IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.10.2022

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THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.No.1157 of 2020 &
WMP.Nos.1416 & 1418 of 2020

M/s. German Polymers and Coatings Pvt. Ltd.
Rep. by its Managing Director:
Mr.R.Selvaraj
123, Rajiv Gandhi Salai,
Kandanchavadi, Chennai 600 096. ...Petitioner

Vs.

1.The Designated Committee (Sabka Vishwas)
GST Bhavan, 5th Floor JC Chamber
Office of the Commissioner of GST
and Central Excise
692, MHU Complex, Anna Salai
Nandanam, Chennai-600 035.

2.The Commissioner of Central Tax,
South Commissionerate,
692, MHU Complex, Nandanam
Chennai-600 035. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of certiorarified mandamus calling for the records pertaining to the impugned order in Form SVLDRS -3 No.L131219 SV 300299 dated 13/12/2019 issued by the 1st respondent and quash the same and further direct the 1st respondent to accept the pre-deposit of Rs.5, 00, 000/- made by the petitioner vide challan dated 11/03/2011 and issue fresh Form SVLDRS -3 by revising the estimated amount payable.

For Petitioner : Mr.G.Vijayabalan
For Respondents : Mr.A.P.Srinivas,
Senior Standing Counsel

ORDER

Read this order in conjunction with order dated 13.10.2022 that reads as follows:

> *The dispute that arises in this writ petition relates to the credit to be granted to the petitioner of an amount of Rs.5,00,000/-. The stand of the Department is that they are unclear as to whether the aforesaid amount of Rs.5,00,000/- has been remitted at all. This stand does not appear to be correct in light of the order of the CESTAT dated 05.07.2017, wherein at paragraph-3 there is reference to a letter addressed by the Joint Director to the Director General of Central Excise Intelligence that an amount of Rs.5,00,000/- had been remitted by the assessee under the head 'others-0038 0031'.*
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> *2.Thus, the remittance of this amount is not in question. In fact the matter had been remitted by the CESTAT to the first appellate authority for disposal on merits and the first appellate authority has also passed an order thereafter on 28.02.2018, adverse to the petitioner. The aforesaid order of the first appellate authority was carried in appeal before the CESTAT, pending which the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 came to be.*
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> *3.A perusal of the communication referred to by the CESTAT, the CESTAT order and the fact that the first appellate authority has taken up and disposed the appeal on merits indicates unambiguously that the amount of Rs.5,00,000/- has indeed been paid by the petitioner. The demand to be paid*

under the Scheme is a sum of Rs.8,13,446./- and giving credit to a sum of Rs.5,00,000/- what remains is a sum of Rs.3,13,446/- which is payable along with interest at the rate of 15% from 01.07.2020 till date of payment as per the view taken by this Court in N.Sundararajan v. Union of India (W.A.Nos.2047 to 2098 of 2021 dated 26.08.2021) and in the case of M/s.Apnaa Projects Pvt. Ltd., Represented by its Director Mr.Birla Bose, E-10, Industrial Estate, Guindy, Chennai – 600 032. v. Joint Commissioner of GST & Central Excise, Designated Committee, SVLDRS 2019, Chennai South Commissionerate, MHU Complex, Anna Salai, Nandanam, Chennai–600 035 and others (WP.No.19919 of 2020 dated 08.09.2022). The petitioner is thus given at liberty to pay the amount of Rs.3,13,446.40 along with interest at the rate of 15% from 01.07.2020 till date of remittance within a period of one week from today, upon condition and confirmation of which further orders will be passed.

4.List on 20.10.2022.

2. Mr.A.P.Srinivas, learned Senior Standing Counsel appearing for the respondents would today, fairly accede to the position that the amount of Rs.3,13,446/- has been paid by the petitioner on 18.10.2022. Thus, this amount along with a sum of Rs.5,00,000/-, admittedly remitted as pre-deposit, would satisfy the demand under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 (Scheme).

3. The impugned order is thus quashed and the petitioner will be granted the benefit of the Scheme by way of an appropriate order to be passed within a period of two weeks from today.

DR.ANITA SUMANTH,J.

4. This writ petition is allowed. No costs. Connected miscellaneous petitions are closed.

20.10.2022

Index : Yes/No
Speaking Order/Non speaking Order
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To

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