**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**
**NAGPUR BENCH : NAGPUR**

**WRIT PETITION NO. 2195 OF 2021**

Multilinks Logistics Distribution and Merchandising Services, through its Proprietor, Mr. Sharad Motghare,
..VS..
Ministry of Finance, through its Secretary, New Delhi and Ors.,

| Office Notes, Office Memoranda of Coram, appearances, Court's orders of directions and Registrar's orders | Court's or Judge's orders |
|---|---|

Shri R. R. Dawda, Advocate for

**CORAM : SUNIL B. SHUKRE AND ANIL S. KILOR, JJ.**

**DATED : 24.06.2021**

Hearing is conducted through Video Conferencing and all the learned Advocates agreed that the audio and visual quality was proper.

2. Heard Shri Dawda, learned counsel for the petitioner.

3. It is seen from the averments made in this petition that the application of the petitioner for settlement of his dues on account of service tax payable by the petitioner was approved by the respondents under Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 and as per the settlement, the petitioner was required to deposit an amount of Rs.19,92,726.80/- on or before 27th March, 2020. It is further seen that the deadline of 27th March,

2020 was extended by the respondents, due to Covid pandemic up to 30th June, 2020. It is further seen that according to the petitioner, the petitioner had sent the amount through RTGS on 30th June, 2020 at 04.30 pm. but, it was not accepted and was sent back to the petitioner. The petitioner submits that this amount was remitted back to his account at 08.00 pm. on 30th June, 2020.

4. It is thus clear that the cause of action to file this petition arose on 30th June, 2020 but, about almost a year later that petitioner is coming before this Court.

5. It is seen from the solemn affirmation made by the petitioner in support of the contentions in the petition, that the petition has been filed on 02nd February, 2021. However, the petition was not got circulated for admission within a reasonable time thereafter.

6. It is the contention of the learned counsel for the petitioner that petitioner had made follow up with the respondents authorities regarding acceptance of the settlement amount sent through RTGS by him but in-vain. He also points out that reminder was sent by the petitioner but no reply was received by him.

7. Copy of the reminder forms part of the petition. The reminder is of 03rd July, 2020 and admittedly, it is the last reminder sent by the petitioner to the

respondents. Even after July-2020, the petitioner did not file petition for a period about five months thereafter. The petitioner dilly-dallied and waited and waited before knocking at the doors of this Court. For this period of delay, there is no explanation whatsoever given by the petitioner. The grievance of the petitioner is based upon the default committed by the petitioner in making payment of service tax dues which the petitioner desires to settle. Thus, the question that this petition raises ultimately impacts the revenue of the State. A defaulting party cannot be allowed to be casual about his duty to be vigilant, dilligent and obedient, especially in revenue and fiscal matters. It then follows that no delay on the part of the parties from whom tax is due to the Government can be brooked, unless there is satisfactory explanation given for the same. That being not here, this petition suffers from laches and is, therefore, liable to be dismissed.

8. The petition is summarily dismissed. No costs.

**JUDGE** **JUDGE**

*Kirtak*