

**S U P R E M E C O U R T O F I N D I A**  
**RECORD OF PROCEEDINGS**

Petition for Special Leave to Appeal (C) No. 2070/2022

(Arising out of impugned final judgment and order dated 11-08-2021 in WT No. 541/2021 passed by the High Court of Judicature at Allahabad)

M/S YASHI CONSTRUCTIONS

Petitioner(s)

VERSUS

UNION OF INDIA &amp; ORS.

Respondent(s)

( IA No.18987/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT )

Date : 18-02-2022 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE M.R. SHAH  
HON'BLE MRS. JUSTICE B.V. NAGARATHNA

For Petitioner(s) Mr. Sanchit Garga, AOR

For Respondent(s)

UPON hearing the counsel the Court made the following  
O R D E R

It is an admitted fact that the petitioner did not deposit the amount under the Scheme within the time limit provided under the Scheme, i.e., within 30 days.

In that view of the matter, the High Court has rightly refused to grant relief to the petitioner for extension of the period to make the deposit under the Scheme. It is a settled proposition of law that a person, who wants to avail the benefit of a particular Scheme has to abide by the terms and conditions of the Scheme scrupulously. If the time is extended not provided under the Scheme, it will tantamount to modifying the Scheme which is the prerogative of the Government.

Hence, the Special Leave Petition stands dismissed.

Pending application(s), if any, shall stand disposed of.

(NEETU SACHDEVA)  
COURT MASTER (SH)(NISHA TRIPATHI)  
BRANCH OFFICER

