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WPA 14735 of 2021

Kolkata Dynamic Services Private Limited

Vs

The Learned Member of the Designated Committee,
SVLDRS, Central Goods & Service Tax and Central
Excise, Kolkata South Commissionerate, Kolkata &
Ors.

Ms. Sweta Mukherjee,

Ms. Monideepa Banerjee

... For the Petitioner.

Mr. K.K. Maiti,

Mr. T. Bhanga

... For the Respondent Nos. 1,2 & 3.

Mr. Sankar Sarkar

... For the UOI.

Heard learned Advocates appearing for the parties.

The grievance of the petitioner in this writ petition is against the inaction on the part of the respondent authorities in considering the representation of the petitioner dated 7th June, 2021 being Annexure P-6 to the writ petition for necessary instructions to resolve the issue of making of payment of service tax under Sabka Vishwas(Legacy Dispute Resolution) Scheme, 2019. The details of which would appear from the said representation.

Mr. Maiti, learned Advocate appearing for the respondents submits that the Scheme in question is not in existence and there is no scope of granting any relief to the petitioner and that the petitioner approached the respondent authority concerned beyond time limit.

Learned Advocate appearing for the petitioner submits that the petitioner has made all possible attempts to deposit the amount of tax under the said Scheme before the expiry of the Scheme in question. The petitioner also relies on several decisions of the Hon'ble Gujrat High Court, Hon'ble Bombay High Court and the Hon'ble Delhi High Court and have annexed those decisions to the writ petition and the petitioner submits that those decisions were annexed to the representation also. In those decisions, it appears that the Central Board of Indirect Tax/respondent were directed to consider the request to accept the payment under the said Scheme after expiry of the said Scheme, if the petitioner makes the representation for such relief at the earliest.

Mr. Maiti, learned Advocate appearing for the respondents submits that the Principal Commissioner, CGST, Kolkata, South is the authority concerned to consider such representation, while such representation has been made before the Joint Commissioner.

Considering the submission of the parties and without going into the merits of such representation, being Annexure P-6 to the writ petition, this writ petition, being WPA14735 of 2021 is disposed of by giving liberty to the petitioner to make a fresh

representation within one week from date before the Principal Commissioner, CGST, Kolkata/respondent No.3 to consider and take a decision, if such representation is made before the Principal Commissioner/respondent No.3, who will consider and dispose of the same by taking decision in accordance with law and taking into consideration the relevant Circular/ Notifications and the judgments, the petitioner wants to rely and pass a speaking order after giving an opportunity of hearing to the petitioner or its authorised representative within six weeks from the date of making such representation.

(Md. Nizamuddin, J.)