

Court No. - 39

Case :- WRIT TAX No. - 494 of 2020

Petitioner :- Aparna Gupta

Respondent :- Union Of India And 2 Others

Counsel for Petitioner :- Rahul Agarwal

Counsel for Respondent :- A.S.G.I.,B.K.Singh Raghuvanshi

Hon'ble Saumitra Dayal Singh,J.

Hon'ble Shiv Shanker Prasad,J.

1. Heard Sri Rahul Agarwal, learned counsel for the petitioner and Sri Ankur Agarwal, learned counsel for the respondent.
2. Present writ petition has been filed to assail the order/communication dated 08.06.2020 issued by the Assistant Commissioner Member-2, Designated Committee-2, rejecting petitioner's declaration filed under Section 125 of the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 (hereinafter referred to as 'SVLDRS') read with Rule 3 of the Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules (hereinafter referred to as 'the SVLDRS Rules') framed under Section 132 of the Finance Act, 2019 on 30.12.2019, through online mode. Thus, the declaration filed was within time prescribed. Also undisputedly the declaration made was with respect to resolution of legacy dispute claimed to be existing between the parties in terms of Section 124(1)(d) of the SVLDRS. Consequentially the petitioner claims that she was entitled to the benefit of 70% of the service tax payable for the period of 2014-15 to June, 2017. Thus, 70% benefit was claimed on the service tax liability of Rs. 15,27,411/- that otherwise existed for the above period.
3. As to the eligibility, the petitioner relies on her statement dated 12.06.2019 recorded before the Senior Intelligence Officer, DGGI Zonal Unit, Bhopal. Copy of that statement is annexed as annexure 1 to the writ petition.
4. Accordingly, it has been asserted that the declaration made by the petitioner was

full and complete in all respects. It ought to have been processed under SVLDRS. The estimated amount payable should have been communicated such that the petitioner may have been further facilitated to pay the amount and obtain the requisite certificate under SVLDRS.

5. To the above facts there is no dispute. At present, we find that the declaration made by the petitioner has not been processed solely for reason of a technical glitch/error attributable to the web portal and its management. Thus, solely for reason that the statement of the petitioner was recorded at Bhopal, outside the territorial jurisdiction of the Service Tax Authority at Kanpur, where the petitioner normally resides, the declaration made by the petitioner came to be rejected. Perusal of the impugned communication does not bring forth any other reason or circumstance to reject the petitioner's declaration.

6. Thus, there survives no dispute requiring adjudication by this Court. The mistake having been admitted by the revenue authorities and that being the only reason for rejection of the declaration made by the petitioner, the impugned order cannot stand. The same is set aside. Further direction is issued to respondents to now process petitioner's declaration within a period of three weeks such that the estimated amount may be communicated to the petitioner within that time. It may allow the petitioner to comply the same within a period of one week therefrom. All consequential actions may be taken and completed within a further period of one month vis-a-vis issuance of certificate of resolution of dispute.

7. The writ petition is **disposed of**.

Order Date :- 7.12.2023

Abhishek Singh