IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.11.2023

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.15142 of 2021

M/s.Perfect Chloro Systems
Represented by its Proprietor
Having its registered office at
SP-16, Ambattur Industrial Estate (South),
Sector-2, 3rd Cross Road, 5th Street,
Chennai - 600 058. .. Petitioner

Vs.

The Designated Committee, Sabka Vishwas Scheme,
Office of the Commissioner of GST & CE,
Chennai North Commissionerate,
No.26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034. ..Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus directing the Respondent committee to issue Discharge Certificate to the Petitioner in Form No.SVLDRS-4 to the petitioner pursuant to the declaration in form SVLDRS-1 ARN No.LD1212190000694 dated 12.12.2019 and for SVLDRS-1 ARN No.LD1212190000752 dated 12.12.2019.

For Petitioner : Ms.Krithajnya

For Respondent : Mr.Rajnish Pathiyil
Senior Panel Counsel

ORDER

The writ petition is filed praying for a writ of mandamus directing the Respondent committee to issue Discharge Certificate to the Petitioner in Form No.SVLDRS-4 pursuant to the declaration in form SVLDRS-1 ARN No.LD1212190000694 dated 12.12.2019 and for SVLDRS-1 ARN No.LD1212190000752 dated 12.12.2019.

2. The petitioner is a dealer of chlorination systems and accessories needed for Water Treatment Plant. For the period July 2014 to March 2015 and April 2015 to December 2015, a demand was raised on the petitioner vide notice dated 28.04.2016 on the premise that the petitioner had cleared manufactured goods without payment of Excise Duty. The same was challenged by way of an appeal before the Commissioner of GST & Central Excise (Appeals), Chennai. The demand was confirmed by the Appellate Authority rejecting the petitioner's appeal. The matter was carried by way of further appeal before CESTAT. While the matters were pending before the CESTAT, the Central Government had introduced the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 vide Chapter V of the Finance Act (No.2) 2019. The petitioner had applied under the above scheme and had arrived at a sum of Rs.8,91,548/- and Rs.6,16,074/- as the sums due in terms of the said scheme.

The petitioner had filed the application in Form SVLDRS-1 on 12.12.2019 within the period stipulated under the said scheme. The petitioner had paid the amounts due in terms of said scheme on 28.02.2020. However, the amount due were re-credited to the petitioner's bank account on 31.03.2020. In the meanwhile there was a nation wide COVID-19 lockdown and the petitioner's office stopped functioning. The petitioner had on returning to the office when the COVID-19 lockdown was lifted found that the money paid under the Scheme stood re-credited. However, by then the period stipulated under the scheme had expired. The petitioner was constrained to submit a representation.

3. It is submitted by the learned counsel for the petitioner that the petitioner had made payments of the amounts due in terms of the scheme on 10.05.2021 and 13.05.2021. As there was no response, the petitioner had filed a representation dated 20.07.2020 requesting that they may be allowed to make payment and also requested the Respondents to issue Form SVLDRS-IV vide its letter dated 20.07.2020, however, there hasn't been any response.

4. The learned counsel for the petitioner would also seek to place reliance upon the order of this Court in W.P.No.7946 of 2021 wherein under similar circumstances this Court had found that if the petitioner was disabled

from availing the benefit of the scheme only due to technical glitches, the same cannot be a reason to deny them the benefit and direct that the petitioner's case can be settled under the Sabka Vishvas Legacy Dispute Resolution Scheme.

5. The learned counsel for the Respondent would submit that they shall consider the representation and pass orders after providing the petitioner an opportunity.

6. Recording the same, the Respondent is directed to dispose of the representation which is kept pending, within a period of 8 weeks from the date of receipt of a copy of this order. It is open to the petitioner to refer to the above judgments and raise any other contentions that may be available. The Writ Petition stands disposed of on the above terms. No Costs.

10.11.2023

Speaking (or) Non Speaking Order
Index:Yes/No
Neutral Citation: Yes/No
mka/spp

To:

The Designated Committee, Sabka Vishwas Scheme,
Office of the Commissioner of GST & CE,
Chennai North Commissionerate,
No.26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.01.

MOHAMMED SHAFFIQ, J.

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