



**Office of the Commissioner, State Goods and Services Tax  
Department, Tax Towers, Karamana P.O, Thiruvananthapuram**

**SGST Policy Division**

Email: cstpolicy.sgst@kerala.gov.in

Ph:04712785276

File No.: SGST/8341/2024-PLC12

Date: 13-02-2025

**Circular No. 06/2025 - Kerala SGST**

**Subject:** Provisions for Rectification of errors under section 161 of the Kerala State GST Act - 2017 - instructions issued - reg.

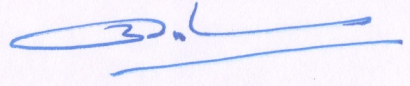
1. The provisions for rectification of errors in a statute is a legal remedy to rectify the errors that occurred in orders, decisions, notices etc and are apparent on the face of record.
2. In GST law, the above provision is empowered under section 161 of the Act.
3. On going through the above provision, it can be seen that the most important phrase in the aforesaid provision is '***error which is apparent on the face of record***', as it is the sole ground on which the rectification is allowed. The crucial process in this regard is to decide whether the error pointed out is an error apparent on the face of record or not. This matter has been a subject of discussion in so many court judgments and in one of such judgment, *Parsion Devi and Others Vs. Sumitri Devi and Others, (1997) 8 SCC 715*, the Hon'ble Supreme Court observed that "*An error that has to be established by a long-drawn process of reasoning on points where there may conceivably be two opinions can hardly be said to be an error apparent on the face of the record.*"
4. Accordingly, no error can be said to be apparent on the face of the record if it is not manifest or self-evident and requires an examination or argument to establish it.
5. In this circumstance, to ensure uniformity in the implementation of the provisions of section 161 of the Kerala State Goods and Services Tax

Act, 2017 across the field formations, in exercise of the powers conferred by section 168 (1) of the KSGST Act, the following instructions are being issued for strict compliance:

- i. The power of rectification is confined only to mistakes apparent on the face of records.
- ii. The application for rectification can be considered only if the mistake is *ex-facie* and the matter does not involve the presentation of further arguments or replies or submissions by either of the parties. In simple terms, the decision to be made on the debatable point of law or disputed question of facts is not an error apparent on the record.
- iii. The proper officer should ensure that the error is an obvious mistake, such as clerical, arithmetical, or any other error that is evident without detailed examination. In other words, the resultant order or notice consequent to rectification should not be a modified one after re-evaluation or reconsideration of facts and pieces of evidence produced subsequently.
- iv. Rectification under Section 161 may be done within three months from the date of issuance of the decision, order, notice, certificate, or any other document. However, no such rectification shall be done after a period of six months from the date of issue of such decision or order or notice or certificate or any other document, except in situations wherein the rectification is purely in the nature of correction of a clerical or arithmetical error, arising from any accidental slip or omission.
- v. If the rectification adversely affects any person (such as increasing the liability of the taxpayer), the principles of natural justice shall be ensured.
- vi. A separate register shall be maintained in every office to record the details of rectification made under section 161 of the Act (the format of the Register is Annexed).
- vii. In cases where rectification has been initiated, prior intimation shall be given to the concerned Joint Commissioner regarding the rectification under section 161. The Joint Commissioners shall ensure that the subject matter to be rectified falls within the scope of rectification provisions, and, where necessary, appropriate internal directions shall also be issued.
- viii. **It shall be ensured that all the rectified demand orders along with the order in original are forwarded to the Review Cell for**

**verification.**

6. Difficulty, if any, in the implementation of this Circular may be brought to the notice of the undersigned.



AJIT PATIL I A S  
COMMISSIONER

To

All Concerned

