Ct. 02
Item No.34
06.06.2023
(Suvendu)

WPA 9490 of 2023

Saru Kankani
Vs.
Union of India & Ors.

Mr. Sutirtha Das
…….for the petitioner

Mr. Bhaskar Prosad Banerjee
Ms. Aishwarya Rajyashree
…..for the CGST Authorities

Heard learned counsel appearing for the parties.

By this writ petition, the writ petitioner has prayed for a direction upon the respondent authority concerned under the Service Tax Act to issue Discharge Certificate in favour of the petitioner in view of payment of tax and declaration made by the petitioner on 30th December, 2019 in Form SVLDRS-3.

According to the petitioner, as per notification no. 05/2019 Central Excise –NT, dated 21st August, 2019, the respondent authority was duty bound to issue the Discharge Certificate within thirty days from the date of making such declaration and deposit. The petitioner has filed this writ petition on 19th April, 2023 which is almost after the expiry of more than three years from the date of making such declaration without any cogent explanation of such inordinate delay in approaching the writ court. There is no explanation at all in the writ petition with regard to this inordinate delay. In the meantime, adjudication order has also been passed which is an appellable order.

In view of the conduct of the petitioner in approaching the writ court after such inordinate delay without any explanation and in view of the fact that an adjudication order has already been passed which is an appellable order, I am not inclined to entertain this writ petition and the same being WPA 9490 of 2023 is accordingly dismissed.

Dismissal of the writ petition, however, will not be a bar for the petitioner to seek any relief before the appropriate forum in accordance with applicable law.

(Md. Nizamuddin, J.)