IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

928 WRIT PETITION NO.2256 OF 2023

ANJANKUMAR CHANDRABHAN DEOSALE
VERSUS
THE UNION OF INDIA THROUGH ITS MINISTRY
OF FINANCE AND OTHERS

AND
930 WRIT PETITION NO.2263 OF 2023

M/S NEW MAHAVIR CONSTRUCTION THROUGH ITS
PROPRIETOR ANJANKUMAR CHANDRABHAN DEOSALE
VERSUS
THE UNION OF INDIA THROUGH ITS MINISTRY OF
FINANCE AND OTHERS
...
Advocate for Petitioners : Mr. Aditya N. Sikchi
Advocate for Respondents: Mr. Dwarkadas S. Ladda a/w Mr. Prtik Kothari
...

CORAM : MANGESH S. PATIL AND
S.G. CHAPALGAONKAR, JJ.

DATE : 01.03.2023

PER COURT :

Heard the learned advocate for the petitioner in both the petitions as well as the learned standing counsel Mr. D.S. Ladda along with Mr. Kothari for the respondents.

2. The petitioner’s case is that he was granted immunity in the light of the provision of Section 129 of the Finance Act by issuing a discharge certificate in the requisite form No.SVLDRS - 4 (page No.85). It was for the period of 5 years namely from (2012-13 to 2016-17) and in spite of that he has been served with a show cause notice cum demand notice

dated 31.12.2020. Though he had replied to the notice, no further decision has been taken hence he is before this Court.

3. The learned advocate for the revenue fairly submits that perhaps due to some communication gap inasmuch as the certificate is issued by one authority and the show cause notice is issued by some other authority, that the error seems to have occurred. He submits that once such a discharge certificate was issued to the petitioner, there was no scope for reopening the assessment and the liability for the selfsame years.

4. In view of the above, the petitions are allowed and the show cause notices are quashed as set aside.

(S.G. CHAPALGAONKAR, J.) **(MANGESH S. PATIL, J.)**

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