IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4277 of 2020

M/s HAV Automobiles Private Limited Sudharma, Boring Road, Opposite A.N. College, Sri Krishna Puri, Patna- 800013 through its Director, Vidisha Shahi, Aged about 37 years, Female, Daughter of Late Hemant Shahi, Resident of 2376, Sudharma House, Opposite A.N. College, Boring Road, Patliputra, Patna, Bihar- 800013.

... ... Petitioner/s

Versus

1. Union of India through the Chairman, Central Board of Indirect Taxes and Customs, North Block, New Delhi- 110001.
2. The Commissioner of Central GST and Central Excise, Patna-I, 3rd Floor, Kendriya Rajaswa Bhawan (Annexe Building), Bir Chand Patel Path, Patna- 800001.
3. The Additional/ Joint Commissioner, office of the Commissioner of Central GST and Central Excise, Patna-I, 3rd Floor, Kendriya Rajaswa Bhawan (Annexe Building), Bir Chand Patel Path, Patna- 800001.
4. The Designated Committee, Sabka Vishwas Dispute Resolution Scheme, 2019 (SVLDRS) under the office of the Commissioner of Central GST and Central Excise, Patna-I, 3rd Floor, Kendriya Rajaswa Bhawan (Annexe Building), Bir Chand Patel Path, Patna- 800001.
5. The Additional/ Joint Director, Directorate General of Goods and Service Tax Intelligence (DGGI), Jamshedpur Regional Unit, 2nd Floor, Shaurya Trade Centre, 159, Dhalbhum Road, Sakchi, Jamshedpur- 831001.
6. The Deputy/ Assistant Commissioner of Central GST and Central Excise, Patna Central Division, Ground Floor, Chandpura Palace, Opposite Dadi Maa Temple, Bank Road, West Gandhi Maidan, Patna- 800001.

... ... Respondent/s

Appearance :

For the Petitioner/s : Mr. Ajay Kumar Rastogi, Sr. Advocate
Mr. Parijat Saurav, Advocate

For the Respondent/s : Mr. Alok Agarwal, Advocate CGST

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE S. KUMAR
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 25-07-2022

Petitioner has prayed for the following relief(s):

"i) To issue a writ in the nature of certiorari for quashing the SVLDRS-3 statement dated 21.01.2020 issued by the Designated Committee, SVLDRS, office of the Commissioner of CGST and Central Excise, Patna-1 where under the Petitioner was directed to pay an amount of Rs.83,96,360.50 under Section 127(4) of Chapter V of the Finance Act, 2019, even though the amount estimated to be payable by the Petitioner in the Form SVLDRS-2 issued by the said Committee under Section 127(2) of the said Act was determined as Rs.3,83,260/- only, as per the declaration of the Petitioner vide SVLDRS-1 dated 27.11.2019 under Section 125(2) of the said Act; And/or

ii) To issue appropriate writs/orders/directions to the Designated Committee to issue SVLDRS-3 to the Petitioner as per their declaration in SVLDRS-1 dated 27.11.2019 and SVLDRS-2 issued by the said committee; And/or

iii) As Ad-Interim relief to issue directions tp the Designated Committee, SVLDRS, office of the Commissioner of CGST and Central Excise, Patna-1 to allow payment of Rs.3,83,260/- only towards settlement of dues under Chapter V of the Finance Act, 2019, as declared by the Petitioner and agreed by the Designated Committee under the forms SVLDRS-1 and SVLDRS-2 respectively, till disposal of this Petition; And/or

iv) To grant any other relief or reliefs

> to which the petitioners are entitled in the facts and circumstances of the case.”

Petitioner lays challenge to the statement dated 21st of January, 2020, issued by the Designated Committee under the scheme termed as “Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019”(page-26).

Shri Ajay Kumar Rastogi, learned Sr. Counsel for the petitioner, inviting our attention to the form SVLDRS-1 (page-64) as also the tax due certificate (page-67), contends that the stand taken by the Revenue in rejecting the petitioner’s contention of having deposited the tax in terms of the quantification done by the Revenue itself is untenable.

On the other hand, Shri Alok Agarwal, learned counsel for the respondents, invites our attention to the demand-cum-notice to show cause dated 13.09.2018 (page-124) and more specifically Clause-7 thereof. According to Shri Agarwal, the document at page 64 does not contain the full particulars and the petitioner did not avail the opportunity of hearing so accorded by the Committee.

Having heard learned counsel for the parties, we are of the considered view that the issue is only of reconciliation of the amount and thereafter re-computation of the income and the tax payable. All this can be done by the Designated Committee under the scheme.

We are satisfied of what prevented the petitioner from participating in the adjudicatory process.

In this view of the matter, we direct the petitioner to appear before the Designated Committee on 24.08.2022 and produce entire material in support of its contention. Thereafter, the Committee shall take a decision in accordance with law.

Needless to add, liberty reserved to all the parties to take recourse to such remedies as would be otherwise available in accordance with law.

All questions of law and fact are left open.

Petition is disposed of in the aforesaid terms.

Interlocutory Application(s), if any, shall stand disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

K.C.Jha/DKS

AFR/NAFR	
CAV DATE	
Uploading Date	28.07.2022
Transmission Date	