

***IN THE HIGH COURT OF BOMBAY AT GOA******WRIT PETITION NO.34 OF 2018***

Nizam Shamsudin Ladgi. .... Petitioner.  
Versus  
Commissioner of Customs, Central  
Excise & Service Tax & Ors. .... Respondents.

Mr. Mahesh Amonkar, Advocate for the petitioner.

Ms. Priyanka Kamat, Central Govt. Standing Counsel for the respondents.

***Coram : Shantanu S. Kemkar &  
Prithviraj K. Chavan, JJ.***

***Date : 15 January 2018.***

**P.C.:**

By filing this petition under Article 226 of the Constitution of India, the petitioner has challenged the order dated 31st December, 2014, Exhibit "A", passed by the Assistant Commissioner (VCES Cell), Panaji, Goa, as also the demand notice dated 21st December 2017, Exhibit "B", issued by the Superintendent of CGST Range-1, Div-01, Bicholim, Goa.

2. According to the petitioner, in fact, he has deposited half of the amount prior to the coming into force of the Voluntary

Compliance Encouragement Scheme and the balance amount was deposited subsequent to the passing of the impugned order. In the circumstances, according to him, the demand notice at Exhibit “B” cannot be sustained.

3. Today, when the matter came up for hearing, the learned Counsel appearing for the respondents made a statement that in case the petitioner makes a detailed representation, with supporting documents in regard to his contention that he has deposited the entire amount with interest and, as such, no amount is liable to be paid to the respondents, the Competent Authority of the Department shall consider the petitioner's representation and take appropriate fresh decision, in accordance with law, uninfluenced by the order in appeal dated 7th December 2016, as also the order passed by the Tribunal dated 8th September 2017 in which the petitioner was non-suited for want of jurisdiction.

4. Having regard to the aforesaid submission, we dispose of this petition by granting liberty to the petitioner to submit a detailed representation, with supporting documents, within four weeks from today. On receipt of such representation, the Competent Authority of the respondents shall examine such representation and take appropriate decision on it, in accordance with law uninfluenced by

the aforesaid orders of the Commissioner and the Tribunal stated above as, admittedly, the said orders were passed holding that they have no jurisdiction in the matter.

5. Let the decision, as aforesaid, be taken within a period of eight weeks from the date of receipt of such representation.

6. Until such decision on the representation is taken, no coercive steps shall be taken against the petitioner in respect of the impugned demand notice.

7. The petition stands disposed of.

***Prithviraj K. Chavan, J.***

***Shantanu S. Kemkar, J.***