IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.07.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.14152, 14155, 14158, 14160, 14161, 14167,14170, 14174, 14168, 14169,13995, 14004, 14002,13998,14141, 14144, 14145, 14146 and 14138 of 2021
and
WMP Nos.15039, 15038, 15035, 15030, 15033, 15047, 15049, 15048, 15050, 15053, 15020, 15022, 14871, 14866, 14870, 14865, 15015, 15018, 15023 of 2021

1 M/s.Mehra Computer systems
Ltd Rep by its Managing Director Mr.Praveen
K.Mehra No.142 Old Mahabalipuram Road
Near Thangavelu Engineering College
Karapakkam Chennai- 600 096.
…Petitioner in all WP'S

Vs.

1 The Designated Committee
under the Sabka Vishwas (Legacy Dispute
Resolution) Scheme 2019
Chennai South Commissionerate
Sholinganallur Range II, Chennnai.

2 The Commissioner
Designated Committee under the Sabka Vishwas
(Legacy Dispute Resolution) Scheme 2019
Chennai South Commissionerate Chennnai.

3 The Central Board of Indirect Taxes
Rep by its Chairman North Block
Central Secretariat New Delhi- 110 001.

4 Union of India
Rep by its Secretary Ministry of Finance
Department of Revenue North Block New
Delhi- 110 001.

5 The Commissioner
Officer of the Commissioner of GST and
Central Excise chennai South
Commisssionerate No.692 MHU complex
Nandanam Chennai- 600 035.
...Respondents in All WP'S

Common Prayer in all WP'S: Writ Petition filed under Article 226 of the Constitution of India prayng to issue Writ of Mandamus Directing the 1st 2nd and 3rd Respondents to accept remittance of tax as stipulated in

Form SVLDRS- 3 No. L100120SV300132 dated 10.01.2020 pertaining to Declaration No. LD3012190000445 dated 30.12.2019 and consequently issue SVLDRS -4 in WP.14152/2021

Form SVLDRS- 3 No. L030420SV300005 dated 03.04.2020 pertaining to Declaration No. LD3112190013319 dated 31.12.2019 and consequently issue SVLDRS -4 in WP No.14155 of 2021

Form SVLDRS- 3 No. L030420SV300004 dated 03.04.2020 pertaining to Declaration No. LD3112190014890 dated 31.12.2019 and consequently issue SVLDRS -4 in WP No.14158 of 2021

Form SVLDRS- 3 No. L030420SV300010 dated 03.04.2020 pertaining to Declaration No. LD3112190014260 dated 31.12.2019 and consequently issue SVLDRS -4 in WP No.14160 of 2021

Form SVLDRS- 3 No. L030420SV300002 dated 03.04.2020 pertaining to Declaration No. LD3112190013890 dated 31.12.2019 and consequently issue SVLDRS -4 in WP No.14161 of 2021

Form SVLDRS- 3 No. L270220SV300036 dated 27.02.2020 pertaining to Declaration No. LD3012190000948 dated 30.12.2019 and consequently issue SVLDRS -4 in WP No.14167 of 2021

Form SVLDRS- 3 No. L030420SV300009 dated 03.04.2020 pertaining to Declaration No. LD3112190014048 dated 31.12.2019 and consequently issue SVLDRS -4 in WP No.14170 of 2021

Form SVLDRS- 3 No. L100120SV300148 dated 10.01.2020 pertaining to Declaration No. LD3012190000431 dated 30.12.2019 and consequently issue SVLDRS -4 in WP No.14174 of 2021

Form SVLDRS- 3 No. L030420SV300008 dated 03.04.2020 pertaining to Declaration No. LD3112190012298 dated 31.12.2019 and consequently issue SVLDRS -4 in WP No.14168 of 2021

Form SVLDRS- 3 No. L260220SV300032 dated 26.02.2020 pertaining to Declaration No. LD3112190015141 dated 31.12.2019 and consequently issue SVLDRS -4 in WP No.14169 of 2021

Form SVLDRS- 3 No. L030420SV300001 dated 03.04.2020 pertaining to Declaration No. LD3112190010361 dated 31.12.2019 and consequently issue SVLDRS -4 in WP No.13995 of 2021

Form SVLDRS- 3 No.L030420SV300006 dated 03.04.2020 pertaining to Declaration No. LD3112190013738 dated 31.12.2019 and consequently issue SVLDRS -4 in WP No.14004 of 2021

Form SVLDRS- 3 No. L290120SV300852 dated 29.01.2020 pertaining to Declaration No. LD3112190001347 dated 31.12.2019 and consequently issue SVLDRS -4 in WP No.14002 of 2021

Form SVLDRS- 3 No. L030420SV300007 dated 03.04.2020 pertaining to Declaration No. LD3112190014539 dated 31.12.2019 and consequently issue SVLDRS -4 in WP No.13998 of 2021

Form SVLDRS- 3 No. L100120SV300217 dated 10.01.2020 pertaining to Declaration No. LD3012190000412 dated 30.12.2019 and consequently issue SVLDRS -4 in WP No.14141 of 2021

Form SVLDRS- 3 No. L100120SV300113 dated 10.01.2020 pertaining to Declaration No. LD3012190000459 dated 30.12.2019 and consequently issue SVLDRS -4 in WP No.14144 of 2021

Form SVLDRS- 3 No. L260220SV300043 dated 26.02.2020 pertaining to Declaration No. LD3112190011565 dated 31.12.2019 and consequently issue SVLDRS -4 in WP No.14145 of 2021

Form SVLDRS- 3 No. L260220SV300035 dated 26.02.2020 pertaining to Declaration No. LD3112190001661 dated 31.12.2019 and consequently issue SVLDRS -4 in WP No.14146 of 2021

Form SVLDRS- 3 No. L030420SV300003 dated 03.04.2020 pertaining to Declaration No. LD3112190014394 dated 31.12.2019 and consequently issue SVLDRS -4 in WP No.14138 of 2021 respectively.

COMMON ORDER

This batch of 19 Writ Petitions prays for a direction to the respondents, i.e., Designated Committee under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 (in short 'Scheme')/R1 and R2, the Central Board of Indirect Taxes/R3, Union of India/R4 and Commissioner, GST and Central Excise/R5 to accept the remittance of tax as set out under Form SVLDRS-3.

2. Under Form SVLDRS-3, the respondents, consequent upon the applications filed under the Scheme, quantify the amount payable in respect of each application. Form 3 has been issued in the case of the petitioner's applications on five dates, ie., 10.01.2020, 29.01.2020, 26.02.2020, 27.02.2020 and 03.04.2020. The last date for remittance of the amounts is 30 days from the

date of receipt of Form 3. This period stood extended till 30.06.2021 by R3, bearing in mind the difficulties caused by the COVID-19 pandemic. The aforesaid date has not been extended thereafter despite manifold requests by assessees, pan India.

3. In W.P.Nos.9769 of 2020 and 14454 of 2020, I have, noting that the Writ Petitions were filed on 09.07.2020 and 29.09.2020 respectively, permitted the assessee therein to remit the amount determined in Form 3 along with interest at the rate of 15% and thereafter permitted the Writ Petitioners therein to file applications before the Board seeking condonation of delay. Those Writ Petitions have been closed in the aforesaid terms.

4. In the present case, the Writ Petitions are presented only on 30.04.2021, 10 months after the last date for remittance of the amounts. No plausible reason is set out in the affidavit justifying the delay except to state that the assessees were facing hardships on account of the COVID-19 pandemic.

5. In the light of the long delay sans explanation, there is no merit in these Writ Petitions and the same are dismissed. No costs. Connected Miscellaneous Petitions are also dismissed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

SI

To

1 The Designated Committee
under the Sabka Vishwas (Legacy Dispute
Resolution) Scheme 2019
Chennai South Commissionerate
Sholinganallur Range II, Chennnai.

2 The Commissioner
Designated Committee under the Sabka Vishwas
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Delhi- 110 001.

5 The Commissioner
Officer of the Commissioner of GST and
Central Excise chennai South
Commisssionerate No.692 MHU complex
Nandanam Chennai- 600 035.

+1cc to M/s.S.Muthu Venkataraman, Advocate, S.R.No.32537

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SKY(CO)
SB(19/08/2021)