IN THE HIGH COURT OF JUDICATURE AT BOMBAY, NAGPUR BENCH : NAGPUR.

WRIT PETITION NO.934 OF 2022

Ultratech Cement Limited, District Nagpur
vs.
The Union of India, thru. the Secretary, Ministry of Finance, Department of Revenue, New Delhi & others.

Office Notes, Office Memoranda of Coram, appearances, Court's Orders or directions and Registrar's order	Court's or Judge's Order

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S/Shri Sriram Sridharan, Shreyansh Agrawal and Ms. Aakanksha Wanjari, Advocates h/f Shri M. Anilkumar, Advocate for petitioner.
Shri S.N. Bhattad, Advocate for respondents.

CORAM :- A.S.CHANDURKAR AND MRS. VRUSHALI V. JOSHI, JJ.
DATE :- 4th JULY, 2023

P.C.

Rule. Rule made returnable forthwith and heard the learned counsel for the parties.

2. The challenge raised in the present writ petition is to the rejection of the declarations filed on behalf of the petitioner dated 27.12.2019 and 14.01.2020 pursuant to the Sabka Vikas (Legacy Dispute Resolution) Scheme-2019 (for short, SVLDRS).

3. Inter-alia, it is submitted by the learned counsel for the petitioner that the rejection of the declarations is without granting any opportunity of hearing to the petitioner. It is submitted that had the respondent no.2 granted an opportunity of hearing, the petitioner could have indicated that there was no mismatch with the amounts mentioned in the respective audit reports. Placing reliance on the decision in *Thought Blurb versus Union of India* ***[2020 (43) G.S.T.L.499 (Bom)]*** it was submitted that on this count the rejection of the declarations is liable to be set aside and an opportunity deserves to be granted to the petitioner in that regard.

4. The learned counsel for the respondents opposed the aforesaid submissions. He submitted that the rejection of the declarations was in accordance with the procedure prescribed after taking into

consideration all relevant aspects. Hence there was no reason to interfere with the impugned order.

5. Having heard the learned counsel for the parties and having perused the documents on record, we find that it is the specific case of the petitioner that it was not granted any opportunity of personal hearing so as to enable it to explain the aspect of mismatch occurring in the concerned audit reports. We find from the decision referred to hereinabove that such opportunity ought to have been granted by the respondent no.2 prior to rejection of the declarations in question. Hence on this short ground, we find that the impugned rejection of the declarations dated 27.12.2019 and 14.01.2020 are liable to be set aside.

6. Since we have found that the rejection of the declarations is contrary to the principles of natural justice, we have not referred to other contentions raised on merit as regards the challenge to the rejection of the declarations. Accordingly, the following order is passed:

(i) The rejection of declarations dated 27.12.2019 and 14.01.2020 as impugned in the writ petition is set aside.

(ii) It is directed that the Designated Committee should re-examine the declarations in the light of the petitioner's representation dated 23.05.2020. The petitioner is permitted to make fresh declaration within a period of 15 days from receipt of copy of the judgment. The Designated Committee shall re-consider the declaration submitted by the petitioner under SVLDRS-3. The Designated Committee shall examine the said declaration in accordance with law and proceed in the matter. Keeping open the points of merits raised in the writ petition, it is allowed in aforesaid terms.

(iii) The writ petition is disposed of. Rule accordingly. No costs.

(MRS. VRUSHALI V. JOSHI, J.) **(A.S.CHANDURKAR, J.)**

Andurkar.