BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : **31.10.2019**

CORAM:

THE HONOURABLE MR.JUSTICE M.GOVINDARAJ

W.P.(MD)No.4029 of 2019
and
W.M.P.(MD)Nos.3131 and 3156 of 2019

S.Manikandan,
Proprietor,
M/s.Tilai Technologies,
2nd Floor, Premier Plaza,
No.122/5, Bharathiar Salai,
Opp. to RC Higher Secondary School,
Cantonment,
Trichy-01. : Petitioner

Vs.

1.The P.C./Commissioner (Appeals-II),
Central Excise and GST,
Office of the Commissioner of Customs and
Central Excise (Appeals-2),
No.1, Williams Road, Cantonment,
Tiruchirappalli-620 001.

2.The Joint Commissioner,
Office of the Commissioner of Central
Excise and Service Tax,
No.1, Williams Road, Cantonment,
Tiruchirappalli-620 001.

3.The Assistant Commissioner,
Office of the Assistant Commissioner of GST &
Central Excise, Tiruchirappalli - I Division,
No.1, Williams Road, Cantonment,
Trichy-620 001. : Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari, to call for the records of the third respondent vide its order No.O.C.No.365/2019, C.No.IV/16/18/2013-STR, dated 29.01.2019 on the file of the third respondent and received by the petitioner on 31.01.2019 and quash the same.

For Petitioner : Dr.R.Rajagopal
For Respondents : Mr.R.Aravindan

ORDER

The petitioner is running a Commercial Training Institute in the name and style of "M/s.Tilai Technologies". Since the petitioner has not paid the service tax and the penalty imposed, notice under Section 87(b) of the Finance Act, 1994, was issued on 29.01.2019, vide O.C.No.365/2019, C.No.IV/16/18/2013-STR. He filed an appeal against the same and simultaneously, challenged the notice before this Court.

2. Heard both sides.

3. During the pendency of the Writ Petition, the respondents have announced a Scheme called "SABKA VISHWAS Scheme", dated 08.09.2019. The Scheme reads as under:

"Goods and Service Tax and Central Excise Tax Department
Commissioner Office, Tiruchirappalli
" SABKA VISHWAS"

(Settlement for pending cases in Central Excise and Service Tax) - SCHEME-2019

PURPOSE

To give chances for them to come forward to settle the pending cases in Central Excise and Service Tax Act through proceedings under the law.

Chance has been given to settle the pending cases in Central Excise and Service Tax in one settlement.

PERSONS WHO ARE ELIGIBLE TO APPLY UNDER THIS SCHEME

- **The persons who have received notice stating reasons for not paying central excise and service tax and the persons who have filed the appeal in the Appellate Tribunal and their cases has not been completed the final hearing till 30.6.2019.**
- **Taxable person who has to pay tax in pending.**
- **The persons who have received notice giving reasons for not paying penalty amount and delay in payment amount and their cases has not been completed the final hearing till 30.6.2019.**
- **The persons who have voluntarily come forward to pay their evasion tax and they give the details of the tax.**
- **Enquiry or investigation or audited tax return is calculated persons who are informed through office on or before 30.6.2019 or the persons who have accepted to give the details of the taxes to be paid and given the statement to the Central Excise and Service Tax Office on or before 30.6.2019.**

REMEDIES AVAILABLE UNDER THIS SCHEME

Taxes Dues	Notice Stating the reasons or one or more appeals till 30.6.2019	Enquiry or investiga-tion or audited tax return is calculated till 30.6.2019	Amount of tax dues which are not paid	According to the notice the amount of taxes to be paid	Tax paid or Non-pay-ment or late payment or demand-ing to show reasons given to the notice for penalty	Voluntarily come forward to declare the evasion of tax
Amount upto 50 Lakhs	70%	70%	60%	60%	Interest amount and penalty amount fully	Remedies to interest amount and no remedy to penalty amount
Amount above 50 Lakhs	50%	50%	40%	40%		

4. As per the said Scheme, the petitioner submits that he is entitled to waiver of interest amount and penalty amount fully and he opts to avail the benefits of the Scheme.

5. Recording the submission made by the petitioner, the Writ Petition is disposed of, giving liberty to the petitioner to approach the respondents to avail the benefits of the aforesaid Scheme.

(*)6. At this juncture, it is submitted by the learned counsel appearing for the petitioner that on the directions of this Court, the petitioner has paid 25% of the amount demanded by the respondents. In the event of the scheme being applied to the petitioner, he is entitled to get refund from the respondents and the refund shall be directly payable to the petitioner.

No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (AD-II)

(*) Amended as per order of this Hon'ble Court dated 28.11.2019

Sd/-

Assistant Registrar

// True Copy //

Sub Assistant Registrar(CS)

To

(*) to be substituted the order already despatched on 18.11.2019

1.The P.C./Commissioner (Appeals-II),
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No.1, Williams Road, Cantonment,
Trichy-620 001.

+2 CC to M/s.DR.R.RAJAGOPAL, Advocate (SR-95372[F] dated 01/11/2019)
+1 CC to M/s.R.ARAVINDAN, Advocate (SR-95525[F] dated 01/11/2019)

Order made in
W.P.(MD)No.4029 of 2019
31.10.2019

SML
MK (18.11.2019) 4P 7C
ns(CO)
TR(05.12.2019) 4P 7C