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

\+ W.P.(C) 3741/2020

PRO INTERACTIVE SERVICES INDIA PVT. LTD. ..... Petitioner
Through: Mr. N. Venkataraman, Senior Advocate with Mr. Ruchir Bhatia and Ms. Madhura NM, Advocates.

versus

COMMISIONER OF CENTRAL GOODS AND SERVICES TAX DELHI SOUTH & ANR. ..... Respondents
Through: Mr. Harpreet Singh, Advocate.

% Date of Decision: 25th June, 2020

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

J U D G M E N T

MANMOHAN, J:- (Oral)

CM Appl. 13413/2020 (exemption)

Allowed, subject to just exceptions.

W.P.(C) 3741/2020 & CM Appl. 13415/2020

1. The petition has been listed before this Bench by the Registry in view of the urgency expressed therein.
2. The same has been heard by way of video conferencing.

3. Present writ petition has been filed challenging the impugned communications dated 13th February, 2020 and 21st February, 2020 whereby the declarations filed by the petitioner, under Sabka Vishwas (Legacy Dispute Resolution) Scheme 2019, for waiver of interest and penalty for the period October 2013 to September 2016 have been rejected without affording any opportunity of hearing by only stating, "the amount of liability declared by the applicant does not match with that of the liability shown by the applicant in the return".

4. Learned senior counsel for petitioner states that the petitioner had filed declarations only for waiver of interest and penalty as taxes stood fully paid and therefore, the petitioner had rightly declared tax dues as nil in accordance with the circular dated 25th September, 2019 issued by the Central Board of Indirect Taxes and Customs.

5. Learned senior counsel for petitioner also states that under identical circumstances after giving an oral hearing, declarations filed by the petitioner for October 2016 to June, 2017 have been processed and petitioner has been directed to pay tax dues as per Form SVLDRS-3. He contends that the present case is a case of single assessee company having one Service Tax Registration Number and therefore, the respondents ought to have processed the declarations for the entire period from October, 2013 to June, 2017 under the Scheme and not in a disjointed manner as has been done by the respondents.

6. Issue notice.

7. Mr. Harpreet Singh, learned counsel accepts notice on behalf of the respondents. He states that he has no objection if the present writ petition is directed to be treated as representation to the respondent No.2.

8. Consequently, the present writ petition is directed to be treated as a representation by the respondent No.2, who is directed, to dispose of the same on or before 30th June, 2020 after giving an opportunity of hearing to an authorised representative of the petitioner on 29th June, 2020 at 11.30 A.M.

9. With the aforesaid direction, present writ petition and application stand disposed of.

10. All the rights and contentions of the parties are left open.

11. The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail.

MANMOHAN, J

SANJEEV NARULA, J

JUNE 25, 2020
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