

## **OPTIVAL HEALTH SOLUTIONS PVT LTD Vs UoI-HC**

**GST** - Petitioners have sought a direction upon the respondents to allow them to revise/rectify their Form GST TRAN-2 electronically or manually - Petitioners contend that the present scheme of things does not allow rectification or revision of the TRAN-2 form and such a lacuna violates Article 14 of the Constitution; that an assessee should be allowed to revise or rectify TRAN-2 form particularly when TRAN-1 forms are allowed to be revised or rectified; that authorities must have similar provisions as akin to rule 120A of the CGST Rules, 2017.

**Held:** Taxing statutes are to be strictly construed but such interpretation should not lead to a reckless or a mindless mechanical application of the statute - Form GST TRAN-2, at best, is an admission of the person filing the same with regard to the contents of the document - A person making an admission is entitled to prove that the admission was made by mistake or was untrue - If, a person making the admission is able to substantiate with cogent evidence that the admission was a mistake or was untrue, then such facts have to be taken into consideration for the purpose of deciding the evidentiary value of the admission and relevancy thereof - in other words, law permits a person making an admission, the liberty of explaining the same, if he so chooses - Form GST TRAN-2, at best, can be an admission allowing the authorities to inform the state of affairs of the petitioner in relation to the subject matter governed by such form - However, neither the Act nor the Rules of 2017 can be read to mean that the same excludes the right of a person making an admission to forfeit the opportunity to explain it - neither the Act nor the Rules of 2017 forfeits the right of a person making an admission to substantiate that such admission was made by mistake or was untrue - Therefore, when such a person is seeking to correct form GST TRAN-2 on his own, an opportunity should be afforded to such person to correct the same - the authorities may retain the original GST TRAN-2 form for their assessment purpose and can confront the person seeking to revise the GST TRAN-2 with the form as originally filed and require explanation as to why such revision was required and whether such revisions are justified or not - such an enquiry can be held in the assessment proceedings - Authorities are directed to allow the petitioner to file a revised Form GST TRAN-2 either electronically or manually, in accordance with law, within four weeks - Petition is disposed of:  
High Court