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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

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Date of Decision: 20.04.2022

+ **W.P.(C) 4193/2022 & CM APPL.12549/2022**

DOCLAND SERVICES LTDPetitioner

Through: Mr Ruchir Bhatia, Adv.

versus

COMMISSIONER OF CENTRAL GOODS AND
SERVICES TAX DELHI EAST

.....Respondent

Through: Mr Satish Kumar, Adv.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MS. JUSTICE POONAM A. BAMBA

[Physical Court hearing/hybrid hearing (as per request)]

RAJIV SHAKDHER, J. (Oral):

1. The petitioner's main grievance is, that because of a technical glitch, the necessary steps for availing benefits under the Sabka Vishwas (Legacy Dispute Resolution) Scheme 2019 [in short, "the Scheme"] could not be availed of.

2. The petitioner avers that it had filed an application on 24.12.2019 under the Scheme, in respect of a show cause notice dated 07.09.2018 issued for claiming service tax dues under the Finance Act, 1994.

2.1 *Via* the aforesaid show cause notice, the petitioner was called upon to show cause as to why service tax, including cesses, amounting to Rs.94,82,291/- should not be demanded from it for the period mentioned in the said notice i.e., 2012-2013 (Oct-2012 to Mar-2013) to 2016-2017.

3. Mr Ruchir Bhatia, who appears on behalf of the petitioner, says, in terms of scheme, the petitioner would be required to pay 50% of the

demanded tax i.e., Rs.47,41,146/-.

4. It is also the petitioner's case, that on 19.02.2020, it received an e-mail from the respondent, which facially communicated to the petitioner that the prescribed form i.e., SVLDRS-3 was appended to the e-mail.

4.1 According to the petitioner, the aforesaid form was not appended to the e-mail, which propelled the petitioner into making a representation on 2.11.2020.

4.2. A perusal of the petitioner's representation dated 2.11.2020 would show that, even according to it, the disputed tax had to be paid by 30.06.2020.

5. Mr Bhatia says, even though the petitioner under the Scheme could have been called upon to pay only 50% of the tax dues (as indicated above); in view of the fact that the deadline fixed under the Scheme had been crossed, the petitioner would be willing to pay the said amount, along with interest, that may be fixed by the respondent.

5.1. It is the petitioner's case that because of Covid-19, it could not take necessary steps for availing the benefits of the Scheme, within the timeframe fixed by the respondent.

6. It is noticed that the representation dated 2.11.2020 has been addressed by the petitioner to the Principal Commissioner, Central GST, Delhi South.

6.1. Mr Satish Kumar, who appears on behalf of the respondent, says that the representation has not been addressed to the correct Commissionerate.

6.2. It is Mr Kumar's contention that since the show cause notice dated 07.09.2018 was issued by the Delhi East Commissionerate, the petitioner ought to have lodged its representation before the said Commissionerate i.e.,

the Delhi East Commissionerate.

6.3. In any event, according to Mr Kumar, since the deadline fixed under the Scheme stands crossed, the petitioner cannot avail the benefits under the Scheme.

7. To be noted, Mr Bhatia's contends to the contrary.

7.1. According to Mr Bhatia, exceptions have been made, and, accordingly, specific circulars have been issued by the respondents.

8. That being said, Mr Bhatia says that the instant writ petition could be treated as a representation, which the concerned Commissionerate can be called upon to consider and dispose of.

8.1. Given the aforesaid circumstances, in our view, that would be the best way forward in the matter.

8.2. It is ordered accordingly.

9. The writ petition will be placed before the Delhi East Commissionerate, which issued the show cause notice dated 07.09.2018.

9.1. The Delhi East Commissionerate will, *inter alia*, consider the submission advanced before us by Mr Bhatia, that in certain cases, exceptions have been made and those wanting to avail the benefits of the Scheme have been entertained, even after the deadline fixed under the Scheme i.e., 30.06.2020 had been crossed.

9.2. It goes without saying that the concerned officer will pass an order on the merits of the case, after according hearing to the authorized representative of the petitioner.

9.3. The concerned officer will pass an order within eight (08) weeks of the date of receipt of a copy of the order passed today.

9.4. Parties will act, based on the digitally signed copy of this order.

10. The writ petition and pending application are disposed of in the aforesaid terms.

RAJIV SHAKDHER, J

POONAM A. BAMBA, J

APRIL 20, 2022

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[Click here to check corrigendum, if any](#)

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