IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 1842 OF 2022

Vaztar International Pvt. Ltd. ... **Petitioner**
Versus
The Union of India & Ors. ... **Respondents**

Mr. Bharat Raichandani a/w. Mr. Mahesh Raichandani and Mr. Rishab Jain i/b. UBR Legal, Advocates for the Petitioner.

Mr. Pradeep S. Jetly, Senior Advocate a/w. Mr. Jitendra B. Mishra and Mr. Ashutosh Mishra, Advocate for the Respondents.

CORAM: S.V. GANGAPURWALA &
M. G. SEWLIKAR, JJ.

DATED : APRIL 18, 2022

P.C.

1. The petitioner challenges the order thereby rejecting the SVLDRS Form-1 on the ground that the petitioner was ineligible as DGGI informed that quantification was not done prior to 30/06/2019.

2. The present matter pertains to the tax liability of the year 2015-16. The learned Counsel for the petitioner submits that in respect of tax liability for the year 2016-17 also the similar order was passed. This Court in Writ Petition (Stamp) No. 96703 of 2020 under the order dated 5th February 2021 has set aside the said order holding that the petitioner had during the course of investigation made a

statement on 26/11/2018 acknowledging the service tax liability of the petitioner for the year 2016-17 and 2017-18. In the present case, under the same statement, the service tax liability of the years 2015-16 is also acknowledged according to the petitioner. It was held that the liability acknowledged by a statement recorded and the admission made in the statement during the course of investigation dated 26/11/2018 was sufficient for the petitioner to be held eligible in terms of the Scheme. It is contended that in unequivocal terms the petitioner has admitted his liability of the service tax to be paid for the year 2015-16. It is submitted that after the judgment delivered by this Court on February 5, 2021 in Writ Petition No.9675 of 2020, the department has accepted the application of the petitioner.

3. In the light of the above, we follow the same course. The order rejecting the SVLDRS Form No.1 of the petitioner by Designated Committee is set aside.

4. The matter is remanded back to the respondent No.5 to reconsider the declaration of the petitioner afresh under the category of investigation, inquiry or audit. The respondents shall provide an opportunity of hearing to the petitioner and thereafter pass a speaking order. The order be duly communicated to the petitioner. The decision shall be taken preferably within three months.

5. Writ petition is disposed of. No costs.

(M. G. SEWLIKAR, J.) **(S.V. GANGAPURWALA, J.)**

RAJU DATTATRAYA GAIKWAD
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