**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

Sr. No.110

**CWP No.8139 of 2020 (O&M)
Date of Decision : 16.06.2020**

Opel Auto Products Private Limited
...... Petitioner

Versus

Union of India and another ...... Respondents

**CORAM : HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE JASGURPREET SINGH PURI**

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Present : Mr. Ashok Kumar Jindal, Advocate
for the petitioner.

Mr. Sunish Bindlish, Standing Counsel
for the respondents.

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AJAY TEWARI, J. (ORAL)

1. This petition has been filed challenging the action of the respondents in issuing recovery notices even though as per the petitioner it had applied under the SVLDRS Scheme.

2. As per the petitioner, during inquiry by the Anti Evasion CGST, Gurugram, on 12.01.2018 the Unit Head of the petitioner had made a statement that an amount of Rs.20 Lakhs was due as service tax liability. As per the petitioner, thereafter the investigation is going on. The petitioner deposited a sum of Rs.2 lakhs and wrote a letter to the Superintendent

GRP-1 (Anti-Evasion), Gurugram asking for five installments to pay the amount 'as soon as possible'. Thereafter on 18.12.2018, the petitioner is informed that the case for service tax was being enquired into. During the pendency of this enquiry, the SVLDRS Scheme came into being and the petitioner had applied. However, it has been informed that its application could not be accepted as under the said Scheme the due amount had to be determined and the same has not been determined uptil now.

3. In the present petition, the petitioner has claimed that in fact its application could not have been rejected because the respondents wrote a letter dated 24.09.2019 (Annexure P-10) to one of the supplier of the petitioner calling upon it to stop payment to the petitioner and the amount due may be paid directly to the credit of the Central Goods and Service Tax Department. The petitioner particularly relies upon Para No.2 of the said letter which is as follows:-

> *'During the course of investigation, it has been found that M/s Opel Auto Products Pvt. Ltd. has defaulted the payment of Service Tax to the tune of Rs.20 Lakhs pertaining to the period 2015-16 to June, 2017.'*

4. It is the contention of counsel for the petitioner that this sentence shows that liability stands determined.

5. In our opinion, the said letter does not show final quantification determination and is at best a preliminary figure.

6. In the circumstances, no fault can be found with the action of the respondents in refusing to accept the application of the petitioner to be covered under the aforementioned scheme.

7. Petition is dismissed.

8. Since the main case has been decided, the pending C.M. Application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(JASGURPREET SINGH PURI)
JUDGE

June 16, 2020
ashish/pooja

Whether speaking/reasoned Yes/No

Whether Reportable : Yes/No