WPA 5125 OF 2022
+
CAN 1 of 2023

23.06.2023
Sl no. 5
Ct no. 2
P.M.

M/s. Zenith Leisure Holidays Limited & Anr.
- Vs -
Union of India & Ors.

Mr. Pranit Bag,
Mr. Tarun Chatterjee,
Mr. Riddhiman Mukherjee,
Mr. Raju Mondal,
Mr. Samrat Chowdhury,
Mr. Ankit Misra
… for the petitioners
Mr. Bhaskar Prosad Banerjee,
Ms. Ekta Sinha
… for respondent CGST & CX

Heard learned advocates appearing for the parties.

Petitioner has filed this writ petition being aggrieved by inaction on the part of the respondent CGST authority concerned in accepting the tax amount in question paid by the petitioner under Sabka Vishwas (Legacy Dispute Resolution), scheme 2019 (SVLDRS-4, 2019) in spite of making payment of the same before midnight of 12.00 on 30th June, 2020 through bank which was time permitted by the Board under the aforesaid scheme. The same was credited to the account of the Government by the bank in question on 1st July, 2020 for no fault on the part of the petitioner.

Petitioner has filed this writ petition being further aggrieved by the attachment of its bank account as a consequence of non-acceptance of the aforesaid payment under the aforesaid scheme by the respondent.

In support of this contention petitioner relies on a decision of this Court in the case of Millenium Construction & Ors. Vs. Designated Committee, Siliguri Comissionerate & Ors. reported in 2023 SCC OnLine Cal 736 and particularly paragraphs 5 and 14 of the said judgement. Petitioner also relies on a reported decision of the Hon'ble Gujarat High Court in the case of L.G. Chaudhary – Vs. – Union of India reported in 2022 SCC OnLineGuj 1635 and particularly paragraphs 16, 19 and 33 to 36 of the said judgement.

Considering the facts and circumstances of this case and the aforesaid judgements this writ petition is disposed of by directing the respondent authority concerned including the Board to pass necessary order of acceptance of the aforesaid payment and issue discharge certificate within a period of four weeks from date.

The debit freeze of the bank account in question of the petitioner shall not have any force and petitioner will be free to operate the bank account in question.

Affidavit-in-reply to the affidavit in opposition is taken on record.

Accordingly this writ petition being WPA 5125 of 2022 and CAN 1 of 2023 stand disposed of

(Md. Nizamuddin, J.)