8559 of 2025.

Pinpoint: 21 March 2025 ROP, pages 1-2; 11 March 2026 review ROP, page 1. Registered SLP also identified in 24 March 2025 Brij ROP, page 1.

02 Court Discussion

The Hon'ble Court declined interference in the circumstances of the case and expressly invoked its discretion in dismissing the SLP. It explained that correction timelines should take account of when a bona fide mistake actually comes to light, often after credit is refused to the purchaser. Where that purchaser has paid tax and is not at fault, credit denial can effectively impose a second payment burden. The Court recognized correction of clerical or arithmetical errors as connected with the right to do business and stated

that denial requires a sound justification; software limitations alone were insufficient because software is intended to facilitate compliance and can be configured. It required CBIC to re-examine the provisions and timelines for bona fide corrections. Its comments that the approaches in Bar Code India and Yokohama prima facie did not state good law were expressly provisional, and examination of their ratio was reserved for another case. They should not be labelled final overruling. These are reasoned Supreme Court observations accompanying refusal of special leave; the order should neither be reduced to an unexplained dismissal nor enlarged into plenary affirmation of every High Court reason. The March 2026 review order adds only a direction about when the review should be listed. It neither grants review nor dismisses it, recalls the original order, or determines the broader statutory issue.

Pinpoint: 21 March 2025 ROP, unnumbered order on pages 1-2; prima facie qualification in final substantive paragraph of page 2. Review direction: 11 March 2026 ROP, page 1.

03 Decision

On 21 March 2025, the Supreme Court condoned delay, declined to interfere with the High Court judgment, dismissed CBIC's SLP in the exercise of its discretion and disposed of pending applications. It also called for CBIC's re-examination of the provisions and timelines governing bona fide correction. It fixed no new correction deadline and did not prescribe an across-the-board reopening process. On 11 March 2026, acting by circulation in Review Diary No. 35961 of 2025, the Court directed that the review be listed after the decision in SLP (C) No. 8559 of 2025. That later order is a listing direction, not review dismissal or a final review determination.

Pinpoint: 21 March 2025 ROP, pages 1-2; 11 March 2026 review ROP, page 1.

04 In Favour Of

Aberdare at the original discretionary SLP stage; review listing decides no merits outcome

In favour of Aberdare and the respondent side at the original special-leave stage, because CBIC's challenge was dismissed and the High Court's relief was left undisturbed by that order. The subsequent review-listing direction decides no winner on review. The record supports a qualified case-specific result and important reasoning about bona fide error correction; it does not establish a universal exemption from statutory time limits, a final statutory invalidation or automatic ITC entitlement for other taxpayers.

Pinpoint: 21 March 2025 ROP, pages 1-2; review ROP dated 11 March 2026, page 1.

05 AKHB REVIEW POINT

AKHB REVIEW POINT: Support a correction request with the original invoice and return trail, proof of tax payment, the precise clerical or arithmetical error, when it became known, the effect on the purchaser and evidence addressing revenue loss. Distinguish an admitted bona fide error from a substantive change to a transaction or an unsupported credit claim. The Court's rejection of software limitation as a sufficient reason is useful, but the order does not create a substitute statutory deadline. Before advising on a late correction, identify the relevant period, applicable enactment and available remedy. Keep the original dismissal, the unresolved review step and the separate Brij proceeding visible together. Do not describe Bar Code India or Yokohama as finally overruled on the strength of the expressly prima facie observation. The latest Brij order reviewed here, dated 1 September 2026, directs relisting on 13 October 2026; verify what actually occurs before updating this review history or presenting a fresh general rule.

Pinpoint: AKHB analysis based on 21 March 2025 ROP, pages 1-2; 11 March 2026 review ROP, page 1; cross-referenced Brij ROP dated 1 September 2026, page 2.

Sources and limitations

Relevant provisions

GST return-correction and input tax credit framework; the 21 March 2025 order does not identify a specific statutory section number

CGST Act, 2017, sections 37(3) and 39(9), expressly identified in the separate but linked Brij Systems proceeding; not struck down or rewritten by the Aberdare orders

Special-leave and review procedure; the original order expressly exercises discretion in declining interference

Statutory note

This note reports the Court's reasons and procedural directions concerning bona fide error correction. It does not independently certify the complete historical or current versions of sections 37(3), 39(9) or the ITC provisions. Those section numbers are expressly discussed in Brij; the original Aberdare ROP speaks more generally of provisions and timelines. The two Aberdare orders contain neither a replacement statutory time limit nor a declaration invalidating the legislation. Any subsequent administrative response, statutory amendment, portal implementation or relief for a particular taxpayer requires separate verification.

Treatment note

The identified original and review orders were checked on 12 October 2026, together with the three linked Brij ROPs ending on 1 September 2026. The official review source directs listing after the Brij decision; it must not be reported as a dismissal of review. The Court case/diary search evidence available in the research record identifies these sources but is not an exhaustive citator or a guarantee against a later modification. No comprehensive subsequent-treatment or statutory implementation check has been completed. The 13 October 2026 date is the relisting direction in the latest Brij order reviewed, not verification that a hearing will occur or has concluded. This AI-assisted AKHB research note is based on identified primary material. It does not represent verified human legal review and is not a substitute for professional advice on a particular case.

Scope of source review

The complete two-page official ROP dated 21 March 2025 and one-page review ROP dated 11 March 2026 were read. Each document retains its own date, source URL and hash in the linked history. The review order identifies SLP (C) No. 7903/2025 and Review Diary No. 35961/2025; the main ROP prints Diary No. 6332/2025. The review caption uses CBIC & Ors. and Aberdare & Anr., whereas the original caption uses CBIC and Aberdare & Ors.; those variations are preserved in the dated source records. Both ROPs use the office label Chief Justice; Court tenure records identify Sanjiv Khanna for March 2025 and Surya Kant for March 2026. There is no individually attributed author or verified neutral citation. The underlying High Court judgment and full review grounds were not part of this source set; its case-specific factual detail and relief are not invented. The separately reviewed Brij orders provide linked procedural context, not additional Aberdare decisions.

Dated order history

Order 1 2025 03 21

Decision date: 2025-03-21

Title: Central Board of Indirect Taxes and Customs v. M/s Aberdare Technologies Private Limited & Ors.

Case number: SLP(C)7903/2025; Diary6332/2025

Bench: Sanjiv Khanna, CJI and Sanjay Kumar, J.

Order kind: Reasoned discretionary SLP dismissal

Text: Delay was condoned and the SLP dismissed on no-revenue-loss and bona fide correction reasoning. CBIC was required to re-examine provisions/timelines. Comments on contrary High Court approaches were prima facie, with ratio examination reserved.

Official source: [Open source document](#)

AKHB source PDF: [Open source document](#)

PDF pages: 1-2

Pinpoint: Unnumbered order, pages 1-2

Order 2 2026 03 11

Decision date: 2026-03-11

Title: Central Board of Indirect Taxes and Customs & Ors. v. M/s Aberdare Technologies Private Limited & Anr.

Case number: Review Petition(Civil)Diary35961/2025 in SLP(C)7903/2025

Bench: Surya Kant, CJI and Sanjay Kumar, J.

Order kind: Review listing deferred until Brij decision

Text: By circulation, the Court directed listing after the decision in SLP (C) No. 8559/2025. Review was neither granted nor dismissed by this order.

Official source: [Open source document](#)

AKHB source PDF: [Open source document](#)

PDF pages: 1

Pinpoint: Unnumbered direction, page 1

Case history counting

Canonical note count: 1

Verified judicial order count: 2

Distinct judicial PDF count: 2

Final merits judgment count: 0

Explanation: One linked note for two distinct dated ROPs: an original reasoned refusal of special leave and a later review-listing order. Brij remains a separate proceeding and note.

Primary source

Source description: Supreme Court of India official reasoned Record of Proceedings dated 21 March 2025, supplemented by review ROP dated 11 March 2026

Official source: [Open source document](#)

AKHB source PDF: [Open source document](#)

Judges: Sanjiv Khanna; Sanjay Kumar; Surya Kant

Outcome type: Reasoned SLP dismissal without leave

Additional sources

Entry 1

Decision date: 2026-03-11

Title: Central Board of Indirect Taxes and Customs & Ors. v. M/s Aberdare Technologies Private Limited & Anr.

Case number: Review Petition(Civil)Diary35961/2025 in SLP(C)7903/2025

Official source: [Open source document](#)

AKHB source PDF: [Open source document](#)

PDF pages: 1

Source type: Court record of proceedings

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