



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 04.08.2021

CORAM:

THE HON'BLE MR.JUSTICE R.SURESH KUMAR

W.P. (MD)No. 7012 of 2021

and

W.M.P (MD) No. 5379 of 2021

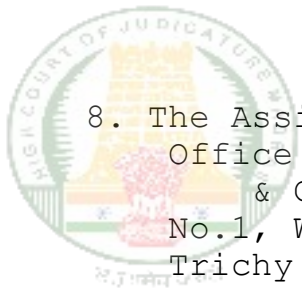
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S.Manikandan

...Petitioner

Vs.

1. The Secretary Finance, GST,
GST Seva Kendra Council,
Ministry of Finance,
Government of India,
New Delhi.
2. The Central Board of Indirect Tax and Customs,
Ministry of Finance,
Government of India,
New Delhi.
3. The Revenue Secretary,
Ministry of Finance,
Govt of India,
New Delhi.
4. The Chairman,
Customs and Central Excise Board,
Ministry of Finance,
New Delhi.
5. The Commissioner,
Central Excise and GST,
Office of the Commissioner of Customs
& Central Excise (Appeals -2)
No.1, Williams Road, Cantonment,
Tiruchirappalli - 620 001.
6. The P.C/ Commissioner (Appeals-II)
Central Excise and GST,
Office of the Commissioner of Customs
& Central Excise (Appeals -2)
No.1, Williams Road, Cantonment,
Tiruchirappalli - 620 001.
7. The Joint Commissioner,
Office of the Commissioner of
Central Excise & Service Tax
No.1, Williams Road, Cantonment,
Tiruchirappalli - 620 001.



8. The Assistant Commissioner,
Office of the Assistant Commissioner of GST
& Central Excise, Tiruchirappalli - I Division,
No.1, Williams Road, Cantonment,
Trichy - 620 001.

9. The Manager,
Indusland Bank,
Premier Plaza,
122/5, Bharathiar Salai,
Cantonment, Trichirappalli - 620 001.

10. The Additional Commissioner,
Central Excise,
Tiruchirappalli.

... Respondents

(R-10 is Suo Motu impleaded vide
Court Order, dated 30.03.2021 in
W.P. (MD) No.7012 of 2021)

PRAYER: Petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the first, second, third and fourth respondents to consider the petitioner representation dated on 23.10.2020 and to issue order to the petitioner to repay the amount of Rs.40,176/- as per the "SABKA VISWAHS SCHEME 2019" order Form-3/SVLDRS/3 to the fifth, sixth, seventh and eighth respondents accounts NAME RBI AC NOS0020008TX NO 1022282020010352712 IFC Code No. RBISOCBICER through the petitioner ninth respondent's Bank "IndusInd Bank", Trichirappalli Branch in online dated 03.03.2020 as per the FORM3, SVLDRS/3 orders dated 03.03.2020 which is returned to the petitioner's account in "IndusInd Bank", Trichirappalli Branch, Trichy on 03.03.2020 and to pass the suitable favourable orders in the above FORM3, SVLDRS/3.

For Petitioner	: Mr.R.Rajagobal
For R1 to R8	: Mr.K.Prabhu Standing Counsel.
For R9	: No Appearance

O R D E R

The prayer sought for in this Writ Petition is for a Writ of Mandamus, directing the respondents 1 to 4 to consider the petitioner's representation, dated on 23.10.2020 and to issue order to the petitioner to repay the amount of Rs.40,176/- as per the "SABKA VISWAHS SCHEME 2019" order Form-3/SVLDRS/3 to the respondents 5 to 8 accounts NAME RBI AC NOS0020008TX NO 1022282020010352712 IFC Code No. RBISOCBICER through the petitioner ninth respondent's Bank "IndusInd Bank", Trichirappalli Branch in online dated 03.03.2020, as per the FORM3, SVLDRS/3 orders dated 03.03.2020, which is



returned to the petitioner's account in "IndusInd Bank", Trichirappalli Branch, Trichy on 03.03.2020 and to pass the suitable favourable orders in the above FORM3, SVLDLRS/3.

2. With regard to the grievance of the petitioner for returning the amount of a sum of Rs.40,176/- (Rupees Fourth Thousand One Hundred and Seventy Six) by the Bank through which it has been paid on-line for availing the benefit of "SABKA VISWAHS SCHEME 2019", the petitioner has given a representation to the respondents on 23.10.2020 to reconsider the issue and to accept the payment and permit the petitioner to avail the benefit of the scheme. The said representation since has been considered by the respondents and it has been rejected through the order, dated 10.03.2021 and the copy of the same also has been annexed in the typed set of papers filed by the petitioner, without challenging the said order, dated 10.03.2021, since the petitioner has moved this writ petition once again seek for a writ of Mandamus to consider his representation, dated 23.10.2020, therefore, the same cannot be entertained by this Court.

3. In view of the above, the writ petition fails and hence, it is liable to be dismissed. Accordingly, it is dismissed.

4. However, the dismissal of this writ petition will not preclude the petitioner to challenge the said order, dated 10.03.2021, in the manner known to law, if he is advised to do so.

5. With these observations, the writ petition is dismissed. No costs. Consequently, connected W.M.P(MD) No. 5379 of 2021 is closed.

Sd/-

Assistant Registrar (AE)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

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Note In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To

1. The Secretary Finance, GST,
GST Seva Kendra Council,
Ministry of Finance,
Government of India,
New Delhi.

<https://hcservices.ecourts.gov.in/hcservices/>



2. The Central Board of Indirect Tax and Customs,
Ministry of Finance,
Government of India,
New Delhi.
3. The Revenue Secretary,
Ministry of Finance,
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8. The Assistant Commissioner,
Office of the Assistant Commissioner of GST
& Central Excise, Tiruchirappalli - I Division,
No.1, Williams Road, Cantonment,
Trichy - 620 001.

+1 CC to M/s.R.RAJAGOPAL, Advocate (SR-25430[F] dated 05/08/2021)

W.P. (MD)No.7012 of 2021
04.08.2021

LS (CO)
KB(11.08.2021) 4P 10C