BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 30.03.2021

CORAM:

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.19314 of 2020

P.Sikkandar ... Petitioner

-Vs-

1.The Government of India,
Rep. by its Secretary,
Ministry of Finance,
New Delhi – 110 001.

2.The Commissioner,
GST & Central Excise,
No.4, Lalbahadur Sastri Road,
Central Revenue Building,
Bibikulam, Madurai – 625 002. ... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus, directing the 1st and 2nd respondents to extend the provisions sections 6 & 7 of the taxation and other laws (Relaxation and Amendment of certain provisions) Act, 2020 to the Finance (No.2) Act, 2019 so far as it relates to Chapter V – SVLDRS, 2019 relating to payment of estimated amount determined by the Designated Committee so that the petitioner company can pay the said amount on or before 30.12.2020 and consequently directing the respondent 1 to apply the provisions of SVLDRS (Removal of difficulties) order 2020 dated 13.03.2020 to the state of Tamilnadu to maintain equality among the states, which faced COVID – 19 infection in large scale, enabling the petitioner to pay the estimated amount on or before 31.12.2020 or to file a fresh application in from SVLDRS-1 on or before 31.12.2020 and the amount estimated by the Designated Committee shall be paid on or before 28.02.2021.

For Petitioner : Mr.Ilangovan.S
For Respondents : Mr.M.Prabhu,
Junior Panel Standing Counsel.

ORDER

This writ petition has been listed under the caption “for being mentioned” at the instance of the learned counsel standing counsel for the department.

2.Vide order dated 08.01.2021, I had allowed the writ petition filed by the petitioner herein. The petitioner herein had applied under Sabka Vishwas (Legacy Dispute Resolution) Scheme (SVLDRS), 2019. The case was considered by the Designated Committee and he was asked to make certain payment on or before 30.06.2020. The petitioner did not comply with the said condition. I had allowed the writ petition by granting extension of time by seven more days. It is now brought to my notice by the learned standing counsel that as per Section 127(5) of the Finance Act, 2019, the payment will have to be made under the said scheme as directed by the designated committee. That apart, Rule 7 of Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019, states that every declarant shall pay electronically the amount as indicated in Form SVLDRS-4 issued by the designated committed on or before 30.06.2020. Inasmuch as, these provisions were not taken note of by me, the order dated 08.01.2021, allowing W.P.(MD)No.19314 of 2020 is *suo motu* recalled and the writ petition is dismissed. No costs.

Sd/-

Assistant Registrar (CS-I)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

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 Government of India,
Rep. by its Secretary,
Ministry of Finance,
New Delhi - 110 001.

2.The Commissioner,
GST & Central Excise,
No.4, Lalbahadur Sastri Road,
Central Revenue Building,
Bibikulam, Madurai - 625 002.

+1 CC to M/s.G.R.SATHISH, Advocate (SR-779[F] dated 11/01/2021)

W.P.(MD)No.19314 of 2020
30.03.2021

Ak(12/05/2021) 2P 4C