

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

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CWP-17195-2020 (O&M)
Date of decision:- 01.05.2023

DYNAMIK BUSINESS SYSTEM

.... Petitioner

VS

COMMISSIONER CENTRAL GOODS AND SERVICES TAX
AND ORS

...Respondents

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

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

Mr. Sunish Bindlish, Senior Standing counsel with
Mr. Gagandeep Singh Malhotra, Advocate
Mr. Prashant Rana, Advocate
Mr. Sagar Ratusaria, Advocate for the respondents.

Ritu Bahri, J. (Oral)

In the present writ petition, petitioner seeks quashing of Form No. SVLDRS-3 dated 15.01.2020 (Annexures P12, P-13) and dated 16.01.2020 (Annexure P-14) and Annexure P-20, whereby the respondents have informed the petitioner that initially they had filed 9 ARNS dated 16/17/18.12.2019 before the Member designated committee comprising of Joint Commissioner and Assistant Commissioner for the purpose SVLDRS scheme for availing the benefit of the benefit of the said scheme.

Counsel for the parties are not in dispute that 6 applications out of 9 applications were allowed and the petitioner deposited the tax as per 6 applications, which had allowed. With respect to the remaining 3 applications, they issued the SVLDRS-3 without adjusting the pre-deposit made by the petitioner at the time of filing of the appeal before the competent authority and these orders are under challenge in the present petition i.e. Annexures, P-12 to P-14. The petitioners, thereafter, made a request to adjust this pre-deposit which has been rejected vide order 04.08.2020, Annexure P-20.

A perusal of this order, Annexure P-20 shows that rectified forms SVLDRS-3 can only be issued within 30 days of issuance of SVLDRS Scheme and beyond that period they cannot correct the abovesaid form. Hence the adjustment of pre-deposit cannot be made.

This is a technical ground to reject the application of the petitioner for adjustment of pre-deposits. Order dated 04.08.2020, Annexure P-20 is set aside. Matter is remanded back to the competent authority-respondent No.2, designated committee, to adjust the pre-deposit, which is not disputed by the respondents and thereafter, issue a fresh correct SVLDRS-3, with respect to Annexures P12 to P-14, in accordance with law.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

01.05.2023/pooja saini

Whether speaking/reasoned
Whether reportable

: Yes/No
: Yes/No