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

\+ W.P.(C) 2244/2020

INDUSTRIAL PERSONNEL & SECURITY SERVICES PVT. LTD.
..... Petitioner

Through Mr.Ruchir Bhatia, Advocate.

versus

COMMISSIONER OF CENTRAL GOODS & SERVICES TAX DELHI SOUTH & ANR. ..... Respondents

Through Mr.Harpreet Singh, Sr.Standing counsel for GST with Ms.Suhani Mathur, Advocate.

% Date of Decision: 11th March, 2020.

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

J U D G M E N T

MANMOHAN, J: (Oral)

C.M.No.7825/2020

Exemption allowed, subject to all just exceptions.

Accordingly, the application stands disposed of.

W.P.(C) No.2244/2020 & C.M.No.7826/2020

1. Present writ petition has been filed challenging the communications dated 26th November, 2019 and 19th December, 2019, whereby the petitioner's application 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 submitted that the amount has neither been quantified nor communicated to the assessee"*.

2. Learned counsel for petitioner submits that the impugned communications have been issued without any prior notice and without giving an opportunity of hearing to the petitioner.

3. Learned counsel for petitioner emphasises that Section 127 of the Scheme clearly contemplates that an opportunity of hearing be given to the declarant (petitioner in the present case) by the Designated Committee. He further submits that the petitioner is eligible to apply under the Scheme by virtue of the Circular No.1071/4/2019-CX.8 dated 27th August, 2019 issued by the Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance.

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

5. Consequently, the impugned communications dated 26th November, 2019 and 19th December, 2019 are set aside and the respondent no.1 is directed to decide the petitioner's application after giving an opportunity of hearing to the petitioner. For this purpose, list the matter before respondent no.1 on 16th March, 2020 at 11.30 P.M. A reasoned order, after giving an opportunity of hearing, shall be passed by respondent no.1 on or before 25th March, 2020. The rights and contentions of both the parties are left open.

6. With the aforesaid directions, the present writ petition along with pending application stand disposed of.

7. Order *dasti* under the signature of the Court Master.

MANMOHAN, J

SANJEEV NARULA, J

MARCH 11, 2020
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