

IN THE HIGH COURT OF ORISSA AT CUTTACK
WP(C) No.28772 of 2021

M/s. Neelanchal Manorama **Petitioner**
Developers Pvt.

Mr. Subash Chandra Sahoo & Mr. A. R. Mishra,
Advocates

-versus-

Designated Committee, **Opp. Parties**
Central GST & Customs,
Bhubaneswar and Others

Mr. Choudhury S. Mishra, Advocate for OP No. 1

CORAM:
JUSTICE JASWANT SINGH
JUSTICE M. S. RAMAN

ORDER (Oral)
17.02.2022

Order No.

- 02.** 1. This matter is taken up by virtual/physical mode.
2. The Petitioner is engaged in the business of construction which is registered under the Service Tax Division Berhampur.
3. By filing the present Petition, a prayer has been made for permitting the Petitioner/assessee for making the payment of duty as per the sanctioned amount determined in SVLDRS-3 passed under the Amnesty scheme. Such a prayer has been made in the backdrop of the order in original dated 20.07.2021 passed by the Assistant Commissioner, GST and Central Excise, Berhampur Division, whereby a demand for a sum of ₹18,35,926.00 has been created for the period April, 2013 to March, 2017 for non-payment of the due Service Tax. In sum and substance, the prayer is for

extension of time in depositing the required amount under the Amnesty scheme, and reliance has been placed upon the provisions of the Taxation and Other Laws (Relaxation and Amendment of certain provisions) Act, 2020 (Central Act 38 of 2020) ("the Act" for brevity). Chapter-V of the said Act allows general relaxation of time period provided for depositing the taxes due, although, it is not disputed that the extension of time under the said statute was available only till 30.12.2020. The Petitioner having approached this Court after a delay and laches of more than a year from the extended date, would thus not be entitled to benefit of such relaxation.

3. After arguing for sometime and having failed to convince the Court on merits, counsel for the Petitioner prays permission to withdraw the present writ petition to enable his client to file his statutory appeal against the aforesaid order-in-original dt. 21.07.2021.

4. In view of the above, the writ petition is dismissed as withdrawn with the aforesaid liberty.

(Jaswant Singh)
Judge

(M. S. Raman)
Judge

February 17th 2022
Cuttack