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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-09-2026

CORAM

THE HON'BLE MR.JUSTICE N.SENTHILKUMAR

WP No. 20742 of 2021

Ravi Publicity Services
Rep. by its Proprietrix, S.Revathy,
2B, Park Center, New No.25,
Venkatnarayana Road,
T.Nagar, Chennai-600 017.

..Petitioner

Vs

1. Central Board of Indirect Taxes and Customs
   Rep. by its Chairman,
   Department of Revenue, ‘
   Ministry of Finance, North Block,
   New Delhi-110 001.

2. The Commissioner of GST and Central Excise
   692, M.H.U.Complex, Nandanam,
   Chennai-600 035.

..Respondents

Writ Petition filed under Article 226 of the Constitution of India, seeking to issue a Writ of Mandamus, directing the 2nd respondent to issue Form SVLDRS-4 considering that the full and final payment of the determined amount of Rs.78,82,034.50 made in SVLDRS-3 was done through Challan CIN No.20210305141512747339 dated 05.03.2021 condoning the delay of 12 days in making the payment of the amount determined under the SVLDRS Scheme and consequently, to issue a Writ of Certiorarified Mandamus to call upon all the records pertaining to the Show Cause Notice C.No.V/15/04/ - CSADJ dated 02.03.2021 on the file of the 2nd respondent and quash the same.

(Prayer amended vide order dated 19.11.2021 made in WMP No.25996/2021 in W.P.No.20742/2021 by CSNJ)

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For Petitioner: Ms.J.Aparna
for Mr.J.V.Niranjan

For Respondents: Mr.K.Guruparsad for
Mr.Su.Srinivasan,
Central Government Standing Counsel

ORDER

The present Writ Petition has been filed to quash the Show Cause Notice, dated 02.03.2021 in C.No.V/15/04/-CSADJ issued by the 2nd respondent.

2. The brief facts of the case are that the petitioner's firm is engaged in procurement and placing of advertisements in various print media. While so, on 13.12.2018, the 2nd respondent has visited the petitioner's firm and verified the records and issued a letter dated 13.12.2018 stating that the service of the Petitioner-Firm was liable to tax and tax liability of Rs.2,32,00,479/- arises for the period between April 2013 and June 2017. While so, Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 (in short SVLDRS Scheme) was introduced on 01.09.2019. The petitioner has opted to settle the dispute under SVLDRS Scheme by filing form on 24.12.2019. The petitioner was issued with Form SVLDRS 2 on 13.01.2020 and thereafter Form SVLDRS 3 dated 03.02.2020, the petitioner was called upon to pay a sum of Rs.78,82,034.50/- on the tax relief of Rs.1,28,18,614.50/- after adjusting the pre-deposit of Rs.49,36,580/-. The petitioner was also issued with Form SVLDRS 2B on 16.12.2020. It is the specific case of the petitioner that a sum of Rs.51,29,072/-

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was already paid on 27.01.2020 and agreed to pay the disputed amount. Again on 03.02.2020 on recording the above submission of the petitioner firm, the 2nd respondent had issued Form SVLDRS -3 determining the final tax liability of the petitioner firm calculating to pay a sum of Rs.78,82,034.50/-. Due to the intervening Covid 19 pandemic, the petitioner was unable to pay the total amount that was fixed by the 2nd respondent on time and there was a delay in making the payment of tax by the petitioner firm for the period arises from the month of April 2013 and June 2017. Hence, the petitioner had approached the 2nd respondent under SVLDRS Scheme and paid the amount of Rs.78,82,034.50/- through Challan dated 05.03.2021 directly to the 2nd respondent. However, show cause notice was issued on 02.03.2021, against which, the present writ petition has been filed.

The respondent filed a detailed counter affidavit, stating that though originally the total amount was fixed by the respondent, the petitioner had availed the scheme under SVLDRS and accordingly the total amount of Rs.78,82,034.50/- was determined which has to be paid on 03.02.2020. However, the said amount was not paid within the stipulated time and therefore, the show cause notice was issued.

The learned counsel for the petitioner relied upon the Judgment of the Hon'ble Supreme Court in *suo motu* Writ Petition (C) No.3 of 2020 dated

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10.01.2022 and the case of M/s.RR Housing (India) Pvt. Ltd., Vrs. The Designated Committee (SVLDRS), the Superintendent of GST & Central Excise, Coimbatore reported in 2023(11) TMI 900 MHC.

The learned counsel for the respondent had relied upon the Judgment of this Court in W.P.No.5409 of 2021, dated 30.11.2021 in the case of ***Covenant Insurance Surveyors and Loss Assessors Private Limited Vs. The Designated Committee, SVLDRS and Ors.*** wherein the relevant paragraphs are extracted hereunder:

..8 and 9.

The learned counsel appearing for the respondent would further submit that SVLDRS is a special scheme and that benefit was extended to the petitioner as stated supra. However, if the petitioner has not availed the scheme and the amount was not paid, it cannot be extended by virtue of the Judgment of the Hon'ble Supreme Court in *suo motu* Writ Petition (C) No.3 of 2020.

The learned counsel for the respondent would also submit that in the case ***M/s.Balaji Electrical Engineering, Vs. the Designated Committee, SVLDRS***, the learned single Judge was pleased to consider that if the petitioner has availed the benefit of the scheme and not complied the same within the stipulated time, further benefit cannot be extended as the scheme itself is a

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special scheme and it cannot be extended beyond the scope of the scheme.

It is necessary that the Judgment cited by the counsel for the petitioner that in the case of R.R. housing wherein the learned single Judge of this Court has passed the following order:

17 and 18

This Court has considered the scheme of SVLDRS which is a directory in nature and by relying on the Judgment of the Hon'ble Supreme Court in Civil Application No..844 / 2022 which has taken note of the Judgment of the Division Bench of the High Court which rejected the extension of time for making payment under the scheme was under challenge. Such Judgment was dismissed on 29.07.2023 without assigning any reason before the Hon'ble Supreme Court.

The only point that arises for consideration is whether the benefit which was availed by the petitioner is a particular scheme and is entitled to get the benefit as per the order of the Hon'ble Supreme Court in *suo motu* Writ Petition (C) No.3 of 2020 which has given an extension of time due to Covid 19 Pandemic from 15.03.2020 till 28.02.2022 which shall stand excluded for the purpose of limitation that may prescribed by any general or special law in

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respect of the judicial or quasi judicial proceedings.

Though an interesting argument was advanced by the leaned counsel for the respondent that this exemption is applicable only to quash judicial and quasi judicial proceedings, this is an order passed by the authority and therefore the said benefit cannot be rejected.

It is not in dispute that the exemption given by the Hon'ble Supreme Court is with regard to the judicial and quasi judicial proceedings, but it is only to extend the benefit to the entire nation / entire world as it was collapsed under the Covid pandemic, the limitation which was extended for a particular period has to be construed that such benefit should be extended not only to the judicial and quasi judicial proceedings, and also to all the Government agencies and the benefit has to be extended to all the persons who come before this Court on the ground that they are not able to comply the condition due to Pandemic period. When the benefit was extended by the authority, it cannot be a ground to deny the benefit that it was extended because of the intervening Covid period.

In view of the above, the show cause notice issued is hereby quashed. The write Petition is allowed. As as it is evident from the records filed by the petitioner that the petitioner has paid the entire amount on 05.03.2021, the respondent is directed to treat the petitioner's case as one under the SVLDRS

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Scheme and issue a discharge certificate on that basis within a period of two weeks from the date of receipt of a copy of this order.

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vum
Index : Yes / No
Speaking Order / Non speaking order
Neutral Citation : Yes / No

It is also brought to the knowledge of this Court by a Judgment of this Corut W.P.No.9247/24 by its order dated 05.04.2024, the learned Single Judge had relied upon the Judgment of the Division Bench in Sundarrajan (former partner of Union of India) in W.A.No.2097 and 2098/2021 by its order dated 26.08.2021 has extended the benefit of the scheme taking note of the pandemic..

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N.SENTHILKUMAR J.

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To

1. Central Board of Indirect Taxes and CustomsRep by its chairman, Department of Revenue, Ministry of Finance, North Block, New Delhi-110 001
2. The Commissioner of GST and Central Excise692, M.H.U.complex, Nandanam, chennai-600 035

6. It is also brought to the notice of this Court that this Court vide order dated 05.04.2024 in W.P.No.9247 of 2024, had dealt with the similar issue and agreed with the findings of the Hon'ble Division Bench of this Court and passed the order in favour of the petitioner therein wherein the relevant paragraphs are extracted hereunder:

> "*5. The date of filing of the writ petition is only relevant for purposes of determining whether discretionary jurisdiction should be denied on account of laches. In principle, the Division Bench of this Court concluded that the benefit of the SVLDRS should be extended subject to payment of amounts due on or before 17.09.2021 along with interest thereon at 15% from 01.07.2020 till the date of remittance. The petitioner herein is entitled to parity of treatment. Paragraphs 5 & 6 of the Division Bench judgment are as under:*
>
> > *"5.Thus, in terms of the above Act, the time limit prescribed under Chapter-V of the Finance Act for completion of certain actions as stipulated under Chapter-V, stood extended till 30th September, 2020, and Section 6 of the Act deals with two situations, namely, period for completion and period of compliance. Therefore, the said provision has to be given a liberal interpretation and if we do so, the time*

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limit for payment of taxes can be construed to be a time limit for completion of particular act, as stipulated under Chapter-V of the Finance Act. In fact, the said Act has also made certain amendments in the Direct Tax Vivad Se Vishwas Act, 2020, in Chapter-IV. Thus, the intention of the legislation is to extend the time limit for compliance or completion of certain acts under the Statute, which have been listed therein, and the Direct Tax Vivad Se Vishwas Act, 2020, has also been amended by extending the time limit. Since Chapter-V of the Act, which deals with relaxation of time limit under Indirect Tax Laws, which stipulates four Tax Laws, which includes Finance Act, 1994, we will be well justified in holding that the time limit for completion of the payment of taxes, as quantified in Form-3, also stood extended till 30.09.2020. If that is the date on which the appellants were required to complete the payment, then the appellant's conduct in approaching this Court by filing the writ petitions on 29.09.2020 and 30.09.2020 can very well be reckoned to be a conduct, which will not be hit by delay and laches. 6.Therefore, we are of the view that the appellant should be permitted to remit the taxes, as quantified in the Form-3 declaration issued to the appellant, subject to of course by also paying interest @ 15% from 01.07.2020 till the date of remittance, which we shall fix as on or before 17.09.2021. If the appellants comply with the said condition, then the appropriate authority under the SVLDR Scheme shall

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consider the appellant's application and proceed in accordance with the provisions of the said Scheme. ”

6. By following the judgment of the Division Bench, this writ petition is disposed of with the following directions:

(i) The order impugned herein is quashed and the matter is remanded to the 1st respondent for reconsideration.

(ii) Subject to the petitioner paying interest at 15% per annum on the amount paid under the SVLDRS for the period running from 01.07.2020 to 23.12.2021, the 1 st respondent is directed to treat the petitioner's case as one under the SVLDRS and issue a discharge certificate on that basis. There will be no order as to costs. Consequently, connected miscellaneous petitions are closed.

7. In the light of the above order passed in W.P.No.9247 of 2024, dated 05.04.2024, this writ petition is disposed on the following term:

i. subject to the petitioner paying interest at 15% per annum on the amount paid under the SVLDRS Scheme for the period 2016-17, the 1st respondent is directed to treat the petitioner's case as one under the SVLDRS Scheme and issue a discharge certificate on that basis.

No costs.

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