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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.10.2021

CORAM

THE HON'BLE Mr.JUSTICE M.SUNDAR

W.P.No.20749 of 2021

M/s.Jain Moto Bike Private Limited,  
Represented by its Director,  
Mr.Sathish Kumar Mehta,  
No.2, Sivasailam Street, T.Nagar,  
Chennai-600 017.

...Petitioner

-Vs.-

1.The Union of India,  
Represented by Secretary to Government,  
Department of Revenue,  
Ministry of Finance, North Block,  
New Delhi-110 001.

2.The Commissioner of CGST  
Officer of the Commissioner of CGST  
No.692, 6<sup>th</sup> Floor, MHU Complex,  
Anna Salai, Nandanam, Chennai-600 035.

3.The Designated Committee of Sabka Vishwas (LDR) Scheme, 2019,  
Chennai North Commissionerate,  
26/1, Nungambakkam High Road,  
Nungambakkam, Chennai-600 034.

..Respondents

Writ Petition, filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, to direct the 3<sup>rd</sup> respondent to consider and pass appropriate orders in the petitioners representation dated 11.03.2020 as contemplated under Rule 128 of Scheme for rectifying the error occurred in Form No.SVLDRS-3 dated 10.03.2020 for taking into consideration the pre-deposit Challan No's.00089 for a sum of Rs.7,68,684 & Challan No.00142 for a sum of Rs.432/-, totaling to a sum of Rs.7,69,116/-.

For Petitioner : Mr.Himavanth  
for Mr.A.Arfat Mohammad



For Respondents: Mr.H.Siddarth Bhandari,  
Junior Panel Counsel for  
Customs and GST

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O R D E R

Mr.Himavanth, learned counsel representing counsel on record for the writ petitioner and Mr.H.Siddarth Bhandari, learned Junior Panel Counsel for Customs and GST, who has accepted notice on behalf of all the three respondents are before this Virtual Court.

2. Read this in conjunction with and in continuation of earlier proceedings made in the previous listing on 28.09.2021.

3. Learned counsel for writ petitioner advertng to earlier proceedings, reiterates his stated position that notwithstanding expansive and elaborate prayer, he abridges the prayer in the writ petition and it will suffice if there is a Mandamus/directive to second respondent to dispose of the writ petitioner's representation dated 11.03.2020 at page Nos.58 and 59 of the typed set of papers, a scanned reproduction of which is as follows:



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**YAMAHA** **JMB YAMAHA**

**TOTAL** **22,34,752.00**

We most humbly request you to kindly consider the total amount paid and issue a certified SVLDRS-3 for the amount of Rs 8,23,888 at the earliest and comply with the requirements of this Scheme.

Graciously request you to consider our submissions and oblige.

Thanking you,  
Yours truly  
For JAIN MOTO BIKE PVT. LTD.  
*Satish Kumar Mehta*  
Authorised Signatory Director  
M/A. Jain Moto Bike Private Limited  
Name: SATISH KUMAR MEHTA

RECEIVED BY REVOTIAM  
RECEPTION cum PRAGATI CENTER  
13 MAR 2020 13:50 PM  
OFFICE OF THE COMMISSIONER OF STU & LIAISON  
10th FLOOR, 10th Floor, 10th Floor  
CHENNAI-600 017

|                          |           |
|--------------------------|-----------|
| Relief @ 50% of Does     | 30,58,640 |
| Balance                  | 10,58,640 |
| Pre-deposit              | 22,34,752 |
| Tax dues less tax relief | 8,23,888  |

We have received the above referred SVLDRS-3 on 09.01.2020 with an amount payable of Rs. 11,53,064/- wherein pre-deposit of only Rs. 14,66,636/- has been considered. We most humbly submit that we have paid an amount of Rs. 22,34,752/- in total and the differential amount of Rs. 7,69,116/- is paid vide 8 challans (S No 748 below) but has not been considered in the SVLDRS-3.

The details of the challan are as below -

| S.No | CHALLAN                | Amount      |
|------|------------------------|-------------|
| 1    | 00054 dated 04-05-2018 | 5,00,000.00 |
| 2    | 00180 dated 08-08-2018 | 5,00,000.00 |
| 3    | 02230 dated 11-01-2017 | 1,65,636.00 |
| 4    | 00280 dated 23-02-2017 | 1,00,000.00 |
| 5    | 00260 dated 11-02-2017 | 1,00,000.00 |
| 6    | 00097 dated 16-03-2017 | 1,00,000.00 |
| 7    | 00089 dated 23-07-2018 | 7,68,604.00 |
| 8    | 00149 dated 19-02-2019 | 4,57.00     |

**JAIN MOTO BIKE PRIVATE LIMITED**  
#157, 1 New No. 181 North Usman Road,  
T. Nagar, Chennai - 600 017.  
Phone : 044-4556 6609 / 4358 2777  
Website : www.jmb Yamaha.com

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A JMB GROUP OF COMPANIES

4. Learned Revenue counsel submits, on instructions, that Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 i.e., SVLDRS scheme for brevity, elapsed on 31<sup>st</sup> March and extended time has also since elapsed on 30<sup>th</sup> June.

5. Learned counsel for writ petitioner submits that he is not asking for re-computation or for introduction of any new material, but he is only requesting for consideration of what has already been filed within the time frame. Owing to the limited abridged prayer, I deem it appropriate not to express any view or opinion on merits, as I propose to direct the second



respondent to dispose of the aforementioned representation on merits.

6. Learned Revenue counsel submits that the writ petition has been filed in this Court only on 22.09.2021 though the representation was given on 11.03.2020. Owing to the peculiar facts and circumstances of the case on hand, this Court is of the view that it would be appropriate to accede to the request for the limited Mandamus prayer, as inter alia it is the stated position of the writ petitioner that he does not want to introduce any new material.

7. In the light of the narrative thus far, captioned Writ Petition is disposed of, with a directive to the second respondent to dispose of the writ petitioner's representation dated 11.03.2020 (scanned reproduction of the representation has been made elsewhere supra in this order) on its own merits and in accordance with law, as expeditiously as the business of the respondent would permit and in any event, within eight weeks from today i.e., on or before 29.11.2021. It is open to the second respondent to call for further inputs from the writ petitioner for disposing of representation at the discretion of the second respondent, if necessary. The order/proceedings disposing of writ petitioner's representation shall be served on the writ petitioner under due acknowledgment within five working days from the date of disposal. There shall be no order as to costs.

s/d-

Assistant Registrar(CS-IX)

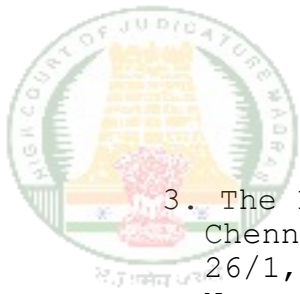
True Copy

Sub-Assistant Registrar

mk/nsa  
To

1.The Secretary to Government,Union of India,  
Department of Revenue,  
Ministry of Finance, North Block,  
New Delhi-110 001.

2.The Commissioner of CGST  
Officer of the Commissioner of CGST  
No.692, 6<sup>th</sup> Floor, MHU Complex,  
Anna Salai, Nandanam, Chennai-600 035.



3. The Designated Committee of Sabka Vishwas (LDR) Scheme, 2019,  
Chennai North Commissionerate,  
26/1, Nungambakkam High Road,  
Nungambakkam, Chennai-600 034.

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+2 CCs to Mr.A.Arfat Mohamed, Advocate sr 51760.

W.P.No.20749 of 2021

VSNII (CO)  
SP (20/10/2021)