

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.03.2021

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.1803 of 2021
and
W.M.P.(MD)No.1539 of 2021

Tvl.Jai Guru Cables,
Represented by its Proprietor,
O.R.Mathiprakash.

... Petitioner

Vs.

- 1.The Principal Chief Commissioner of
GST and Central Excise,
No.26/1, GST Bhavan,
Uthamar Gandhi Road,
Nungambakkam,
Chennai – 600 034.
- 2.The Joint Commissioner/ Member
of Designated Committee,
Sabka Vishwas Scheme,
O/o. The Joint Commissioner of GST and
Central Excise,
Central Revenue Buildings,
No.5, V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai – 625 002.
- 3.The Deputy Commissioner/Member
of Designated Committee,
Sabka Vishwas Scheme,
O/o. The Deputy Commissioner of GST and
Central Excise,
Central Revenue Buildings,

No.5, V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai – 625 002.

4.The Assistant Commissioner,
Madurai-I Division,
O/o. The Assistant Commissioner of GST and
Central Excise, Madurai-II Division,
Central Revenue Buildings,
No.5, V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai – 625 002.

5.The Superintendant,
Thirumangalam Range,
3rd Floor, Central Revenue Buildings,
No.5, V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai – 625 002. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the Respondents 1 to 3 to accept the payment of Rs.1,51,797.20 under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 and to issue discharge Certificate in Form SVLDRS-4 in respect of the arrears payable by the petitioner within a specified time frame that may be fixed by this Court.

For Petitioner : Mr.B.Rooban

For Respondents : Mr.K.Prabhu,
Junior Panel Standing Counsel.

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ORDER

Heard the learned counsel for the writ petitioner and the learned standing counsel for the respondents.

2.The petitioner was running a Cable T.V. business. He had suffered an adverse assessment order vide order in Original No.MAD-CEX-000-ASC-021-11 dated 26.12.2011. It appears that the petitioner had earlier questioned the assessment year and there was also remand. Be that as it may, the liability of the petitioner had become final as he had not pursued the challenge. At this stage, the Government had introduced Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019. The petitioner submitted an application under the said scheme. Thereupon, Form SVLDRS-4 was generated and the estimated amount payable by the petitioner was fixed at Rs. 1,51,797.20. This is the statement was generated on 11.11.2019. The petitioner ought to have remitted the said amount within a period of 30 days thereafter. This categorical statutory mandate contained in Section 127(5) of the Finance Act, 2019. The petitioner did not pay the said amount within the aforesaid period of 30 days. According to the petitioner, he made an attempt to electronically make the said payment on 30.06.2020. Though the said amount was debited from the petitioner's account, it was subsequently re-credited. The payment process was not successful.

3.The petitioner seems to have kept quiet thereafter. Though he would state that he was approaching the respondent officials in person, vide communication dated 15.01.2021, the fourth respondent herein called upon the petitioner to clear the original liability. Thereafter, the petitioner woke up and filed the present writ petition.

4.The learned counsel for the petitioner contends that Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019, was amended and as per Rule 7, every declarant can pay electronically the amount as indicated in Form SVLDRS-4 issued by the designated committee on or before 30.06.2020. It is not quite clear as to whether, the parent provisions have been correspondingly amended or not.

5.I must also note that after making the attempt on 30.06.2020, the petitioner appears to have gone into slumber and not even a representation is enclosed in the typed set of papers. Therefore, I am not in a position to grant any relief as sought for in the writ petition. I can only permit the petitioner to once again move the jurisdictional designated committee. It is for the jurisdictional designated committee to take a call in the matter.

6.The writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petition is closed.

Index : Yes / No
Internet : Yes/ No
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29.03.2021

Note : Issue order copy on **31.03.2021**.

In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

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G.R.SWAMINATHAN, J.

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