IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.06.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.14451, 14454 and 14497 of 2020

N.Sundararajan
(Former Partner)
M/s.Yarn Bliss
38/24, New Street, Ammapet,
Salem - 636 003.

…Petitioner in the above W.Ps

Vs.

1 Union of India
Rep. by Secretary Dept of Revenue Ministry of Finance North Block New Delhi 110 001.
and others.

2 The Central Board of Indirect Taxes and Cusoms Department of Revenue
Rep. by its Chairman Ministry of Finance
Government of India North Block New Delhi.

3 The Deputy Commissioner
Member Designated Committee Under Sabka Vishwas (Legacy Dispute Resolution) Scheme
GST Bhawan No.1 Foulkes Compound Anaimedu
Salem.

4 The Assistant commissioner of Central Excise & GST, Salem I Division,
106, 3rd Floor, Varalakshmi Orchid,
Ramakrishna Road, Salem - 636 007.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue Writ of Mandamus directing the 1st respondent to accept the payment of Rs.2,49,338/-, Rs.3,17,090/- and Rs.1,97,524/- in terms of SVLDRS (Sabka Vikas Legacy Dispute Resolution Scheme) Form 3 in compliance under Section 127 of the Finance (No.2) Act 2019 towards full and final settlement of tax dues and to issue a certificate of

Settlement in SVLDRS (Sabka Vikas Legacy Dispute Resolution Scheme) Form 4.

For Petitioner : Mr.V.Parthiban

For Respondents : Mr.V.Sundareswaran
Senior Panel Counsel

O R D E R

Heard Mr.Parthiban, learned counsel for the petitioner and Mr.V.Sundareswaran, learned Senior Panel Counsel for the respondents.

2. The petitioner prays for a mandamus directing the first respondent, Union of India, represented by Secretary to Government, Department of Revenue to accept payments to be made under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 (in short 'Scheme').

3. The prayer of the petitioner is not liable to be granted for the reason that Form 3 in these cases have been issued, admittedly, as early as on 27.12.2019 and 27.02.2020. The Scheme requires payment in respect of the amounts quantified to be remitted within a period of 30 days from the date of receipt of Form 3, which in these cases would expire towards the end of January, 2020 and March, 2020. Admittedly, the petitioner has not remitted the amounts quantified, but only made a part payment.

4. The petitioner cites the difficulties caused by the on-going COVID-19 pandemic to justify the delay in making the remittances. As far as W.P.Nos.14451 and 14497 of 2020, wherein Form 3 has been issued on 27.12.2019 and the 30 day period available for remittance is till January, 2020, the reliance upon the pandemic would not come to the aid of the petitioner. As far as W.P.No.14454 of 2020, wherein Form 3 has been issued on 27.02.2020 and time was available till the end of March, 2020, the lock down that was imposed on 25.03.2020 may come to the aid of the petitioner.

5. For the reasons as aforesaid, W.P.Nos.14451 an 14497 of 2020 are dismissed. No costs.

6. List W.P.No.14454 of 2020 on 21.06.2021 for further hearing.

Sd/-

Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

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To

1 The Secretary Dept of Revenue Ministry,
Union of India
of Finance North Block New Delhi 110 001.
and others.

2 The Central Board of Indirect Taxes
and Cusoms Department of Revenue
Rep. by its Chairman Ministry of Finance
Government of India North Block New Delhi.

3 The Deputy Commissioner
Member Designated Committee Under Sabka
Vishwas (Legacy Dispute Resolution) Scheme
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Salem.

4 The Assistant commissioner of Central
Excise & GST, Salem I Division,
106, 3rd Floor, Varalakshmi Orchid,
Ramakrishna Road, Salem - 636 007.

+3cc to Mr.Parthiban, Advocate Sr.27965, 27966, 27967
+1cc to Mr.Sundareshwaran, Advocate Sr.28007

W.P. Nos.14451, 14454 and 14497 of 2020

mg[co]
srg 18/06/2021