IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.04.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.M.P. No.21583 of 2022
in
W.P.No.16397 of 2022

Nivasan Homes Private Limited
Rep. by its Director, Mr. G.Srinivasan,
252, Avinashi Road, Peelamedu,
Coimbatore 641 004, Tamil Nadu.

..Petitioner(s)

Vs.

1. The Designated Committee
Sabka Vishwas (Legacy Dispute Resolution)
Scheme 2019,
6/7, A.T.D. Street, Race Course Road,
Coimbatore 641 018.

2. Office of the Commissioner of Central
Excise and Service Tax,
6/7, A.T.D. Street, Race Course Road,
Coimbatore 641 018.

3. Commissioner of GST and Central Excise,
Appeals-I, 6/7, A.T.D. Street, Race Course Road,
Coimbatore 641 018.

4. Union of India,
Represented by its Secretary,
Ministry of Finance, Department of Revenue,
North Block, New Delhi 110 001. ..Respondent(s)

For Petitioner(s) : Mr.Raghavan Ramabadran

For Respondent(s) : Mr.S.Gurumoorthy
Senior Panel Counsel

ORDER

The writ miscellaneous petition is filed praying to amend the prayer as "In these circumstances, it is prayed that this Hon'ble High Court may be pleased to issue a Writ of Certiorarified Mandamus quashing the Letter C.No.IV/SVLDRS/762/2019-Hqrs Adjn. dated 11.07.2022 issued by the 2nd Respondent and direct the 2nd Respondent to consider the payment made utilizing Input Tax Credit and issue a discharge certificate in Form SVLDRS-4 and refund the amounts not paid under Sabka Vishwas (Legacy Dispute Resolution) Scheme" instead of "In these circumstances, it is prayed that this Hon'ble High Court may be pleased to issue a Writ of Mandamus or any other appropriate writ, order or direction, in the nature of Writ, directing the 1st respondent to consider the Petitioner's Representation dated 21.04.2021 and issue a discharge certificate in Form SVLDRS-4 after considering, verifying, and adjusting all the deposits made by the Petitioner and pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case”

2. Having been satisfied with the reasons stated in the affidavit filed in support of this petition, this petition is ordered as prayed for. The learned Senior Panel Counsel for the Respondent does not have any serious objection to the same.

3. Registry is directed to carry out necessary amendments in the prayer.

4. Post the matter after two weeks.

08.04.2025

spp

To:

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