05 16.01.2024
Ct. No. 01
AN

MAT 1402 of 2023
with
IA No. CAN 1 of 2023

The Commissioner of CGST & CX, Kolkata South Commissionerate
Vs.
M/s. Zenith Leisure Holidays Limited & ors.

Mr. K. K. Maiti
Mr. Tapan Bhanja
... for the petitioner

Mr. Pranit Bag
Mr. Tarun Chatterjee
Mr. Rhiddhiman Mukherjee
Mr. Raju Mondal
... for the respondent

1. This intra court appeal filed by the Department challenges the order passed in WPA 5125 of 2022 dated 23.06.2023. The respondent/writ petitioner sought for a direction upon the payment to accept the tax amount which was "Sabka Vishwas" (Legacy Dispute Resolution), Scheme, 2019 (SVLDRS-4, 2019).

2. The learned Single Judge on facts found that the payment was made before the mid night of 30.06.2020 which was the extended date fixed by the Government of India vide notification dated 14.05.2020. The relevant bank document would show that the writ petitioner had initiated the payment on 30.06.2020 at 09.28 P.M. and the settlement of the amount took place at 12.00 mid night and the settlement date is given as 01.07.2020. In terms of the notification issued by the Government of India dated 14.05.2020, the assessee can pay the amount on or before 30.06.2020 which has been complied with by the

respondent/writ petitioner as the payment was initiated at 09.28 P.M. and it has been settled to the Department at 12.00 mid night. Therefore, we find that the respondent/writ petitioner will be entitled to the benefit of the “Sabka Vishwas” (Legacy Dispute Resolution), Scheme, 2019 (SVLDRS-4, 2019).

3. For the reasons given hereinabove, we find no grounds to interefere with the order passed by the learned Single Judge and thus, the instant appeal fails and is hereby **dismissed**. Consequently, the connected application also stands dismissed.

(T. S. Sivagnanam)
Chief Justice

(Hiranmay Bhattacharyya, J.)