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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**  
**ORDINARY ORIGINAL CIVIL JURISDICTION**  
**WRIT PETITION NO. 139 OF 2021**

Keshav Sound

.....Petitioner

Vs.

Union of India and Ors.

.....Respondents

Mr. Ashwini Kumar a/w Mr. Anup Khaitan i/by Anup Khaitan & Co. for  
Petitioner.

Mr. Pradeep Jetly, Sr. Advocate a/w Mr. Dhananjay Deshmukh for  
Respondents.

**CORAM : K. R. SHRIRAM &  
A. S. DOCTOR, JJ.**

**DATE : 10<sup>th</sup> NOVEMBER, 2022**

**PC.:-**

1. Petitioner is impugning the Form No.3 issued by the designated committee, viz., Respondent No.5, under Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 (SVLDRS) holding that Petitioner had to pay a sum of Rs.38,41,637/- under SVLDRS. It is Petitioner's case that no amount is payable and for that relies on Form SVLDRS-1 that Petitioner had filed.

2. Having heard Mr. Ashwini Kumar and Mr. Jetly, the crux of the matter is that three show cause notices were issued to Petitioner which were decided by an Order-in-Original dated 31<sup>st</sup> January, 2018 for total amount of Rs.1,15,39,463/-. According to Mr. Jetly, this amount would come under the category of arrears as per SVLDRS. On this the tax amount payable under the SVLDRS would be Rs.65,18,031/- as per the following

chart provided by Mr. Jetly:-

Date	Amount		Tax Relief	Amount Payable
13.10.2014	95,11,228/-	All the three SCN were adjudicated by the common Order-on In-Original on 31.01.2018	40% of arrears	57,06,737/-
10.04.2015	5,46,759/-		60% of arrears	2,18,704/-
13.04.2016	14,81,476/-		60% of arrears	5,92,590/-
	11539463/-			65,18,031/-

3. A fourth show cause notice came to be issued to Petitioner on 28<sup>th</sup> March, 2018 for sum of Rs.76,83,273/-. This show cause notice was pending adjudication and therefore according to Mr. Jetly this would come under the category of investigation, inquiry or audit. For this show cause notice the tax relief would be 50% of tax dues and Mr. Jetly submitted that amount payable would be R.38,41,637/-.

4. The problem for Petitioner was Petitioner had filed one common Application under SVLDRS for both these categories. Therefore Respondents raised a demand on the basis of reference number that was mentioned by Petitioner in the pending show cause notice, i.e., fourth show cause notice which was pending adjudication and an amount of Rs.38,41,637/- was written as payable under the SVLDRS Scheme.

5. Considering the Scheme, which is a beneficial piece of legislation, a party is entitled to file a consolidated declaration for all

amounts which are, according to parties, payable to revenue. Just because the amounts payable would have come under the different categories does not mean the party should be made to pay something more than what would have been paid if a consolidated Application was filed.

6. This scheme is for recovery of duty as also to recover tax and arrears of deficit amount. The scheme has been enacted with an object and purpose to minimize the tax disputes and to realise the arrears of tax by way of tax in exceptional manner. The scheme is a step towards the settlement or deciding disputed tax/liability. Therefore, in our view, the Respondent should consider the Application as filed so that litigation is minimized.

7. In the circumstances we direct Respondents to consider the declaration as filed by Petitioner as a valid declaration and dispose the same in accordance with law.

8. We clarify that we have passed this order on the peculiar facts and circumstances of this case only.

9. Petition disposed. No order as to costs.

(A. S. DOCTOR, J.)

(K. R. SHRIRAM, J.)