

CWP No.6305 of 2023 (O&M)

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

**CWP No.6305 of 2023 (O&M)
Date of decision: 29.05.2023**

M/s Jassar Alloys, Sirhind

.....Petitioner

Versus

Union of India and another

....Respondents

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

Present: Mr. Vikrant Kackria, Advocate,
for the petitioner.

Ms. Pridhi Jaswinder Sandhu, Senior Standing Counsel,
for the respondents.

Ritu Bahri, J.

Petitioner is seeking quashing of the impugned letter/order dated 23.02.2023 (Annexure P-11) issued by respondent No.2, whereby it (petitioner) has been informed that its request has not been acceded to in the sunset clause in the SVLDRS Scheme as the petitioner had not made payment of Govt. dues determined under SVDRS-3 dated 31.12.2019 within the stipulated period as per the said scheme.

The petitioner has placed on record copy of Form No. SVLDRS-3 i.e. Sabka Vishwas (Legacy Dispute Resolution) Scheme-2019 (Annexure P-4), whereby the amount assessed to be paid by the petitioner, as per the said

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scheme, is Rs.5,08,602.80. As per Annexure P-5, the amount required to be paid is Rs.1,95,530.80.

Grievance of the petitioner is that this payment has been made by the petitioner on 01.07.2020, however, the petitioner was bound to make the payment on 30.06.2020.

Upon notice, reply dated 24.05.2023 on behalf of the respondents, has been filed, wherein it is stated that the petitioner had made RTGS amounting to Rs.5,08,602.80 and challan for Rs.1,95,530.80 on 30.06.2020. However, the amounts were debited on 02.07.2020 i.e. two days after the due date i.e. 30.06.2020. It cannot be considered as fulfillment of the procedure laid down in SVLDRS.

This issue has already been examined by this Court in **Aadhaar Group Limited vs. Union of India and others**, CWP-20544-2021 (decided on 10.03.2023). In that case, under the Sabka Vishwas (Legacy Dispute Resolution) Scheme-2019, Form No.SVLDRS-3 was issued, but due to technical glitches, the petitioner could not deposit the amount. An attempt was made by the petitioner to make the payment on the last date i.e. 30.06.2020 and the respondents could not extend the last date under the said scheme. By referring to the judgment passed by the High Court of Madhya Pradesh in **Subramaniya Siva Co-operative Sugar Mills Ltd. vs. Union of India**, (2022) 1 Centax 133 (Mad.), this aforesaid petition was allowed and the respondents were directed to accept the amount within a period of 30 days.

In the present case, as admitted by the respondents, the amount was deposited by the petitioner on 30.06.2020, but it was debited on 02.07.2020. For all intents and purposes, the petitioner had complied with

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the orders dated 21.01.2020 (Annexures P-4 and P-5). Therefore, the benefit of Sabka Vishwas (Legacy Dispute Resolution) Scheme-2019, should be granted to the petitioner.

In view of the above fact, a direction is given to the respondents to issue SVLDRS-4 to the petitioner within a period of four weeks and compliance thereof be sent to this Court.

Petition stands allowed accordingly.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

29.05.2023
ajp

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