

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO. 1500 OF 2019**

Pace Setters Business SOL Unions Private ... Petitioner
Limited

V/s.

The Union of India and Ors. ... Respondents

Mr. Pragya Koolwal I/by UBR Legal for Petitioner.

Mr. Swapnil Bangar a/w Mr. Ram Ochani for Respondents

Dr. Mahesh Chavan, Assistant Commissioner, Div-VI, Mumbai Central and Mr. Ashok Kulgod, Assistant Commissioner-Legal are present in Court.

CORAM : M.S. SANKLECHA AND

S.C. GUPTE, JJ.

DATED : 25th July 2019.

P.C. :

1. This Petition under Article 226 of the Constitution of India challenges the order dated 22nd March 2018 passed by the Designated Authority (VCES Cell), CGST and CX, Mumbai Central, New GST Bhavan, Mumbai (Respondent No.3). By the impugned order dated 22nd March 2018 the Respondent No. 3 rejected the Petitioner's application for settlement of tax dispute under the Voluntary Compliance Encouragement Scheme, 2013 (VCES Scheme).

2. Mr. Bangar, learned counsel appearing for the

Respondent on instructions of Dr. Mahesh Chavan, Assistant Commissioner states that the impugned order could be set aside and the matter be restored to the file of Respondent No.3 for fresh decision.

3. In view of the above, we set aside the impugned order dated 22nd March 2018 passed by the Respondent No.3-the Designated Authority of the VCES Scheme. However, the petitioner's application dated 21st October 2013 is restored to file of Respondent No. 3-The Designated Authority for fresh disposal in accordance with law.

4. Petition disposed of in above terms.

(S.C. GUPTE, J)

(M.S. SANKLECHA, J)