IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 3791 OF 2024

Deutsche India Pvt. Ltd. ...Petitioner
VS
Union of India & Ors. ...Respondents

Mr. Rohan Shah, Senior Advocate with Mr. Mohammed Anajwalla & Ms. Renita Alex, Prathmesh Chavan, Ms. Chandni Tanna i/b. India Law Alliance, for Petitioner.
Mr. Joymala Ostwal with Sangeeta Yadav, for Respondents.

CORAM: G. S. KULKARNI & AARTI SATHE, JJ.

DATE: 11 February 2026.

P.C.

1. This petition under Article 226 of the Constitution of India is filed praying for the following reliefs:

> "a) that this Hon'ble Court be pleased to issue a writ of declaration or a writ in the nature of declaration to the effect that -
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> (i) the retention of the amount of interest of Rs.41,16,42,583/- and penalty of Rs.5,49,82,802/- paid by the Petitioner under protest, is in excess of jurisdiction, without the authority of law and ultra vires the SVLDRS and the provisions of Articles 14, 265 and 300A of the Constitution of India;
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> (ii) the issuance of the Impugned Notice dated 20.02.2024 by Respondent No.2 is in excess of jurisdiction, without the authority of law and ultra vires the SVLDRS and the provisions of Articles 14, 265 and 300A of the Constitution of India;
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> b) that this Hon'ble Court be pleased to issue a writ of certiorari or a writ in the nature of certiorari to call for and examine the records of the proceedings before the Respondent No.1, and quash and set aside the Impugned Notice dated 20.02.2024;
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> c) that this Hon'ble Court be pleased to issue a writ of mandamus, or a writ in the nature of mandamus, or any other appropriate writ, order or directions, directing the Respondents to -

(i) refund the amount of interest of Rs.41,16,42,583/-, and penalty of Rs.5,49,82,802/- paid by the Petitioner forthwith;

(ii) pay to the petitioner, interest at the rate of 12% p.a. on the amount of refund claimed, from the date of settlement under the SVLDRS (viz. 23.01.2020) till the date of payment of the refund;

(iii) withdraw/rescind the Impugned Notice dated 20.02.2024;"

2. Admittedly the petitioner is issued a show cause notice on the petitioner's refund application. Such notice calls upon the petitioner to show cause as to why the refund under the provisions of the SVLDRS be not denied to the petitioner. The petitioner has contended that it has raised valid issues which, in fact, do not permit the adjudicating officer to deny the refund.

3. Considering the contentions as raised by the petitioner, we are of the opinion that all such contentions firstly need to be raised by the petitioner before the adjudicating officer, who shall consider the reply of the petitioner to the show cause notice, on all the counts, and after following the procedure pass an appropriate order in accordance with law. We may also observe that the petitioner intends to cite some decisions on the proposition that the SVLDRS scheme itself would not permit the Revenue to retain the amounts of interest and penalty on the ground that as to what would be relevant for the purpose of the scheme is only the tax dues and not the interest and penalty amounts, also need to be taken into consideration by the adjudicating officer.

4. Certainly, the provisions of the scheme are well defined which would be taken into consideration in the adjudication of the show cause notice. Also the contentions as urged on behalf of the petitioner, including relying on the

provisions of Article 265 of the Constitution in the context, whether interest and penalty can at all be withheld, once the dispute on the outstanding tax is settled under the provisions of the SVLDRS, in our opinion, would also fall for consideration in the adjudication of the show cause notice.

5. In this view of the matter, keeping open all the contentions of the petitioner to be urged before the adjudicating officer, in reply to the show cause notice, we dispose of this petition.

6. The Adjudicating Officer shall decide the show cause notice as expeditiously as possible and, in any event, before 30th April 2026.

7. All contentions of the parties are expressly kept open.

8. Disposed of in the above terms. No costs.

(AARTI SATHE, J.) **(G. S. KULKARNI, J.)**