IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-04-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 27695 of 2024
AND
WMP NO. 30216 OF 2024

M/s Vijay Aqua Pipes (P) Ltd.,
No.1 First Link Street,
Raghavan Colony,
Jafferkhanpet,
Chennai 600 083.

Petitioner(s)

Vs

1. The Commissioner of GST and
Central Excise
TRC Section -Chennai Outer
Commissionerate,
Anna Nagar, Chennai 600 040.

2.The Assistant Commissioner
of Central Tax and Central Excise,
Gummidipoondi Division,
Chennai-Outer Commissionerate,
R-40 A-1, 100 Feet Road,
Mogappair, Chennai 600 037.

Respondent(s)

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, to call for the records of the 2nd Respondent vide Order C.No.GEXCOM/TAR/A/CE/81/2024-CGST dated 19/08/2024, quash the same and direct the Respondents to issue Discharge Certificate in FORM SVLDRS-4 determining the said amount paid as determined under SVLDRS Form-3 No.L020320SV300110 dated on 09/01/2020 since the Petitioner has duly complied as agreed through the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019.

For Petitioner(s): Mr.E.Paul Raj
For M/s.S Prathibaa

For Respondent(s): Mr.S.M.Deenadayalan,
Senior Standing Counsel

ORDER

Challenging the impugned letter 19.08.2024, whereby the petitioner was directed to produce the copy of the discharge certificate issued in SLVDRS Form 4, on or before 20.08.2024 failing which, appropriate action would be initiated to recover the Government dues as per the provisions of law in accordance with law.

2. The learned counsel for the petitioner submitted that initially the demand of the impugned order was challenged and subsequently the petitioner filed Special Leave to Appeal in Crl.Nos.3355 of 2019 arising out of impugned final judgment and order dated 24.07.2018 in Crl.O.P.No.8500 of 2011 of this

Court and the Hon'ble Supreme Court has passed the order on 04.01.2024, that SLP is dismissed as withdrawn, since the case was settled through Sabka Vishwas (Legacy Dispute Resolution) Scheme 2019 and the copy of the order was also furnished in the typed set of papers. However, the respondents have not issued Discharge Certificate in Form 4 SLVDRS and hence, the petitioner had filed the present Writ Petition.

3. Mr.S.M.Deenadayalan, learned Senior Standing Counsel appearing for the respondents submitted that since the petitioner had failed to furnish the copy of the order dated 04.01.2024 passed by the Hon'ble Supreme Court, the respondents made a request to produce the same. Despite the request, as the petitioner failed to submit proof of having withdrawn the case in Hon'ble Supreme Court, the SVLDRS Form 4 Discharge Certificate has not been issued to the petitioner. Further, he would submit that in the event, the petitioner files the copy of the withdrawal order dated 04.01.2024, the appropriate orders would be passed by the respondents.

4. Heard the learned counsel for the petitioner as well as the learned Senior Standing Counsel for the respondents and also perused the materials available on record.

5. In the present case, the issue is pertaining to the issuance of SVLDRS Form 4 Discharge Certificate. According to the respondents, since the withdrawal order dated 04.01.2024 passed in SLP (Crl.)No.3355 of 2019 had not been produced by the petitioner, the impugned letter dated 19.08.2024 came to be issued to the petitioner, calling upon the petitioner to produce the copy of SVLDRS Form 4 (Discharge Certificate). Since the petitioner has already withdrawn the SLP filed before the Supreme Court of India, stating that the disputes between the parties has been settled through "the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019", the question of taking into consideration of the withdrawal order and production of the order copy, does not arise. Moreover, the amount quantified in SVLDRS Form-3 was paid by the petitioner in full without any outstanding within the prescribed time. Therefore, it is only the responsibility of the respondents to issue the Form SVLDRS-4

Discharge Certificate. Hence, this Court directs the respondents to issue SVLDRS-4 Discharge Certificate, within a period of four (4) weeks from the date of receipt of a copy of this order. Resultantly, the impugned letter dated 19.08.2024 is quashed.

6. With the above directions, this Writ Petition is allowed. No costs. Consequently, connected Miscellaneous Petition is closed.

15-04-2025

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Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No
To
1. The Commissioner of GST and Central Excise
TRC Section -Chennai Outer Commissionerate,
Anna Nagar, Chennai 600 040.
2.The Assistant Commissioner
of Central Tax and Central Excise, Gummidipoondi Division,
Chennai-Outer Commissionerate,
R-40 A-1, 100 Feet Road,
Mogappair, Chennai 600 037.

KRISHNAN RAMASAMY J.

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