

*JPP*

***IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
CIVIL APPELLATE JURISDICTION***

***WRIT PETITION NO. 7327 OF 2022***

M/s. Wadhwa Buildcon LLP  
Through its Partners

... Petitioner

V/s.

The Principal Chief Commissioner of  
GST and Central Excise and Ors.

... Respondents

Mr. Kashyap Bhalerao for the Petitioner

***CORAM : NITIN JAMDAR &  
ABHAY AHUJA, JJ.***

***DATE : 6 MARCH 2023***

**P.C. :-**

The Petitioner is seeking directions to the Respondents to condone the delay of 13 days to pay the final amount under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019. It is an admitted position that the Petitioner has deposited the amount after the period specified for deposit was over i.e. 30 June 2020.

2. As regards the reason given in the Petition for the delay by the Petitioner to deposit the amount late, if they are general in nature. It states that the Petitioner was facing liquidity issues and was subjected to insolvency proceeding initiated by the Bank of India for project loan availed from it and that due to Covid-19 Pandemic the construction work of the Petitioner was stopped and hence the Petitioner could not pay the dues under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 till 30 June 2020. This is not a case that the Petitioner has made the payment but due to some technical issue it was returned by the Bank. It is a case of delay simplicitor and failure to pay the amount within time limit and the Petitioner is seeking extension thereof.

3. The SVLDRS Scheme of 2019 is brought into force by the Finance Act, 2019. There is a time limit provided in the Scheme within which the amount is to be deposited. The Hon'ble Supreme Court in the case of *M/s. Yashi Constructions v/s. Union of India (Spl. Leave to Appeal (C) No. 2070 of 2022 dated 18 February 2022)* has taken a view that this time limit is mandatory. No exceptional case is made out by the Petitioner to grant an indulgence. The contention of the Petitioner, that since the amount was later accepted the Respondents are stopped from contending otherwise, has no merit. The amount was deposited 13 days after the period was over as stated earlier.

4. In these circumstances, the prayer of the Petitioner to direct the Respondents to extend the benefit of the scheme cannot be considered. As regards the return of the amount deposited by the Petitioner is concerned, it is for the Petitioner to take necessary steps in that regard as per law.

5. Writ Petition is rejected.

*ABHAY AHUJA, J.*

*NITIN JAMDAR, J.*

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PAWAR

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