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W.P.No.30144 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.30144 of 2023

M/s.Hindusthan Travels India Pvt.Ltd
Represented by its Director T R K Sarasuwathi
66, Avarampalayam Road, K.R.Puram,
Coimbatore 641 006.

... Petitioner

Vs.

1. The Designated Committee
Sabka Vishwas Legacy Disputes Resolution Scheme, 2019
(office of the Commissioner of GST & Central Excise)
6/7, A.T.D.Street, Race Course,
Coimbatore – 641 018.

2. The Deputy Commissioner,
1441, Elgi Building, Trichy Road,
Coimbatore – 641 018.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to direct the 1st Respondent to issue a Discharge Certificate in Form SVLDRS 4 for the SVLDRS 1 declaration filed vide ARN No.dated ARN No.LD3112190004231 dated 31.12.2019.

For Petitioner : Mr.G.Thiyagarajan
For Mr.Sankar Ganesh.S
For Respondents : Mr.TNC Kaushik,
Additional Government Pleader



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ORDER

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In this writ petition, the petitioner has sought for a direction to the first respondent to issue a Discharge Certificate in Form DRCSLV-07 in response to the declaration filed in Form SVLORS-01 dated 31.12.2019 under the Sabka Vishwas Legacy Dispute Resolution Scheme, 2019.

2. The undisputed facts are that the petitioner's application for settlement of the dispute under the aforesaid scheme was accepted as Form SVLDRS-03 dated 12.03.2020 was issued by the Designated Committee.

3. The petitioner was required to deposit the amount determined under Form SVLDRS-03. However, by that time, the country was under lockdown due to the outbreak COVID-19 pandemic. The petitioner attempted to pay the amount on 30.06.2020. However, the transaction failed due to technical glitches in the portal on the same day.

4. Subsequently, the petitioner made the payment on 01.07.2020, which was accepted. There is no dispute with regard to the said payment. It is in this background that the petitioner has approached this Court.



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5. The learned counsel for the petitioner placed reliance on the decision of this Court in ***S. Subramaniya Siva Co-operative Sugar Mills Ltd. Vs. Union of India 2022 (67) G.S.T.L.424 (Mad.)***

6. Considering the fact that the petitioner had made the payment on 01.07.2020, with a delay of only few days due to technical glitches during the relevant period, I am of the view that this writ petition deserve to be allowed. Therefore, there shall be a direction to the respondent to issue the appropriate Discharge Certificate in Form SVLDRS-4, as prayed for by the petitioner, subject to the petitioner depositing additional interest at 9% on the amount determined in SVLDRS-01 dated 12.03.2020 for the delay between the due date and actual date of payment.

7. This writ petition is allowed with the above observations. No costs. Consequently, the connected W.M.Ps. are closed.

29.01.2026

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Neutral Citations: Yes/No



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To:

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C.SARAVANAN, J.

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