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WPA 12807 of 2021

M/s. M.P. Khaitan

Vs

The Designated Committee & Ors.

Mr. Arnab Chakraborty,

Mr. Pujon Chatterjee

... For the Petitioner.

Mr. Bhaskar Prasad Banerjee

... For the Respondents.

Heard learned Advocates appearing for the parties.

In this writ petition, the petitioner is aggrieved by an order dated 6th February, 2020 determining the tax under SABKA VISHWAS(LEGACY DISPUTE RESOLUTION) SCHEME, 2019 and the petitioner has filed this writ petition on 16th August, 2021.

Mr. Banerjee, learned Advocate appearing for the respondents submits that the validity of the said Scheme has expired in May, 2020 and the Scheme in question has no existence and as such there is no scope of granting any relief in the matter.

Learned Advocate appearing for the petitioner submits that he had filed a representation on 19th February, 2020 before the respondent concerned against the impugned order dated 6th February, 2020 and since the authorities were sitting tight over it and not disposing of the same and the respondents responded to the aforesaid representation of the

petitioner by letter dated 26th July, 2021, the petitioner has come with the instant writ petition.

I am not convinced with the submission of the learned Advocate appearing for the petitioner with regard to the explanation of delay in approaching this writ Court. Whatever may be the reason, fact remains that the petitioner has allowed the Scheme in question to be expired and approached this court after the validity of the Scheme was expired. Mr. Banerjee has relied on an order dated 30th September, 2021 passed in WPA 11350 of 2020 where on the similar issue, this court has dismissed the writ petition. As such, I am not inclined to grant any relief in this writ petition. Accordingly, WPA 12807 of 2021 is dismissed with no order as to costs.

(Md. Nizamuddin, J.)