

CWP-9136-2020

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-9136-2020

Date of Decision: 18.03.2021

Zion Promoters and Developers Private Limited

...Petitioner

Versus

Union of Inida & others

...Respondents

CORAM: HON'BLE MR. JUSTICE AUGUSTINE GEORGE MASIH
HON'BLE MR. JUSTICE ASHOK KUMAR VERMA

Present: Mr. Jagmohan Bansal, Advocate
for the petitioner.

Mr. Sanjeeva Kumar, Advocate for
Mr. Sourabh Goel, Advocate
for the respondents.

AUGUSTINE GEORGE MASIH, J. (ORAL)

On 23.02.2021, following order was passed:-

“Learned counsel for the petitioner has referred to the provisions of SVLDRS Scheme, 2019 (Annexure P-1), to contend that the order impugned is not sustainable as the powers exercised under Section 129 (2) (c) would not be applicable to the case of the petitioner as the case of the petitioner does not fall under the voluntary disclosure category. His further submission is that the principles of natural justice have also not been complied with while passing the impugned order as the earlier order which has accrued to the benefit of the petitioner stands withdrawn without giving any notice to the petitioner or calling upon the petitioner to respond

thereto.

Learned counsel for the respondent – CBIC prays for a week's time to seek instructions in the matter.

List for consideration on **18.03.2021.**"

Learned counsel for the respondents could not dispute the fact that the benefit which was granted to the petitioner earlier has been withdrawn by the Designated Committee vide order dated 26.02.2021 (Annexure P-6), which has been communicated to the petitioner by the Assistant Commissioner, without giving any notice to the petitioner nor any hearing was provided.

If that be so, the impugned order withdrawing the earlier benefit, which has been granted to the petitioner, cannot sustain. The principle of natural justice having been violated, the present writ petition is allowed and the impugned order dated 26.02.2020 (Annexure P-6) is set aside. The matter is remanded back to the Designated Committee, who would issue notice to the petitioner and proceed in accordance with law.

(AUGUSTINE GEORGE MASIH)
JUDGE

(ASHOK KUMAR VERMA)
JUDGE

18.03.2021

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Whether speaking/reasoned:	Yes/No
Whether Reportable:	Yes/No