IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.06.2021

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THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.13466 of 2021
and WMP No.14337 and 14338 of 2021

1 M/s.Channel Bharat
Entertainment Private Limited
Rep by its Managing Director, R.A.Jebaraj
No.22 1st cross street, Second Avenue,
Ashok Nagar,
Chennai …Petitioner

Vs.

1 The Chairman,
Central Board of Indirect Taxes and Customs,
North Block, Department of Revenue, Ministry
of finance, Government of India,
New Delhi- 110 001.

2 Designated Committee,
Rep by the commissioner of Central Goods,
Service Tax and Central Excise, Audit II
Commissionerate, 692 MHU complex, Nandanam ,
Chennai-600 035.

3 The Superintendent,
Vadapalani Division Range IV, Chennai South
Commissionerate, Newry Towers, Ground Floor,
Plot No.2054 I Block, 2nd Avenue,
12th Main Road, Anna Nagar, Chennai - 600 040.

4 The Branch Manager,
Indian Bank, 69, First Avenue, Ashok Nagar,
Chennai-600 083.
...Respondents

Prayer: Writ Petitions filed under Article 226 of the Constitution of India praying to issue Writ of Mandamus to consider the representation given by the petitioner on 30.3.2021 to the first respondent within a time frame fixed by this Honourable court and to consider to allow the petitioner to pay the service tax arrears as per form No.SVLDRS -3.

For Petitioners : Mr.M.Velmurugan

For Respondents : Mrs.Hema Muralikrishnan
Senior Standing Counsel

O R D E R

Heard Mr.M.Velmurugan, learned counsel for the petitioner and Mrs.Hema Muralikrishnan, learned Senior Standing Counsel, who accepts notice for the respondents and is armed with instructions to proceed with the matter finally. Hence, by consent of both sides, this Writ Petition is taken up for final disposal even at the stage of admission.

2. The petitioner in this case has filed an application under Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 (in short 'Scheme') under the Indirect Tax Act, introduced under Finance Act, 2019. Admittedly, the application has been filed in 2019 and Form 3 in this case is dated 03.01.2020. Though the provisions of the Scheme require the applicant to remit the amount quantified under the Scheme within 30 days from the date of receipt of Form -3, bearing in mind the difficulties caused by the on-going COVID 19 pandemic, the Central Board of Indirect Taxes had extended the time till 30.06.2020 and there was no extension thereafter.

3. The petitioner has filed a representation, which contains two dates, 30.03.2021 and 05.04.2021, before the Chairman, Central Board of Indirect Taxes, for which there is no acknowledgement, even for dispatching the same, praying for a permission to remit the tax under the Scheme.

4. That apart, the petitioner has instituted this Writ Petition only on 16.06.2021, nearly a year after the last date stipulated by the Board for payment of tax. In such a situation, this Court is not in a position to intervene in this matter and it is left to the petitioner to pursue its representation, if at all filed, before the Board.

5. This Writ Petition stands dismissed. No costs. Connected Miscellaneous Petitions are also dismissed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

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To

1 The Chairman,
Central Board of Indirect Taxes and Customs,
North Block Department of Revenue Ministry,
of finance Government of India,
New Delhi-110 001.

2 The Commissioner of Central Goods,
Designated committee,
Service Tax and Central Excise, Designated Committee,
Audit II,
Commissionerate, 692 MHU complex, Nandanam,
Chennai-600 035.

3 The superintendent,
Vadapalani Division Range IV, Chennai South,
Commissionerate, Newry Towers, Ground Floor
Plot No.2054 I Block, 2nd Avenue,
12th Main Road, Anna Nagar,
Chennai – 600 040.

4 The Branch Manager,
Indian Bank, 69, First Avenue,
Ashok Nagar, Chennai-83.

+1cc to M/s.Hema Muralikrishnan, Advocate SR.29943

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