**IN THE HIGH COURT OF JUDICATURE AT PATNA**
**Civil Writ Jurisdiction Case No.3430 of 2020**

Bihar State Electronics Development Corporation Ltd. a company registered under the provisions of the Companies Act, 1956 having its head office at Beltron Bhavan, Shastri Nagar, Patna through its Managing Director Shri Rahul Singh, male aged about 48 years, son of late Sachidanand Singh.

... ... Petitioner/s

Versus

1. The Directorate General of Goods and Service Tax Intelligence Zonal Unit, Patna having Camp Office at 2nd Floor, Shaurya Trading Centre, 159, Dhalbhum Road, Sakchi, Jamshedpur, Jharkhand.
2. The Additional Director, Directorate General of Goods and Service Tax Intelligence, Zonal Unit, Patna having Camp Office at 2nd Floor, Shaurya Trading Centre, 159, Dhalbhum Road, Sakchi, Jamshedpur, Jharkhand.
3. The Principal Commissioner- I, Central GST and Central Excise, government of India, 3rd Floor, Central Revenue Building, Bir Chand Patel Path, Patna.
4. The Additional Commissioner, Department of Central GST and Central Excise, Government of India, 3rd Floor, Central Revenue Building, Bir Chand Patel Path, Patna.

... ... Respondent/s

**Appearance :**

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| For the Petitioner/s | : | Mr.Rajiv Kumar Singh, Adv |
| For the Respondent/s | : | Mr.S.D. Sanjay (Addl. S.G.) & Mr. Alok Agarwal, Adv |

**CORAM: HONOURABLE THE CHIEF JUSTICE**
**and**
**HONOURABLE MR. JUSTICE S. KUMAR**

ORAL ORDER

**(Per: HONOURABLE THE CHIEF JUSTICE)**

2 13-02-2020 The petition filed on 12.02.2020 is listed for hearing

for the first time today before the Court.

This petition has been preferred praying inter alia for the following reliefs:-

> (i) For the issuance of an appropriate writ of certiorari or in the nature of certiorari setting aside the statement issued under Section 127 of the Finance Act, 2019 read with rule 6 of the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 by the Designated Committee Constituted under the above-mentioned scheme wherein without considering the submissions made by the petitioner against the estimated amount payable and in a complete misinterpretation of the provisions of the scheme have held that the petitioner company is still liable to pay an amount of Rs. 2,48,37,663.50/- for availing the benefits of the said scheme.
>
> (ii) For the issuance of an appropriate writ or the direction upon the respondents to consider the amount of interest pre-deposited during the period of investigation as a pre-deposit for the purposes of Section 124(2) of the Finance Act, 2019."

The issue primarily is with regard to the amount deposited by the petitioner by way of pre-deposit of interest.

Mr. Rajiv Kumar Singh, learned counsel for the petitioner, argues that the petitioner is entitled to refund of the said amount by virtue of Section 124(2) of the Finance Act, 2019.

Learned Additional Solicitor General points out that by virtue of proviso to the said Section, situation would be perhaps contrary to one which is canvassed on behalf of petitioner.

Be that as it may, without adjudicating the issue on merits, as prayed for, petitioner is permitted to withdraw the present petition, as desired to avail an appropriate remedy, for the issue is only with regard to refund of the amount of interest, deposited under the Sabka Vishwas (Legacy Dispute Resolution), Scheme, 2019.

Liberty aforesaid is granted, clarifying that this Court has not expressed any opinion on the merits of this case.

**(Sanjay Karol, CJ)**

**(S. Kumar, J)**

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