

The Union of India & Ors. v. Brij Systems Ltd. & Ors.

Case number: SLP (C) No. 8559 of 2025, Diary No. 6334 of 2025; SLP (C) No. 7500 of 2025 shown as connected in the 1 September 2026 ROP

Citation: Procedural orders dated 24 March 2025, 27 January 2026 and 1 September 2026; no neutral citation verified

Decision date: 2025-03-24

GST return-correction litigation: sections 37(3) and 39(9), admitted clerical errors and continuing Court consideration

Court: Supreme Court

Bench: 24 March 2025: Sanjiv Khanna, CJI, Sanjay Kumar and K.V. Viswanathan, JJ.; 27 January 2026: Sanjay Kumar and K. Vinod Chandran, JJ.; 1 September 2026: Sanjay Kumar and Sanjeev Sachdeva, JJ. No individual author is identified.

Decision stage: Continuing consideration of return-correction issue; notice to CBIC, amicus assistance and later relisting; no final merits disposal in reviewed orders

Procedural warning

The opening 24 March 2025 observation that the SLP had no merit was followed by notice to CBIC, appointment of an amicus and relisting, not an operative dismissal. Later orders continue the matter. The latest reviewed order directs relisting on 13 October 2026; it does not decide the merits, extend a statutory deadline or strike down sections 37(3) or 39(9).

01 Facts

The Union and other petitioners approached the Supreme Court against the Bombay High Court judgment dated 2 July 2024 in Writ Petition No. 783 of 2022. On 24 March 2025, after condoning delay, the Court referred to its recent dismissal of CBIC's SLP in *Aberdare*. It then identified a recurring problem: a seller's clerical or arithmetical return error may become apparent only after the purchaser is denied ITC, by which time the Revenue says correction is barred by sections 37(3) and 39(9). The Court recorded that the Revenue accepted the clerical/arithmetical nature of the errors in the matters it was describing. It issued notice to CBIC to address the issue and appointed Arvind P. Datar as amicus curiae. Later ROPs identify the registered case as SLP (C) No. 8559 of 2025. The September 2026 ROP also lists SLP (C) No. 7500 of 2025, without identifying its separate party title in that source. The specific invoice fields, tax periods, amounts and entire High Court relief are not set out in the three reviewed ROPs.

Pinpoint: 24 March 2025 ROP, pages 1-2; 27 January 2026 ROP, page 1; 1 September 2026 ROP, page 1.

02 Court Discussion

The Hon'ble Court's initial observation that it found no merit in the SLP referred to *Aberdare*, but the order did not end there. Its operative continuation issued notice to CBIC to resolve the recurring timing issue, recognized the consequences for purchasers, appointed an amicus and directed relisting. The distinction matters: a reading confined to the opening sentence would incorrectly report a completed disposal and miss the continuing issue before the Court. The 27 January 2026 order expressly states that the matter requires a hearing at length; it requires papers and documents to be supplied to the amicus and his name/designation to appear in the cause list. The 1 September 2026 order records his request for time to respond to the

Revenue affidavit dated 28 November 2025 and gives a further listing direction. Neither later order decides that the affidavit is correct, resolves the legality or application of the statutory time bars, or grants a general correction facility. Their continuation also supplies the context for the separate Aberdare review order of 11 March 2026, which defers that review's listing until Brij is decided. The affidavit and the amicus's eventual response are not among the materials reviewed, so their content and conclusions are not inferred.

Pinpoint: 24 March 2025 ROP, final paragraph on page 1 and entire page 2; 27 January 2026 ROP, operative text on page 1; 1 September 2026 ROP, operative text on page 2; related Aberdare review ROP, 11 March 2026, page 1.

03 Decision

On 24 March 2025, the Court condoned delay, issued notice to CBIC on the return-correction issue, appointed Arvind P. Datar as amicus and directed relisting in the week commencing 28 April 2025. On 27 January 2026, it directed supply of papers to the amicus, printing his name and designation in the cause list, and relisting for hearing on 17 March 2026. On 1 September 2026, after recording his request for time to respond to the Revenue affidavit, it directed relisting on 13 October 2026 with the matters retaining their list position. The earlier listing dates are historical. The last date is the direction in the latest reviewed order and does not prove a future hearing or outcome. None of these three ROPs records final disposal of the broader issue, a statutory amendment or invalidation, or a generally extended correction deadline.

Pinpoint: 24 March 2025 ROP, pages 1-2; 27 January 2026 ROP, page 1; 1 September 2026 ROP, page 2.

04 In Favour Of

No final merits outcome in reviewed orders; continuing Court consideration with amicus assistance

No final winner on the broader return-correction issue in the reviewed Brij orders. The Court's observations recognize the difficulty faced by taxpayers, but the operative course is notice, assistance by an amicus and continued consideration. The Revenue's SLP must not be marked finally dismissed merely from the opening 24 March observation, and the later listings do not finally uphold or invalidate the correction time bars. There is no verified new general entitlement to revise returns or receive ITC in these orders.

Pinpoint: 24 March 2025 ROP, pages 1-2; 27 January 2026 ROP, page 1; 1 September 2026 ROP, page 2.

05 AKHB REVIEW POINT

AKHB REVIEW POINT: Maintain the Court's procedural history alongside any quotation of the favourable March 2025 observations. For a correction dispute, preserve evidence showing the error was genuinely clerical or arithmetical, the relevant return and invoice trail, tax payment, discovery date, purchaser's credit denial and the exact provision relied upon for rejecting correction. A pending systemic question does not itself suspend or enlarge statutory deadlines, and these ROPs do not authorize ignoring them. Seek advice on the applicable provision and available remedy rather than assuming this proceeding supplies an automatic reopening route. Check the order made after the directed 13 October 2026 listing before claiming the issue is settled; also check the separate Aberdare review because its listing is expressly linked to a Brij decision. Keep the two litigation families distinct, with each dated order clearly labelled as procedural or substantive according to its actual text.

Pinpoint: AKHB analysis based on the three reviewed Brij ROPs and the separate Aberdare review-listing direction of 11 March 2026.

Sources and limitations

Relevant provisions

Central Goods and Services Tax Act, 2017: sections 37(3) and 39(9), expressly identified in the 24 March 2025 ROP

Input tax credit consequences of clerical/arithmetical return mistakes, as described in that ROP; no independent entitlement adjudication

Special-leave procedure, notice to CBIC and appointment of amicus curiae

Statutory note

Sections 37(3) and 39(9) are identified as the provisions relied on by the Revenue to resist out-of-time correction. The reviewed ROPs do not reproduce their full dated text or set out every exception, amendment or applicable return period. They contain no holding that those provisions are unconstitutional, no new statutory date and no universal direction to reopen returns. The note does not certify the current consolidated law or any administrative/legislative implementation. Proposals, affidavits and future hearing dates should be kept distinct from an enacted amendment or judicial disposition.

Treatment note

The three original ROPs and linked Aberdare review direction were checked on 12 October 2026. The official case-search evidence available in the research record displays Brij orders of 24 March 2025, 27 January 2026 and 1 September 2026; the latest reviewed operative direction is for relisting on 13 October 2026. This is a bounded source-history check, not an exhaustive certification of all filings, subsequent judicial treatment or last-minute listing changes. No final broader-issue decision is established by the reviewed set. The contents of the Revenue affidavit of 28 November 2025 and the amicus response have not been reviewed. 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

All five pages across the three Brij ROPs were read: 24 March 2025, two pages; 27 January 2026, one page; 1 September 2026, two pages. The March ROP prints Diary No. 6334/2025, while the later ROPs verify SLP (C) No. 8559/2025 and the same underlying High Court judgment. The September record shows connected SLP (C) No. 7500/2025; its distinct title is not supplied in that source and is not guessed. Dates and benches were checked against each heading. The March Chief Justice office label is resolved as Sanjiv Khanna using the official Court tenure roster. The operative continuation on March page 2 and relisting direction on September page 2 were visually checked. Each source retains its date and exact hash. The separately read Aberdare orders remain a distinct linked note, not extra Brij judgments.

Dated order history

Order 1 2025 03 24

Decision date: 2025-03-24

Title: The Union of India & Ors. v. Brij Systems Ltd. & Ors.

Case number: SLP(C) Diary 6334/2025

Bench: Sanjiv Khanna, CJI, Sanjay Kumar and K.V. Viswanathan, JJ.

Order kind: Notice to CBIC and amicus appointment

Text: After the opening no-merit observation and reference to Aberdare, the Court issued notice on the recurring correction issue, appointed Arvind P. Datar as amicus and relisted the matter. There is no operative dismissal in this ROP.

Official source: [Open source document](#)

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

PDF pages: 1-2

Pinpoint: Page 1 opening observation; page 2 continuation and directions

Order 2 2026 01 27

Decision date: 2026-01-27

Title: Union of India & Ors. v. Brij Systems Ltd. & Ors.

Case number: SLP(C)8559/2025; Diary6334/2025

Bench: Sanjay Kumar and K. Vinod Chandran, JJ.

Order kind: Further hearing and papers for amicus

Text: The Court stated that hearing at length was required, directed supply of papers to the amicus and inclusion of his name/designation in the cause list, and directed relisting for 17 March 2026.

Official source: [Open source document](#)

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

PDF pages: 1

Pinpoint: Unnumbered operative order, page 1

Order 3 2026 09 01

Decision date: 2026-09-01

Title: Union of India & Ors. v. Brij Systems Ltd. & Ors. and connected matter

Case number: SLP(C)8559/2025 with SLP(C)7500/2025

Bench: Sanjay Kumar and Sanjeev Sachdeva, JJ.

Order kind: Amicus response and relisting direction

Text: The amicus sought time to respond to the Revenue affidavit dated 28 November 2025. The Court directed relisting on 13 October 2026, retaining list position. No merits determination or disposal is recorded.

Official source: [Open source document](#)

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

PDF pages: 1-2

Pinpoint: Connected SLP on page 1; operative order on page 2

Case history counting

Canonical note count: 1

Verified judicial order count: 3

Distinct judicial PDF count: 3

Final merits judgment count: 0

Explanation: One procedural-history note for three separately dated ROPs. No final merits judgment is established by these orders. Aberdare original and review remain in their own linked note; the connected SLP number is not an additional judgment.

Primary source

Source description: Supreme Court of India official ROPs dated 24 March 2025, 27 January 2026 and 1 September 2026

Official source: [Open source document](#)

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

Judges: Sanjiv Khanna; Sanjay Kumar; K.V. Viswanathan; K. Vinod Chandran; Sanjeev Sachdeva

Outcome type: procedural

Additional sources

Entry 1

Decision date: 2026-01-27

Title: Union of India & Ors. v. Brij Systems Ltd. & Ors.

Case number: SLP(C)8559/2025; Diary6334/2025

Official source: [Open source document](#)

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

PDF pages: 1

Source type: Court record of proceedings

Entry 2

Decision date: 2026-09-01

Title: Union of India & Ors. v. Brij Systems Ltd. & Ors. and connected matter

Case number: SLP(C)8559/2025 with SLP(C)7500/2025

Official source: [Open source document](#)

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

PDF pages: 1-2

Source type: Court record of proceedings

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