

IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA**CWP No. 6461 of 2021****Decided on: 08.10.2026**

M/s C.K. Infrastructures Limited Tutikandi,
 Shimla, H.P. through its Resident Manager Petitioner

Versus

The Commissioner of Central Goods and Service
 Tax Commissionerate and others ... Respondents

Coram**Hon'ble Mr. Justice Ajay Mohan Goel, Judge****Hon'ble Mr. Justice Yogesh Jaswal, Judge****Whether approved for reporting?¹**

For the petitioner : Mr. Vishal Mohan, Senior Advocate
 with M/s Praveen Sharma, Abhinav,
 Akshit Rana and Shantanu Sahot,
 Advocates.

For the respondents : Mr. Vijay Kumar Arora, Senior
 Advocate with M/s Hitansh Raj,
 Gaurav Kumar, Avantika Bhandari
 and Rashita Thakur, Advocates.

Ajay Mohan Goel, Judge *[Oral]*

By way of this writ petition, the petitioner has *inter alia*
 prayed for the following reliefs:-

- a). That this Hon'ble Court may kindly be pleased to issue a writ in the nature of Certiorari quashing the orders dated 27.12.2019 and 07.02.2021 passed by the Ld Respondent No 2 whereby application filed under [Sabka Vishwas Legacy Disputes Resolution] Scheme 2019 stands rejected on the ground that

¹ Whether reporters of the local papers may be allowed to see the judgment?

petitioner could not have made disclosure in respect of one of the issues only.

b). That this Hon'ble Court may kindly be pleased to issue a writ in the nature of Mandamus directing the respondents to allow declaration filed under SVLDRS 2019."

2. The issue involved in this petition is in a very narrow compass. Under the 2nd Finance Act of the year 2019, a 'Sabka Vishwas Legacy Disputes Resolution Scheme 2019' was notified by the Union under Section 120 thereof. The petitioner applied for the benefit of said Scheme, as according to the petitioner, it was duly covered by the provisions of the Finance Act, rendering it eligible to claim the benefit of the Scheme.

3. The grievance of the petitioner is that in terms of the impugned orders which have been passed by respondent No. 2, the applications filed by the it under the Sabka Vishwas Legacy Dispute Resolution Scheme, 2019, stand rejected on the ground that the petitioner had not made complete disclosure in respect of the issues mentioned therein.

4. Learned Senior Counsel appearing for the petitioner submitted that in the light of the fact that there was no intent of the petitioner not to make good whatever tax/penalty is payable by the

petitioner to the Authority under the 'Sabka Vishwas Legacy Dispute Resolution Scheme, 2019', even by taking the amount to be as is being pointed out by the Authority, interest of justice would be served, in case, the impugned orders are quashed and the respondents are directed to reconsider the applications of the petitioner under the 'Sabka Vishwas Legacy Dispute Resolution Scheme, 2019', by treating the disclosed amount to be, as has been pointed out by the revenue in the Show Cause Notice dated 11.10.2019, a copy of which is appended with the reply of the respondents as Annexure R-1. On instructions, he stated at bar that the petitioner shall not dispute/agitate the amount as has been pointed out by the Revenue and the case of the petitioner be considered under the Scheme, not on the basis of the disclosure made by it, but on the basis of the amount, which as per the respondents is payable by the petitioner.

5. Learned Senior Counsel referred to the judgment of the Hon'ble Co-ordinate Bench of this Court in CWP No. 1950 of 2021, titled East Bourne Hotels Pvt. Ltd. versus Union of India and others, decided on 02.06.2025 and submitted that in the said case also, similar issue was there and the Hon'ble Co-ordinate Bench was

pleased to dispose of the said petition by directing the respondents to recalculate the correct liability of the petitioner under the amnesty scheme after associating and affording an opportunity to the petitioner to present its case. He submitted that interest of justice would be served, in case, this petition is also disposed of by passing similar order.

6. On the other hand, learned Senior Counsel for the respondents has submitted that as decision had already been taken by the Authority on the applications which were filed by the petitioner and as there was no infirmity in the orders under challenge, there was no occasion for the Court to grant relief in favour of the petitioner as was being claimed.

7. Having heard learned counsel for the parties and having gone through the pleadings as well as documents appended therewith as also the spirit behind the 'Sabka Vishwas Legacy Dispute Resolution Scheme, 2019', we are of the considered view that those disputes which can be settled under the 2019 Scheme should be put to an end. We make this observation for the reason that keeping a dispute alive serves no one's purpose.

8. In the present case, as it is not in dispute that the

applications of the petitioner were rejected solely on the ground that the disclosure made by the petitioner was not matching with the records of the Authority and now as the petitioner has made a statement before this Court that the case of the petitioner be decided under the Scheme by taking the disclosed amount to be as stands assessed by the Authority, we are of the considered view that in the light of this fair stand taken by the petitioner, it would be in the interest of Revenue also that the entire issue is put to a quietus by recalculating the correct liability of the petitioner as per the 2019 Scheme, after associating and affording an opportunity to the petitioner to present its case in terms of the amount which stands referred to in the Show Cause Notice dated 11.10.2019, which amount be treated as the final amount in respect of the scheme.

9. Accordingly, this petition is disposed of with the direction that the applications of the petitioner be reconsidered by the Designated Committee in terms of the 2019 Scheme. If need so arises, a Designated Committee in terms of the 2019 Scheme be constituted for this purpose. The Designated Committee shall calculate the liability of the petitioner under the amnesty scheme by taking the amount assessed by the Authority in terms of Show

Cause Notice dated 11.10.2019 to be the final liability, on which the case of the petitioner shall be considered by the Designated Committee in terms of the 2019 Scheme. Let needful be done within a period of three months from today. It is further observed that the Authority shall give reasonable time to the petitioner to make good the amount that may be determined as payable by the petitioner to the Authority, by granting the petitioner at least 60 days' time in this regard. In case, the amount is not made good by the petitioner within period of 60 days, then the Authority(s) shall be at liberty to charge such interest thereupon as the law permits.

The petition stands disposed of in above terms. Pending miscellaneous application(s), if any, also stand disposed of accordingly.

(Ajay Mohan Goel)
Judge

(Yogesh Jaswal)
Judge

October 08, 2026
(narender)