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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**+ **W.P. (C) 4513/2020****JENA BUILDCON PVT. LTD. Petitioner**Through: **Dr. Saif Mahmood with Mr. Mayank
Mikhail Mukherjee, Advocates**

versus

**CENTRAL BOARD OF INDIRECT TAXES
AND CUSTOMS & ANR. Respondents**Through: **Mr. Harpreet Singh, Sr. Standing
Counsel**

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Date of Decision: 24th July, 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. 16249/2020**

Allowed, subject to just exceptions.

W.P. (C) 4513/2020 & CM APPL. 16248/2020

1. The petition has been listed before this Bench by the Registry in view of the urgency expressed therein. The same has been heard by way of video conferencing.
2. Present writ petition has been filed seeking a direction to the respondents to consider petitioner's representation dated 12th June, 2020 and rectify impugned Form SVLDRS-03 dated 22nd May, 2020 whereby

respondent No.1 has computed the tax payable by petitioner under the Sabka Vishwas (Legacy Dispute Resolution) Scheme.

3. Learned counsel for petitioner submits that in the present case there is miscalculation apparent on the face of the final determination, as respondent No.1 had earlier made a different computation which the petitioner had accepted. He points out that in the earlier determination, the petitioner was given benefit of the pre-deposit of Rs.63,42,670/- made by it after 03rd March, 2016. However, he states that in the final computation now made in Form SVLDRS-3, the petitioner has not been given the said benefit even though in the show cause notice payments till March, 2015 were only considered.

4. He states that petitioner has filed a detailed representation dated 12th June, 2020 with respondent No.1 for rectification of the aforesaid error which is rectifiable under Section 128 of the Finance Act (No.2), 2019 read with Rule 6 (6) of the Sabka Vishwas (Legacy Dispute Resolution) Rules and the same has not been considered till date.

5. Issue notice.

6. Mr. Harpreet Singh, learned counsel accepts notice on behalf of respondents.

7. Keeping in view the limited prayer sought in the present writ petition, the petition and application are disposed of with a direction to the respondent No.2 to decide the petitioner's representation dated 12th June, 2020 in accordance with law within two weeks.

8. The petitioner is directed to appear before the respondent No. 2 on 28th July, 2020 at 11.30 a.m. All the rights and contentions of the parties are left open.

9. 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

JULY 24, 2020
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