IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 7213 OF 2021

Prakash Ramdas Mahajan ....Petitioner

V/s.

Union of India and Ors. ...Respondents

ALONGWITH
WRIT PETITION NO. 9502 OF 2021

Mangesh Keshav Mahashabde ....Petitioner

V/s.

Union of India and Ors. ...Respondents

ALONGWITH
WRIT PETITION NO. 9501 OF 2021

Kishorilal Kashilal Ramraika ....Petitioner

V/s.

Union of India and Ors. ...Respondents

ALONGWITH
WRIT PETITION NO. 9753 OF 2021

Divya Kishorilal Ramraika ....Petitioner

V/s.

Union of India and Ors. ...Respondents

ALONGWITH
WRIT PETITION NO. 9711 OF 2021

Millennium Semi Conductors ....Petitioner

V/s.

Union of India and Ors. ...Respondents

Mr. Ashok Singh for Petitioner in all Writ Petitions.
Mr. Ram Ochani a/w Mr. Karan Adik for Respondents in all Writ Petitions.

CORAM : K.R. SHRIRAM &
A.S. DOCTOR, JJ.
DATED : 13th SEPTEMBER 2022

P.C. :

WRIT PETITION NO. 7213 OF 2021

1. Petitioner is impugning rejection by respondent of the declaration that petitioner has filed under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 (hereinafter referred to as "SVLDRS"). Petitioner had received show cause notice dated 7th September 2019. As per the scheme Mr. Singh submitted that petitioner would not come under the excluded category under Section 125 of the Finance Act, 2019 because under Clause (e) of Sub Section 1 of Section 125, even if the show cause notice is issued after 30th June 2019, if the amount of duty is quantified before 30th June 2019, petitioner would qualify for the scheme. Mr. Singh also relied upon circular dated 12th December 2019 to buttress his submissions.

2. Mr. Singh also states that the main accused Star Engineers (India) Pvt. Ltd. had filed declaration and that declaration has been accepted. According to Mr. Singh if the main noticee has settled the tax dues, the co-noticee can opt for the scheme for the waiver of penalty and relied upon Question No.26 and answer thereto in the FAQ circular issued by the C.B.I. and C under the scheme.

3. What we find is the declaration filed itself contains information which is incorrect. The declaration requires show cause notice number to be given and show cause notice date to be given. Petitioner has chosen not to give show cause notice number and show cause notice date is given as 7th May 2019. This is an incorrect declaration in as much as the show cause notice is dated 7th September 2019. There is also space provided in the Form SVLDRS 1 for verification of the truth of the declaration. It reads as under :

> *I declare that I have read and understood the SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019 and agree to abide by the provisions and conditions of the Scheme, and that the information given in this declaration is correct and complete and the amount of tax dues and other particulars shown therein are truly stated. I shall pay the amount as may be determined by the Designated Authority under the Scheme.*

We feel this date has been incorrectly given to get over the hurdle of the cut off date of 30th June 2019 because in Form SVLDRS 1, just above the box where the date is given in bold, it is written show cause notice involving penalty or late fee only pending as on 30th June 2019 and final hearing not held before 30th June 2019.

4. In view of the incorrect declaration made by petitioner we do not see any reason to interfere.

5. Petition dismissed.

6. At the same time, petitioner may respond to the show cause notice issued and raise all the grounds which Mr. Singh raised here today.

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7. Mr. Singh states that facts in other four petitions listed today are identical. Therefore, these petitions are also dismissed with liberty as granted.

(A.S. DOCTOR, J.) **(K.R. SHRIRAM, J.)**