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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.11.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.17353 of 2022

Gobichettipalayam Municipality,
Represented by its Commissioner,
Mr.Jeyaraj Prem Anand,
Sathy Main Road,
Gobichettipalayam – 638452. ... Petitioner

Vs.

1. The Commissioner of GST & Central Excise,
   No.1, Foulks Compound,
   Anai Medu, Salem – 636 001.

2. The Joint Commissioner,
   Office of the Commissioner of GST & Central Excise,
   No.1, Foulks Compound,
   Anai Medu, Salem – 636 001.

3. The Assistant Commissioner of GST & Central Excise,
   Erode-II Division,
   No.81, Bharathi Nagar,
   Veerappanchatram Post, Soolai,
   Erode – 638 004. ... Respondents

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Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, directing the respondents herein to issue Discharge Certificate under Form SVLDRS-4 for Full and Final Settlement of the payments under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 to the petitioner herein in respect of the demands, interest and penalties imposed in terms of the Order-in-Original Sl.No.82/2014 JC(ST) dated 16.12.2014 passed by the 2nd respondent herein.

For Petitioner : Mr.Derrick Sam

For Respondents : Mr.Rajnish Pathiyil
Senior Panel Counsel

ORDER

In this writ petition, the petitioner has sought for a mandamus to direct the respondents to issue a Discharge Certificate under Form SVLDRS-4 for the full and final settlement of the payments under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 to the petitioner herein in respect of the demands, interest and penalties imposed in terms of the Order-in-Original Sl.No.82/2014 JC(ST) dated 16.12.2014 passed by the 2nd respondent herein.

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2. The petitioner had opted to settle the dispute under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 and therefore, filed an application on 30.12.2019 in Form SVLDRS-1. Pursuant to which, Form SVLDRS-3 was issued to the petitioner on 29.02.2020 determining a sum of Rs.10,39,571/- towards tax dues under the Central Excise Act, 1944.

3. The petitioner was required to pay the aforesaid amount latest by 30.06.2020. However, due to technical glitches, the petitioner paid the aforesaid amount on the following day on 01.07.2020 with a delay of one day.

4. The learned Senior Panel Counsel for the respondents confirms the aforesaid payment.

5. Under similar circumstances, the Court has interfered and granted relief to the Assessee. In certain cases, interests were levied for belated payments.

6. Considering the fact that the payment has been delayed only by one day, the same can be condoned. The petitioner's attempt to pay the amount

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by the due date can be attributed to technical glitches.

7. In W.P.Nos.1074 & 1077 of 2021 (decided on 16.06.2022), this Court held as follows where the amount paid was re-credited back to the account:

> *"22. The facts on record indicates that the amount of Rs 41,331.20/- was indeed paid by the petitioner which however was re-credited back due to technical glitches. Therefore, the legitimate the benefit of the above scheme cannot be denied to the petitioner. Mistake is on account of the system evolved which failed to accept the payment.*
>
> *23. Under these circumstances, the impugned orders passed and the communication stands quashed by permitting the petitioner to pay the amounts in respect of which attempt was made by the petitioner to pay through the 5th respondent RTGS (Real Time Gross Settlement) facility on 29.03.2020 within 30 days from the date of receipt of a copy of this Order.*
>
> *24. If the petitioner pays the aforesaid amount within a period of 30 days from the date of receipt of a copy of this order, the respondent shall bring a closure to the case of the petitioner by accepting the payment subject to the petitioner fulfilling other conditions of the scheme. In case, the petitioner*

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fails to pay the amount within the aforesaid time, the 4th respondent shall pass appropriate orders on merits in accordance with law after hearing.

25. These writ petitions stand disposed of in terms of the above observations. No costs. Consequently, connected miscellaneous petition is closed."

8. In view of above decision, this Writ Petition deserves to be allowed; and accordingly, it is allowed. No costs.

20.11.2025

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Neutral Citation : Yes / No

To

1. The Commissioner of GST & Central Excise,
   No.1, Foulks Compound,
   Anai Medu, Salem – 636 001.

2. The Joint Commissioner,
   Office of the Commissioner of GST & Central Excise,
   No.1, Foulks Compound, Anai Medu, Salem – 636 001.

3. The Assistant Commissioner of GST & Central Excise,
   Erode-II Division,
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C.SARAVANAN, J.

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