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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 1999/2020 & CM APPL. 7047/2020

CHAQUE JOUR HR SERVICES PVT. LTD. ..... Petitioner

Through: Mr. Puneet Agarwal, Mr. Deepak Anand, Ms. Purvi Sinha and Ms. Hemlata Rawat, Advocates.

versus

UNION OF INDIA & ORS. ..... Respondents

Through: Mr. Harpreet Singh, Senior Standing Counsel for R-2 to 4 with Ms. Suhani Mathur, Advocate.
Mr. Vivekanand Mishra, Senior Panel Counsel for R-1.

% **Date of Decison: 11th March, 2020.**

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MR. JUSTICE SANJEEV NARULA

JUDGMENT

MANMOHAN, J: (Oral)

1. Present writ petition has been filed challenging the order dated 10th December, 2019 whereby the declaration filed by the petitioner under Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 (hereinafter referred to as 'Scheme') has been rejected on the ground that *"the concerned investigative authority has informed that the amount was neither finally quantified and nor communicated to the assessee till 30th June, 2019"*.

2. Learned counsel for petitioner submits that the rejection has been made by respondent No.2 without any prior notice as well as hearing and without referring to the petitioner's letter dated 25th November, 2019.

3. In the said letter, the petitioner had specifically contended that para 4(a) of the Central Board of Indirect Taxes and Customs Circular dated 27th August, 2019 provided that relief was available under the Scheme for cases under investigation and audit where the duty involved had been admitted by the assessee/declarant in a statement on or before 30th June, 2019. The relevant portion of the para 4(a) of the Circular dated 27th August, 2019 reads as under:-

> *"4. The relief extended under this scheme is summed up, as follows:*
> *(a) For all the cases pending in adjudication or appeal (at any forum), the relief is to the extent of 70% of the duty involved if it is Rs.50 lakhs or less and 50% if it is more than Rs.50 lakhs. The* ***Same relief is avaioable for cases under investigation*** *and audit* ***where the duty involved is*** *quantified and communicated to the party or* ***admitted by him in a statement on or before 30.06.2019****."*

4. It was further stated in the letter dated 25th November, 2019 that the petitioner company had quantified and admitted the service tax liability of Rs.1,75,63,982/- in its letter dated 06th August, 2018.

5. Since in the present case, the petitioner has raised a plea that it was eligible to file a declaration despite the demand having been neither quantified nor communicated to the assessee till 30th June, 2019, this Court is of the opinion that an opportunity of hearing should have been given to the petitioner before passing any adverse order.

6. Consequently, the order dated 10th December, 2019 is set aside and the Petitioner is directed to appear before Respondent No. 2 on 16th March,

2020 at 02:30 PM. Respondent No. 2 after giving an opportunity of hearing to the Petitioner shall pass a reasoned order on or before 25th March, 2020. The rights and contentions of the parties are left open.

7. With the aforesaid directions, the present writ petition along with pending application stand disposed of. Order *dasti* under the signatures of Court Master.

MANMOHAN, J

SANJEEV NARULA, J

MARCH 11, 2020
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