IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.04.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.10478 of 2020
& WMP.No.12734 of 2020

Sahusons Interior and Builders Pvt Ltd
Rep.by.its. Managing Director
Tushar Ranjan Sahu,
No.42, 48th Street 9th,
Sector K.K.Nagar, Chennai- 600 078.
...Petitioner

Vs.

1.The Union of India
Rep.by.Ministry of Finance,
North Block, New Delhi - 110001

2.The Commissioner GST and Central Excise
Chennai South Commissionerate,
692 MHU Complex,
Nandanam, Chennai - 600035.

3.The Superintendent of GST and Central Excise
Range II Thiagaraya Nagar Division,
Chennai South, Commissionerate,
Chennai - 600 035
...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue Writ of mandamus directing the Respondents to extend the date of payment towards the full and final settlement of the estimated tax dues assessed vide Form No. SVLDRS-3 No.L030120SV300878 and Form No. SVLDRS-3 No. L030120SV300861 till 31.12.2020.

For Petitioner : Mr.M.Devaraj

For Respondents : Mr.Harsha Prabu for
Mr.A.P.Srinivas,
Senior Standing Counsel

O R D E R

The writ petitioner prays for a mandamus directing the respondents i.e. Union Ministry of Finance/R1 and the Commissioner and Superintendent of GST and Central Excise/R2 and R3 respectively to extend the date of payment towards full and final settlement of tax dues under the GST amnesty scheme, which is the Sabka Viswas (Legacy Dispute Resolution) Scheme, 2019. A mandamus of this nature is not liable to be granted in view of the recent judgment of the Supreme Court in the case of Satyakam Arya V. Union of India (W.P.(C) No.178 of 2021 dated 04.03.2021) to the effect that the timelines set out under an amnesty scheme are matters of policy stating:

> 2. In our view, these reliefs pertain to the realm of policy, on which, it would be inappropriate to entertain a proceeding under Article 32 of the Constitution. The petitioner, inter alia, seeks (i) an extension of the Amnesty Scheme; (ii) a cap on the late fees to be collected; (iii) exemption from the payment of late fees between 25 March 2020 and 30 June 2020; and (iv) refund of amounts calculated.
>
> 3. The Amnesty Scheme itself lies in the realm of a policy intervention by the Union Government. The terms on which the Amnesty has been granted are hence matters of policy. We, therefore, find no merit in the petition.

2. It is unfortunate that despite seeking adjournments on 04.02.2021 and 09.03.2021, on the ground that petitioner wishes to file a rejoinder on two occasions, no rejoinder has been filed till date. Though I am inclined to impose costs, I refrain from doing so.

3. This writ petition is dismissed. Connected miscellaneous petition is closed. No costs.

s/d-

Assistant Registrar

True Copy

Sub-Assistant Registrar

To

1.Ministry of Finance
The Union of India
North Block, New Delhi - 110001

2.The Commissioner GST and Central Excise
Chennai South Commissionerate,
692 MHU Complex,
Nandanam, Chennai - 600035.

3.The Superintendent of GST and Central Excise
Range II Thiagaraya Nagar Division,
Chennai South, Commissionerate,
Chennai - 600 035

+1 CC to Mr.M. Devaraj, Advocate sr 24403.
+1 CC to Mr.A.P. Srinivas, Advocate sr 24110.

W.P. No.10478 of 2020
&WMP.No.12734 of 2020

VBM(CO)
SP(15/06/2021)