IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.12114 of 2022

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M/s Adarshbandhu Construction Private Limited through its director Ramchandra Prasad, aged about 62 years, son of Late Bechu Ram, Registered Office-cum-Residence-At, Post-Office and Police Station-Daudnagar, District-Aurangabad, Bihar-824113.

... ... Petitioner/s

Versus

1. The Union of India through its Commissioner, Central Goods and Service Tax and Central Excise, Office-3rd Floor, GST Bhawan, Central Revenue Building, B.C. Patel Path, Patna-800001.
2. The Members of Designated Committee, The Sabka Viswas (Legacy Dispute Resolution) Scheme 2019, through Shri Dharamjeet Kumar, the Additional Commissioner, Central Goods and Service Tax and Central Excise, GST Bhawan, Central Revenue Building, B.C. Patel Path, Patna.
3. The Commissioner (Appeal) Customs, Central Goods and Service Tax and Central Excise Office - 2nd Floor, GST Bhawan, Central Revenue Building, B.C. Patel Path, Patna-800001.
4. The Assistant Commissioner-cum-Adjudicating Authority, Central Goods and Service Tax Division, Gaya, Office - 1st Floor, R.J. Palace, Raikashi Nath More, Swarajpuri Road, Gaya.

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mr.Nawnit Kumar Tiwary, Advocate

For the Respondent/s : Dr. K.N.Singh, A.S.G.
Mr. Anshuman Singh, Advocate

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE S. KUMAR

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 01-09-2022 Heard learned counsel for the parties.

Petitioner has prayed for the following relief(s):-

I. By issuance of a writ in the nature of Certiorari, this Hon'ble Court may be pleased to quash the Order dated 30.05.2022 (Annexure-8) passed by respondent no.3.vide Order-in-Appeal no.21/PAT/ST/APPEAL/ 2022-23, affirming the order dated 22.03.2019, (Annexure-2) passed in Order-In-Original No.76/AC /ST/Gaya/2019, confirming the demand of service tax with interest and penalty and dismissing the appeal.

II. By issuance of an appropriate writ of Mandamus directing the respondents 1 & 2 to issue Form SVLDRS-4 i.e. the discharge certificate for full and final settlement of Tax dues under section 127 of the Finance (2) Act , 2019 read with Rule-9 of the Sabka Viswas (legacy dispute resolution) Scheme, 2019.

III. The petitioner may be granted any other relief/ reliefs for which he may be deemed entitled to by this Hon'ble Court.

As is evident from the impugned order dated 30.05.2022, (Annexure-8, Page 52), passed by the Respondent No. 3 namely, The Commissioner (Appeal), Customs, Central Goods & Service Tax and Central Excise, Patna, the same is appellable.

As such, petitioner is permitted to withdraw the present petition reserving liberty to prefer an appeal within a period of four weeks from today.

In the event of appeal being preferred within a period of four weeks from today, the issue of limitation shall not come in the way of adjudication of the appeal on merits;

Opportunity shall be granted to the parties to place on record all essential documents and materials, if so required and desired;

Petitioner through learned counsel undertakes to fully cooperate and not take unnecessary adjournment;

The Appellate Authority shall decide the appeal on merits, in compliance of the principles of natural justice;

The Appellate Authority shall pass a reasoned and speaking order, copy whereof be supplied to the parties;

Equally, liberty reserved to the parties to take recourse to such other remedies as are otherwise available in accordance with law;

We are hopeful that as and when petitioner takes recourse to such remedies, as are otherwise available in law, before the appropriate forum, the same shall be considered and decided expeditiously preferably within a period of six months thereafter, in accordance with law and with reasonable dispatch;

We have not expressed any opinion on merits and all issues are left open;

If necessary, proceedings be conducted through digital mode;

Liberty reserved to the petitioner to challenge the order, if required and desired.

The instant petition sands disposed of in the aforesaid terms.

Interlocutory Application(s), if any, also stands disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

Sujit/-

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