IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.36694 of 2021

M/s. Asian Geo-Tech Research Services, Bhubaneswar .... ***Petitioner***

Mrs. Kananbala Roy Choudhury, Advocate

-versus-

Central Board of Indirect Taxes & Customs, New Delhi and others .... ***Opp. Parties***

Mr. Radheshyam Chimanka, Advocate

CORAM:
JUSTICE JASWANT SINGH
JUSTICE M.S. RAMAN

ORDER(Oral)

Order No.

23.02.2022

02. 1. This matter is taken up through virtual/physical mode.

2. The Petitioner approached this Court invoking Article 226 of the Constitution of India, inter alia, with the following prayers:-

> *"(a) Admit this WRIT application and issue Rule NISI calling upon the O.P. to show cause as to why the SVLDR 3 issued by the O.P. shall not be given effect to;*
>
> *xx xx xx xx*
>
> *(c) Issue writ in the nature of mandamus directing the O.P. to SVLDR 4 in favour of the petitioner in consonance with Form SVLDR 1 and SVLDR 3 following the provisions of SVLDR Scheme, 2019 and Rules framed there under.*
>
> *xx xx xx xx"*

3. The Petitioner alleges that the Opposite Parties have no jurisdiction to restrict it to avail the benefit under the "Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019" (in short, 'the Rules, 2019'). It is claimed by the Petitioner that it had applied in Form SVLDR-1 on 15th January, 2020 disclosing arrear of service tax to the tune of Rs.54,33,746.40

and under the sub-category it has mentioned "appeal not filed or appeal having attempt finality".

4. The Designated Committee has accepted the aforesaid amount as disclosed by the Petitioner on 29th January, 2020. The Petitioner claimed that he has deposited Rs.10,34,483/- on 23rd October, 2020. Having not issued discharge certificate contemplated under Rule 9 of the Rules, 2019, the Petitioner has made the aforesaid prayers for issue of writ of mandamus.

5. Bare reading of Rule 7 of the Rules, 2019, it is apparent that the Petitioner is supposed to pay the amount as indicated in Form SVLDRS-3 electronically. Said Rule further stipulates that the said amount is required to be paid on or before 30th day of June, 2020.

6. As the Petitioner has not complied with the mandate of Rule 7 of the Rules, 2019, we decline to interfere with the matter.

7. In view of the above, this writ petition is dismissed.

(Jaswant Singh)
Judge

(M.S. Raman)
Judge

Jyostna