07-03-2022
Item No.27
Subrata

IN THE HIGH COURT AT CALCUTTA

Constitutional Writ Jurisdiction
Appellate Side

WPA No.3382 of 2022
M/s. Ashadeep Electrical Works
-vs-
Union of India & Ors.

Ms. Reshmi Ghosh
Mr. Tarun Chatterjee
Mr. Soumya Sankar Chini ...for the petitioner

Mr. K.K. Maiti
Mr. Tapan Bhanja ...for CGST

Heard learned advocates appearing for the parties.

The petitioner has approached this writ court being aggrieved by inaction on the part of the respondent-CGST authority concerned in not issuing discharge certificate under the *Sabka Vishwas* (Legacy Dispute Resolution) Scheme (SVLDR-4), 2019, despite having paid the due amount of tax, though at the time of making payment due period was June 30, 2020 and it was paid on July 2, 2020, but it appears from an order of the Central Board of Indirect Taxes and Customs dated July 14, 2020, which has been annexed as Annexure P5 to the writ petition, that time to make such payment of tax under the aforesaid 2019 scheme was extended till September 30, 2020.

It is the further grievance of the petitioner that despite the aforesaid order of the board dated July 14, 2020, respondents are not giving the benefit of the said order under the 2019 scheme to the petitioner and not issuing the aforesaid discharge certificate in favour of it.

Considering the submissions of the parties, this writ petition being **WPA No.3382 of 2020 is disposed of** by directing the second and the third respondents/ respondents concerned to pass an appropriate order for issuing the discharge certificate (SVLDR-4) by taking into consideration the aforesaid order of the board dated July 14, 2020, within four weeks from the date of communication of this order.

[Md. Nizamuddin, J]