



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 22.12.2020

CORAM:

THE HONOURABLE MR.JUSTICE ABDUL QUDDHOSE

W.P. (MD)No.17394 of 2020

and W.M.P. (MD) No.14534 of 2020

(Through Video Conference)

WEB COPY

M/s.Pandyan Pyrotechnics,
No.9/39, East Street,
Keela Chelliahpuram, Gangarakottai Village,
Elayirampennai, Sattur Taluk,
Virudhunagar District- 626 201
Rep. by its Partner
Shri.B.Kandasamy

... Petitioner

Vs

The Joint Commissioner of
Central GST & Central Excise,
Central Revenue Building,
No.4, Lal Bahadur Shastri Road,
Bibikulam, Madurai 625 002

... Respondent

PRAYER: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the entire records of the impugned order:- Order-in-Original No.MDU-CE-JC-05-2020 dated 25.08.2020 passed by the respondent and quash the same.

For Petitioner	: Mr.J.Sankarraman
For Respondent	: Mr.P.Aravindan, Senior Standing Counsel

O R D E R

Mr.P.Aravindan, learned Senior standing counsel accepts notice for the respondent. By consent of both sides, this writ petition is taken up for final disposal at the stage of admission itself.

2. The petitioner has challenged the impugned order in original, dated 25.08.2020 passed by the respondent. The petitioner has challenged the same on the ground that under the Sabka Vishwas (Legacy Dispute Resolution) Scheme 2019, as given under Finance (No.2), Act 2019, the petitioner has been discharged from any liability. But despite the same, according to him, the impugned order has been passed by total non-application of mind.

3. Mr.P.Aravindan, learned senior standing counsel for the respondent, on instructions would submit that the petitioner has been discharged from payment of any further duty, interest or penalty as found in form No. SVLDRS-4 issued by the designated committee under the Sabka Vishwas (Legacy Dispute Resolution) Scheme



2019. Since the petitioner has already been discharged, the impugned order dated 25.08.2020 has to be necessarily quashed.

4. Accordingly, the order in original dated 25.08.2020 passed by the respondent is hereby quashed and the writ petition is allowed. However, there shall be no order as to costs. Consequently, connected W.M.P.(MD) No.14534 of 2020 is closed.

Sd/-

Assistant Registrar (CSIII)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

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Note : In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the Advocate / litigant concerned.

To:

The Joint Commissioner of General GST & Central Excise,
Central Revenue Building,
No.4, Lal Bahadur Shastri Road,
Bibikulam, Madurai 625 002

W.P. (MD)No.17394 of 2020
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SSS(CO)

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