IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 10.09.2024

Coram
The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.7761 of 2022
and
W.M.P.No.7779 of 2024

M/s. Prakash Gold Palace Pvt. Ltd.,
Rep. by its Director,
Mr.P.Mukesh Kumar Jain.

...Petitioner

Vs.

1. The Designated Committee,
Sabkaviswas Legacy Dispute Resolution Scheme
Principal Commissioner (GST and Central Excise)
Chennai North Commissionerate
26 Mahatma Gandhi Road
Nungambakkam, Chennai – 600 034.

2. The Senior Intelligence Officer
Directorate General of GST Intelligence (DGGI)
Chennai Zonal Unit, 8th Floor,
BSNL Building Tower II Greams Road,
Thousand Lights, Chennai 600 006.

3 The Principal Additional Director General
Directorate General of GST Intelligence (DGGI)
Chennai Zonal Unit,
8th Floor BSNL Building, Tower II Greams Road
Thousand Lights, Chennai – 600 006.

..Respondents

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Mandamus to direct the first respondent to consider the petitioner's representations dated 02.03.2020 and 22.06.2020 and to permit the petitioner to make the necessary payment as per Form-3 dated 22.01.2020 originally issued in ARN. No.LD2712190000746 dated 27.12.2019 under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 under the said Scheme.

For Petitioner : M/s.A.Shabnam Banu

For Respondents : Mr.Rajnish Pathiyil
Senior Panel Counsel

Order

This Writ Petition is filed by the petitioner seeking for an issuance of a mandamus to the first respondent to consider the petitioner's representations dated 02.03.2020 and 22.06.2020 and to permit the petitioner to make the necessary payment as per Form-3 dated 22.01.2020 originally issued in ARN. No.LD2712190000746 dated 27.12.2019 under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 under the said Scheme.

2. M/s.A.Shabnam Banu., learned counsel for the petitioner would submit that the petitioner, with an intention to avail the benefits available under the Scheme called as "Sabkavishwas (Legacy Dispute Resolution) Scheme 2019" filed Applications on 23.12.2019 and 27.12.2019, however, the petitioner, after the filing of such applications, was put to knowledge that the applications dated 23.12.2019 and 27.12.2019 were applied by the petitioner under the wrongly category, "Arrears" and "Voluntary Disclosure", instead of "Investigation/Audit", that, in order to correct the discrepancy in categorizing under the Scheme, the petitioner subsequently filed fresh Application on 13.01.2020 under the correct category, i.e. "Investigation/Audit" and also sent a representation dated 29.01.2020 to the first respondent asking them to consider the fresh application dated 13.01.2020 and to record the previous applications dated 23.12.2019 and 27.12.2019 as withdrawn; that however, during this intervening period, the application made by the petitioner dated 27.12.2019 was scrutinized by the first respondent and the first respondent issued Form-3 as per the Scheme on 22.01.2020.

2.1 The learned counsel contended that as per Form-3 issued by the first respondent, petitioner's declaration was admitted by the first respondent and the petitioner was directed to pay Rs.8,15,030/-, however, since the petitioner has requested the first respondent to consider the fresh, application dated 13.01.2020 and not insisted on the earlier applications, which were filed under wrong category, the petitioner was under the belief that the earlier applications would not be considered, in such state of confusion, the petitioner failed to comply with Form-3 dated 22.01.2020, resulting in the Portals getting closed, hence, the petitioner made representations dated 02.03.2020 & 22.06.2020, to the first respondent, thereby, requesting them to re-activate the Scheme Portal so as to enable the petitioner to make the payment as per Form-3 dated 22.01.2020 issued by them. However, as on date, the said representations have not been considered, which necessitated the petitioner to approach this Court by way of the present Writ Petition. The learned counsel for the petitioner also placed reliance on a decision rendered by the Hon'ble Division Bench of this Court in the case of **Win Power Engineering (P) Ltd., Vs. The Designated Committee, Sabka Vishwas Legal Disputes Resolution Scheme, in W.P.Nos.11785, etc. batch dated 30.11.2022,** which would entitle the petitioner to relish the benefit under the said Scheme.

3. Mr.Rajnish Pathiyil, the learned Senior Panel Counsel for the respondents submitted that the representations made by the petitioner would be considered in accordance with law.

4. In the light of the above submission made by the learned counsel for the both sides, this Court is inclined to pass the following orders:-

i) The first respondent is directed to consider the petitioner's representations dated 02.03.2020 and 22.06.2020 and dispose of the same in accordance with law within a period of four weeks from the date of receipt of a certified copy of this order, by taking into consideration of the decision rendered by the Hon'ble Division Bench of this Court in the case of **Win Power Engineering (P) Ltd., Vs. The Designated Committee, Sabka Vishwas Legal Disputes Resolution Scheme, in W.P.Nos.11785, etc. batch dated 30.11.2022,**

5. The Writ Petition is disposed of with the above directions. No costs. Consequently, connected Miscellaneous Petition is closed.

10.09.2024

sd

Index : yes/no
Neutral Citation : yes/no

To

1. The Designated Committee,
   Sabkaviswas Legacy Dispute Resolution Scheme
   Principal Commissioner (GST and Central Excise)
   Chennai North Commissionerate
   26 Mahatma Gandhi Road
   Nungambakkam, Chennai – 600 034.

2. The Senior Intelligence Officer
   Directorate General of GST Intelligence (DGGI)
   Chennai Zonal Unit, 8th Floor,
   BSNL Building Tower II Greams Road,
   Thousand Lights, Chennai 600 006.

3 The Principal Additional Director General
   Directorate General of GST Intelligence (DGGI)
   Chennai Zonal Unit,
   8th Floor BSNL Building, Tower II Greams Road
   Thousand Lights, Chennai – 600 006.

Krishnan Ramasamy,J.,

sd

W.P.No.7761 of 2022

10.09.2024