

Court No. - 3

Case :- WRIT TAX No. - 541 of 2021

Petitioner :- M/S Yashi Construction

Respondent :- Union Of India And 2 Others

Counsel for Petitioner :- Ashutosh Gupta

Counsel for Respondent :- A.S.G.I., Gaurav Mahajan

Hon'ble Naheed Ara Moonis,J.

Hon'ble Saumitra Dayal Singh,J.

Heard Sri Ashutosh Gupta, learned counsel for the petitioner and Sri Gaurav Mahajan, learned counsel for the respondent no.1 and 2.

Present writ petition has been filed for the following relief;

"(a) Issue a suitable Writ, Order or direction in the nature of Mandamus directing the Respondent authorities to include him in the further processing of the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 after issuance of SVLDRS-3 and further allow him to deposit the required amount as declared by the department in SVLDRS-3.

(b) Issue a suitable writ, order or direction in the nature of Mandamus directing the Respondent authorities to lift the attachment of bank account being maintained by the Punjab National Bank in the Ramsara Branch, District- Bhatinda, Punjab."

Undisputedly, Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 was introduced by the Parliament by Finance (No.2) Act, 2019. It offers opportunity to the assessee to seek closure of legacy dispute involving indirect tax.

In the present case, the petitioner applied for the benefit of that scheme on 31st December, 2019, the last date for making the application. Upon that application being pressed, the Designated Committee issued form SVLDRS-2 on 06.02.2020 requiring the petitioner to deposit Rs.9,94,040/-. SVLDRS-3 was also issued by the Designated Committee. The time period to make the

deposit provided under Section 127 of the SVLDRS was of 30 days.

Clearly, the petitioner has not deposited the amount within time granted to the petitioner. In absence of any provision to extend that time, prayer may never be granted to the petitioner.

In view of above, the petition lacks merit and is, accordingly, **dismissed**.

Order Date :- 11.8.2021

A.Kr.