

CWP-20544-2021

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

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CWP-20544-2021

Date of Decision : **March 10, 2023**

AADHAAR GROUP LIMITED

.....Petitioner

VERSUS

UNION OF INDIA AND OTHERS

.....Respondents

**CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MR. JUSTICE KULDEEP TIWARI**

Present : Mr. Naveen Bindal, Advocate for the petitioner.
Mr. Anshuman Chopra, Sr. Standing Counsel for CBIC with
Mr. Deepesh Kakkar, Advocate
for the respondents

RITU BAHRI.J, (Oral)

The present writ petition has been filed seeking direction to respondent to permit the petitioner to make payment against Form SVLDRS-3 dated 28.2.2020 and to settle the case under the scheme.

Learned counsel for the petitioner has placed on record Form No.SVLDRS-3 i.e. SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME-2019 dated 28.2.2020 (Annexure P-9), whereby an amount of Rs.18,86,116.40/- was assessed as final payment of tax which was to be paid by the petitioner. The grievance of the petitioner is that on account of technical glitches, he could not deposit this amount and even he deposited this amount in three times. To prove this fact, he placed on record Annexure P-11 whereby this amount has

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been shown to be deposited but it is returned back three times.

Counsel for the respondents states that an attempt was made by the petitioner to make this payment on the last date i.e. 30.6.2020 as is evident from Annexure P-11 and the respondents bound by the scheme and the last date cannot be extended in this case. Reference can be made to a 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.)**” in which in similar circumstances, a direction was given that the petitioner can pay the tax amount within 30 days.

In view of the above, the present writ petition i.e. **CWP-20544-2021** is allowed and the respondents are directed to accept the payment if so made by the petitioner within 30 days from the date of receipt of certified copy of this order.

(RITU BAHRI)
JUDGE

(KULDEEP TIWARI)
JUDGE

March 10, 2023
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Whether speaking/reasoned.	:	Yes/No
Whether Reportable.	:	Yes/No