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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 13702/2021**

AJMS ENGINEERS PRIVATE LIMITEDPetitioner

Through: *Appearance not given.*

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Ms. Arunima Dwivedi CGSC
with Ms. Pinky Pawar, Ms.
Kritika Sharma and Mr.
Saiyyam Bharadwaj, Advs.
Mr. Farman Ali, SPC with Ms.
Usha Jamnal and Mr Krishna
Kumar, Advs.

CORAM:

HON'BLE MR. JUSTICE SUBRAMONIUM PRASAD

HON'BLE MR. JUSTICE HARISH VAIDYANATHAN

SHANKAR

ORDER

26.03.2025

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1. The Petitioner had approached this Court challenging the Notice of Recovery of confirmed demand vide Letter No. 8141 dated 06.11.2020 issued by the Respondent No. 5 for recovery of amount in excess of the amount settled under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 [**'SVLDRS'**].

2. The facts as stated by the Petitioner in the case are that the Government brought up the said scheme as a onetime measure to condone the delay in the payment of Service Tax, due by various assesseees to whom Demand-cum-Show Cause Notices have been issued. The last date to make the payments with regard to scheme was 30.06.2020. Admittedly, the payment has been made on 01.07.2020.



3. It is the case of the Petitioner that an attempt was made by the Petitioner to generate a challan on 30.06.2020, itself. But due to an error in the website of the Respondents, he could not make the payment within time.

4. Notices have been issued to the Respondents on 03.12.2021 and reply have been filed on behalf of Respondent nos. 2 to 6. Annexure R-1 to the said reply is a chart demonstrating various persons who have availed the benefits by successfully depositing the challan on 30.06.2020, thereby the case of the Petitioner that the website was not working properly, is unacceptable.

5. The scheme was available only till 30.06.2020 and there is no power available to the parties to accept any amount under the scheme, which is a onetime settlement as a benefit given to the assesseees to whom demand notice were issued.

6. In the absence of any power to condone the delay, this Court is not inclined to grant the relief prayed by the Petitioner. The petition is, therefore, rejected.

SUBRAMONIUM PRASAD, J

HARISH VAIDYANATHAN SHANKAR, J

MARCH 26, 2025/akc