



WEB COPY

WP No. 5768 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 5768 of 2021

M/s. AVK Associates and Builders (India) Private Limited

Represented by its Director, Mr.
S.AyyaduraiPandian, V-10, V Block, Olivine
Ornate, Chennai 600 040

..Petitioner(s)

Vs

1. The Designated Committee under the Sabha Vishwas (Legacy Dispute Resolution) Scheme, 2019, Chennai North, Commissionerate, Chennai 600 034.
2. The Commissioner Designated Committee Under the Sabha Vishwas (Legacy Dispute Resolution) Scheme, 2019, Chennai North Commissionerate, Chennai 600 034.
3. The Central Board of Indirect Taxes Represented by its Chairman, Central Secretariat, New Delhi, Delhi 110 001.
4. Union of India Represented by its Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi 110 001.

..Respondent(s)

Prayer: This Writ Petition is filed under Article 226 of Constitution of India seeking Writ of Mandamus to direct the 1st Respondent, 2nd Respondent and 3rd Respondent to accept remittance of tax amounting to Rs. 28,19,549/- as per Form No. SVLDRS-3 No. L270220SV300662 dated 27.02.2020 and consequently issue Form No. SVLDRS-4



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For Petitioner(s):

M/S.S.Muthu Venkataraman

For Respondent(s):

M/s. S. Gurumoorthy, Senior Standign Counsel

ORDER

The petitioner has filed this Writ Petition for direction to the first, second and third respondents to accept the remittance of tax amount of Rs.28,19,549/- as determined in Form No.SVLDRS-3 No.L270220SV300662, dated 27.02.2020 and consequential direction for issuance of Form No.SVLDRS-4.

2. The learned counsel for the petitioner has drawn attention to an order of this Court dated 09.08.2024 in W.P.No.18283 of 2021, ***Mahasakthi Bio Enercon Private Limited Vs. The Designated Committee, Coimbatroe-III Division, Coimbtore, The Deputy Commisioner of Central GST and GST Excise, Coimbatore III Division, Coimbatore***, reported in 2024(9) TMI 244 and agrees to deposit an amount determined under SVLDRS-3 scheme together with interest at the rate of 15% per annum.

3. Following the view taken by this Court in the aforementioned case, the Writ Petition is disposed of by permitting the petitioner to settle the case under SVLDRS Scheme under the Finance (No.2) Act, 2017, subject to petitioner depositing tax liability of Rs.28,19,549/- together with interest within a period of 30 days from the date of receipt of copy of this order.



4. In case the petitioner settles the amount, the respondent are directed to settle the case.

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Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

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Chennai North Comm
2. issionerate
Chennai 600 034.
3. The Commissioner
Designated Committee Under the Sabha
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Chennai 600 034.
4. The Central Board of Indirect Taxes
Represented by its Chairman,
Central Secretariat,
New Delhi, Delhi 110 001.
5. Union of India
Represented by its Secretary,
Ministry of Finance,
Department of Revenue,
North Block, New Delhi 110 001.



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C.SARAVANAN, J.

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