

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO.9745 OF 2021

Haresh Govindram Abhichandani

: Petitioner.

Versus

Union of India and ors.

: Respondents.

Mr. Ashok Singh for Petitioner.

Mr. Ram Ochani i/by Mr. Karan Adik for Respondents

**CORAM : K. R. SHRIRAM &
A. S. DOCTOR, JJ.**

DATE : 12th SEPTEMBER 2022.

P.C.

1 Petitioner is upset with rejection of his declaration Form-I filed under Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 (“the SVLDRS”).

2 The primary ground that Mr. Singh raised is, the reason for rejection has been given as under :-

“Rejected in view of Para 39 to 41 of the subject SCN”

3 We agree with Mr. Singh that this rejection reason makes no sense. Para 39 to 41 of the show cause notice only refers to one M/s. Star Engineers (India) Pvt. Ltd. availed fraudulent Cenvat credit on the

Cenvatable Invoices issued by firm of which Petitioner was a partner. How does that make Petitioner disqualified person under Section 125(1) of SVLDRS is not explained. An affidavit in reply is filed of someone who was not member of designated committee.

4 In our view, the said person cannot explain what prevailed in the mind of the members of the designated committee when they decided to reject Petitioner's declaration.

5 Therefore, we quash and set aside rejection order and remand the matter back for Respondents to form designated committee who shall consider Petitioner's declaration once again and pass such order as they deem fit.

6 If the freshly designated committee is inclined to reject the declaration, then the said committee shall give reasons why they are rejecting the declaration. If the declaration is going to be rejected, then personal hearing shall be given to Petitioner with at least seven days advance notice before passing any order.

7 Any order of rejection shall be a well reasoned order.

8 Petition stands disposed. No order as to costs.

9 We have not made any observations on the merits of the
matter.

(A. S. DOCTOR, J.)

(K. R. SHRIRAM, J.)