

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.06.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.6838 of 2021
& WMP No.7397 of 2021

M/s.Charan Engineering,
Rep. by its Proprietor,
V.Radhakrishnan,
M1 -136 Shiva Nilayam, Avalapalli,
Hudco, Basathi, Hosur 635109

....Petitioner

Vs

1. The Designated Committee,
Sabka Vishwas (Legacy Dispute Resolution)
Scheme, Rep. by The Deputy Commissioner of
Central Excise and Service Tax,
Salem 636 007.
2. The Deputy Commissioner,
Office of the Commissioner of GST and
Central Excise, No.1, Foulks Compound,
Anai Road, Salem 636 001.
3. The Assistant Commissioner of GST and
Central Excise, Hosur II Division,
SIPCOT -1, Hosur 635 126.

...Respondents

PRAYER : Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified Mandamus to call for the records on the file of the 3rd respondent in its impugned proceedings made in order-in-original No.01/2020 ST dated 20/05/2020 passed by the 3rd respondent and quash the same as illegal in the light of the SVLDRS -3 dated 25/01/2020 issued by the 1st respondent under the Sabka Vishwas (LegacyDispute Resolution Scheme (SVLDRS Scheme 2019) and consequently direct the 1st respondent to pass appropriate orders in its proceedings in SVLDRS - 3 dated 25/01/2020 in accordance with the Sabka Vishwas (Legacy Dispute Resolution) Scheme (SVLDRS Scheme 2019).

For Petitioner

: Mr.J.Prasanna Kumar

O R D E R

Learned counsel for the petitioner prays that the petitioner be permitted to approach the appellate authority under the Goods and Service Tax Act, 2017, and that this writ petition is not pursued any further.

2. Limitation for filing of appeal has been extended by the Supreme Court in a series of decisions viz., In Re: Cognizance for Extension of Limitation dated 23.03.2020, 06.05.2020, 10.07.2020, 08.03.2021 and M/s.SS Group Pvt. Ltd. V. Aaditiya J. Garg & another (Civil Appeal No.4085 of 2020 dated 17.12.2020).

3. Since this writ petition is pending on the file of this Court from 12.03.2021, the petitioner is granted four (4) weeks from today, within which time, a statutory appeal may be filed challenging the order of assessment dated 20.05.2020 before the Commissioner (Appeals).

4. This writ petition is disposed and connected Miscellaneous Petition is closed. No costs.

s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

rkp

To

1. The Designated Committee
Sabka Vishwas (Legacy Dispute Resolution)
Scheme, Rep. by The Deputy Commissioner of
Central Excise and Service Tax,
Salem 636 007.
2. The Deputy Commissioner,
Office of the Commissioner of GST and
Central Excise, No.1, Foulks Compound,
Anai Road, Salem 636001.
3. The Assistant Commissioner of GST and
Central Excise, Hosur II Division,
SIPCOT -1, Hosur 635126.

4. The Section Officer, ER Section, High Court, Madras 104.

+1 CC to Mr.K. Narayanan, Advocate sr 28202.

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RSV(CO)
SP(18/06/2021)



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