

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

**CWP No.7196 of 2020 (O&M)
Date of decision: 21.09.2023**

M/s Saviton Metplast Pvt. Ltd.

.....Petitioner

Versus

Union of India and others

.....Respondents

**CORAM:HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA**

Present: Mr. Mukul Singla, Advocate,
for the petitioner.

Mr. Sourabh Goel, Senior Standing Counsel,
for the respondents.

Ritu Bahri, J.

1. Petitioner is seeking quashing of SVLDRS-3 dated 24.02.2020 (Annexure P-10), whereby duty amounting to Rs.39,21,428/- has been assessed by the respondents under the Amnesty Scheme.
2. Vide order dated 12.04.2023, the parties were not in dispute that as per the calculation made in SVLDRS-1 (Annexure P-6), the amount due from the petitioner was Rs.90,13,834/- and the department, while issuing SVLDRS-2 (Annexure P-7) had reflected the amount as Rs.90,13,834/-. Out of this amount, Rs.39,21,428/- has already been deposited by the petitioner. However, the respondents were reflecting the amount of Rs.40,61,632/-, which was to be paid by the petitioner.

of the Principal Commissioner, CGST, Gurugram, has been filed on behalf of the respondents, wherein calculation of tax dues after tax relief, as per the SVLDRS Scheme, 2019, has been re-calculated as under:-

(A) Sr. No.	(B) Tax/Amount Demanded in SCN (In Rs.)	(C) Tax Relief (in Rs.) @ 50%	(D) Amount Deposited during investigation (in Rs.)	(E) [(C) – (D)] Amount Payable (in Rs.) under SVLDRS Scheme, 2019 after Tax Relief
1	90,13,834/-	45,06,917/-	10,30,774/-	34,76,143/-

4. As per the above table, the amount of Rs.34,76,143/- is payable by the petitioner. Since the petitioner has already deposited Rs.39,21,428/-, after adjusting this amount, the remaining amount can be refunded to the petitioner.

5. In view of the above, this petition is disposed of by giving direction to the respondents to release the remaining amount after adjusting the amount of Rs.39,21,428/-, as reflected in the aforesaid affidavit, within a period of two weeks. However, in case, any cause of action still survives, the petitioner is at liberty to file an application in this regard, if so advised.

(RITU BAHRI)
JUDGE

21.09.2023
ajp

(MANISHA BATRA)
JUDGE

Whether speaking/reasoned: Yes/No
Whether reportable : Yes/No