

Amol

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 8288 OF 2024

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Date: 2025.10.04
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M/s HP Trading thr.
Authorised Karan Motwani & Anr ...Petitioners

Versus

Union of India thr. Secretary & Ors ...Respondents

Mr Bharat Raichandhani, *with Ms Dhanishta Kawale, i/b, UBR
Legal Advocates, for the Petitioner.*

Ms Niyati Mankad, *(through VC), with Ms Priyanka Singh, for
the Respondents.*

CORAM M.S. Sonak &
Advait M. Sethna, JJ.
DATED: 01 October 2025

ORAL ORDER:- (per M. S. Sonak, J)

1. Heard Mr Raichandani, who appears with Ms Dhanishta Kawale for the Petitioners, and Ms Niyati Mankad with Ms Priyanka Singh for the Respondents.
2. Rule. The Rule is made returnable immediately at the request of and with the consent of the learned Counsel for the parties.
3. The Petitioners' application under the Sabka Vishwas - (Legacy Dispute Resolution) Scheme, 2019 (SVLDR Scheme)

was accepted by the Respondents. After acceptance, however, the Respondents have demanded from the Petitioners amounts towards the redemption fine, urging that there can be no waiver of the redemption fine under the SVLDR Scheme.

4. The above issue was considered by this Court in the case of **Juice Electricals Pvt Ltd Vs Union of India¹**, in which it is held that the issue of redemption fine, which is akin to a penalty, was also covered under the SVLDR Scheme. For this, reliance was placed on **M/s Esbee Electrotech LLP Vs Union of India²** and **Synpol Products Pvt Ltd Vs Union of India³**.

5. Ms Mankad argues that two Petitioners have filed this Petition to challenge two separate orders. She asserts that this is not permissible, especially because the Petitioners have tried to evade payment by paying only the court fees for one case.

6. Mr Raichandi states that the Petitioners will pay an additional set of Court fees within a week from today without fail. We therefore clarify that the final order in this Petition will be subject to the Petitioners paying the additional set of Court fees within a week from today.

7. Since the issue is covered, we allow this Petition, make the Rule absolute, and quash the impugned certificate to the extent that it demands a redemption fine or hold that a redemption fine is not included in the settlement arrived at under the SVLDR Scheme.

¹ (2024) 25 Centax 206 (Bom)

² 2024 (24) Centax 199 (Bom)

³ 2020 (32) GSTL 705 (Guj)

8. The Rule is made absolute to the above extent without any order for costs. All concerned are to act on an authenticated copy of this order.

(Advait M. Sethna, J)

(M.S. Sonak, J)