



IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.2420 OF 2020

CD Safety And Security Services LLP (Erst.
CD Safety And Security Services Pvt. Ltd. .. Petitioner
v/s.

The Principal Commissioner, Central
And Excise And Central GST,
Mumbai South And Anr. .. Respondents

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Ms. Ritika Agarwal, a/w. Ms. Ayesha Ansari and Ms. Kshitija
Shinde, i/b. Acelegal, for the Petitioner.

Mr. Ram Ochani, i/b. Mr. Vijay Kantharia, for the Respondents.

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CORAM: G.S. KULKARNI &
JITENDRA JAIN, JJ.

DATE : 29th SEPTEMBER, 2023

P.C:-

This petition under Article 226 of the Constitution of
India is filed praying for the following reliefs:

- (a) To issue a writ of Mandamus or direction or order in the
nature of Mandamus or writ of Certiorari under Article 226
of the Constitution of India quashing the impugned SCN,

passed without verifying the veracity of Petitioner's claim regarding credit for pre-deposit;

- (b) To issue a writ of Mandamus or direction or order in the nature of Mandamus or writ of Certiorari under Article 226 of the Constitution of India quashing the impugned order dt: 11/02/2020 issued by Respondent no.2 passed in violation of the provisions of statute and governing circulars and rejecting the Petitioner's claim of credit of pre-deposit of Rs.63,38,011/-;
- (c) To issue a writ of Mandamus or direction or order in the nature of Mandamus or writ of Certiorari under Article 226 of the Constitution of India directing Respondent no.2 to verify the challans of pre-deposit of Rs.63,38,011/- taken on record, as mandated by the statute;
- (d) To issue writ of Mandamus or direction or order in the nature of Mandamus or writ of Certiorari under Article 226 of the Constitution of India directing the Respondent no.2 to issue fresh order in form SVLDRS-3 specifying the service tax liability under SVLDR Scheme after giving credit for pre-deposit Rs.63,38,011/-;
- (e) That pending the hearing and final disposal of this Petition, the effect, implementation and operation of impugned order dated 11/02/2020 passed by the respondent no.2 in furtherance of impugned SCN passed by Respondent no.1

be stayed.

2. On 1st September 2023, after hearing the learned Counsel for the parties, we had passed the following order:

“ After having heard learned Counsel for the parties for some time, we are of the opinion that the claim of the Petitioner in regard to the challans in respect of Rs.63,38,011/- can be verified by the concerned officer. Mr. Kantharia, learned Counsel for the Revenue, has fairly stated that the challans can be produced by the Advocate of the Petitioner and can be verified by the concerned officer. The venue for such verification is agreed to be in the office of Mr. Kantharia or Mr. Ochani to which Ms. Agarwal has fairly agreed. The verification shall be done on or before the next date of hearing so that in the event credit for the payment of challans can be granted to the Petitioner then further adjudication of the proceedings would not be required to be undertaken. We adjourn the proceedings to **8th September 2023. “High on Board”.**”

3. Mr. Ochani, learned Counsel for the Respondent Revenue, states that he has received a communication from Mr. K.P. Shah, Assistant Commissioner (Legal) CGST & CX, Mumbai South, F. No. CGST/MS/LTR/HC/CD Security/81/19-20 dated 7th September 2023 enclosing therewith a communication from Mr. S.L. Gopinath, Assistant Commissioner, Dn.-II, Mumbai South

addressed to the Assistant Commissioner (LTR), CGST & Cex., Mumbai South Commissionerate, Mumbai inter alia recording that the challan of an amount of Rs.63,57,358/- on being verified have been found to be in order.

4. In this view of the matter, the parties are *ad idem* that further adjudication of the petition is not called for.

5. Needless to observe that as a consequence of the said verification exercise undertaken by the Respondents, the Respondents would now be required to issue a fresh order in Form SVLDRS-3 specifying the service tax liability under the SVLR Scheme after giving credit of the aforesaid amounts of Rs.63,57,358/- and provide four weeks' time to the Petitioner to make the balance payment. Ordered accordingly.

6. Petition disposed of accepting the statement made on behalf of the Respondents. No costs.

(JITENDRA JAIN, J.)

(G.S. KULKARNI, J.)