



WEB COPY

WP No. 368 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-12-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 368 of 2025

&

WMP No. 412 OF 2025

Varma Constructions Private Limited
Represented by its Director, Mr. P.Ravi varma
68, Kitchipalayam Main Road,
Salem.636 001

..Petitioner

Vs

1. Assistant Commissioner, GST and Central
Excise,
GST and Central Excise Salem I Division,
Varalakshmi Orchid, No. 106,
Ramakrishna Road, Salem 636 007.
2. The Designated Committee,
Sabka Vishwas (Legacy Dispute Resolution)
Scheme (SVLDRS)
(O/o Commissioner of GST and CE),
Newry Towers, 2054-1, Second Avenue,
12th Main Road, Anna Nagar, Chennai.

..Respondent(s)

Prayer: Writ Petition filed under Art.226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the records pertaining to the Declaration No. LD 1309190001315 and SVLDRS -3 No.L131119SV300153 dated 13.11.2019 passed by the 2nd Respondent in respect of Remarks Column alone and quash the same being arbitrary, passed in violation of the principles of natural justice and consequently direct the 2nd respondent to issue the final Discharge Certificate in FORM SVLDRS-4 under



the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019, in connection with ARN No. LD1309190001315 dated 13.09.2019.

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For Petitioner (s): Mr. Jayaprathap A N R

For Respondent(s): Mr. R.P. Pragadish,
Senior Standing counsel
for R1 & R2

ORDER

The petitioner is aggrieved by the impugned Form No.SVLDRS 3 dated 13.11.2024 in so far as the remarks column which reads as under:-

“The assessee withdrew the application as he has filed wrong category under SVLDRS-1”

2. Learned counsel for the Petitioner submits that the petitioner opted to settle the dispute under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 by filing an application in Form SVLDRS 1 on 13.09.2019. This was accepted and petitioner was asked to pay a sum of Rs.92,576.70/- According to the petitioner, this amount has also been paid. However, the final certificate has not been issued to the petitioner in the light of the above remarks.

3. The question of such a remark and determination of the amount payable by the petitioner under the scheme cannot go hand in hand. Since the application has been processed and amount has been determined to be paid by the petitioner which according to the petitioner has been paid also, the impugned remarks is to be held to be without any basis. Therefore, the Writ



Petition deserves to be **allowed**. Accordingly, the same is allowed by directing the 2nd respondent to issue final discharge certificate in Form SVLDRS-4 of the aforesaid Scheme in response to the application filed on 13.09.2019 by the petitioner within a period of six weeks from the date of receipt of a copy of this order

4. This Writ Petition is disposed of with the above observation. No costs.

Connected miscellaneous petition is closed.

10-12-2025

Index: yes/no

Internet:yes/no

speaking order/non speaking order

gv

To

1. Assistant Commissioner, GST and Central Excise,
GST and Central Excise Salem I Division,
Varalakshmi Orchid, No. 106,
Ramakrishna Road, Salem 636 007.

2. The Designated Committee,
Sabka Vishwas (Legacy Dispute Resolution) Scheme (SVLDRS)
(O/o Commissioner of GST and CE),
Newry Towers, 2054-1, Second Avenue,
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C.SARAVANAN J.

GV

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