



W.P.No.16327 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

Reserved On	18.11.2024
Pronounced On	09.04.2025

CORAM :

THE HONOURABLE MR. JUSTICE C.SARAVANANW.P.No.16327 of 2022andW.M.P.No.15652 of 2022

Taufiq Manpower Consultants Private Limited,
 Represented by its Managing Director
 Shaik Abdulla,
 No.30, Thiruvengadam Street,
 Pudupet, Chennai – 600 002.

... Petitioner

Vs.

1.The Assistant Commissioner of GST and
 Central Excise,
 Egmore Division,
 Newry Tower, Plot No.2054,
 1st Block, 12th Main Road,
 2nd Avenue, Anna Nagar,
 Chennai – 600 041.

2.The Principal Commissioner of GST and
 Central Excise,
 North Commissionerate,
 GST Bhavan,
 27/1, Nungambakkam High Road,
 Chennai – 600 034.



W.P.No.16327 of 2022



3.The Chief Commissioner of GST and
Central Excise,

Chennai Zone,
GST Bhavan,
27/1, Nungambakkam High Road,
Chennai – 600 034.

4.The Designated Committee,
Chennai North Commissionerate,
27/1, Nungambakkam High Road,
Chennai – 600 034.

... Respondents

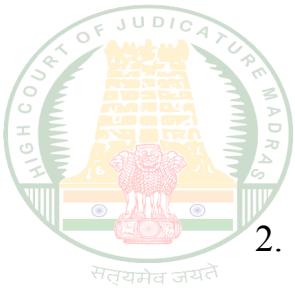
Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, to call for the records relating to the order passed by the First Respondent in Order-in-Original No.23/2022-Adj dated 30.03.2022 in File C.No.IV/16/167/2015-Adj [ST0304] received on 28.04.2022 and quash the same.

For Petitioner : Mr.T.R.Ramesh

For Respondents : Mr.Rajendran Raghavan
Senior Standing Counsel

ORDER

This Writ Petition has been filed by the Petitioner to quash the **Impugned Order-in-Original No.23/2022-Adj dated 30.03.2022** bearing Reference **C.No.IV/16/167/2015-Adj [ST0304]**.



W.P.No.16327 of 2022

2. By the **Impugned Order-in-Original** dated **30.03.2022** bearing

WEB COPY

Reference **C.No.IV/16/167/2015-Adj [ST0304]**, demand proposed in the

Statement of Demand No.08/2020 dated **03.12.2020** has been confirmed.

3. The Petitioner has been earlier issued with Show Cause Notices dated 16.10.2015 and 13.04.2018 as detailed below:-

Sl. No.	Details of SCN	Period	Outcome	Status / Remarks as on the date of the Writ Petition
1.	126/2015 dated 16.10.2015	2010-2011 to 2014-2015	Dropped. No need to include the fees and air ticket charges.	Relied on SC decision in intercontinent al consultants and Technocrats Private Limited Vs. Union of India reported in 2018 [10] G.S.T.L.401 [SC].
2.	13/2018 dated 13.04.2018	2015-2016 to 2016-2017	Statutory fees, air tickets even if collected at actual and paid to the respective authorities are chargeable to	Before CESTAT, Chennai.



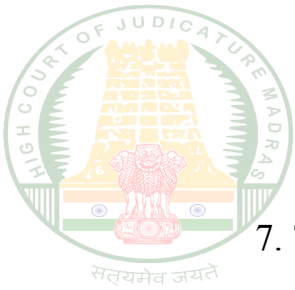
W.P.No.16327 of 2022

Sl. No.	Details of SCN	Period	Outcome	Status / Remarks as on the date of the Writ Petition
			service tax.	

4. The dispute in the present case relates to the amount covered by the **Statement of Demand No.08/2020** dated **03.12.2020** which covers the period from April 2017 to June 2017. The Petitioner had earlier filed Return under **Form ST-3** on **05.06.2018** for the aforesaid period. The Petitioner, however failed to pay the tax admitted in the aforesaid return.

5. During the interregnum, the Parliament had enacted SABKA VISHWAS (Legacy Dispute Resolution) Scheme, 2019 [hereinafter referred to as the 'Scheme'] vide Chapter V, Sections 120 to 135 of the Finance Act (No.2) Act, 2019. The said Scheme came into effect from **01.08.2019**.

6. Having filed the Return in **Form ST-3** on **05.06.2018**, the Petitioner thus opted to wrongly settle the dispute under the aforesaid Scheme under the category “**arrears of tax**” as defined in Section 121(c) of the Scheme.



W.P.No.16327 of 2022

7. The Petitioner thus filed a Declaration in Form 1 as per the Scheme on

WEB **31.12.2019**. Since there were certain defects, according to the Petitioner, the

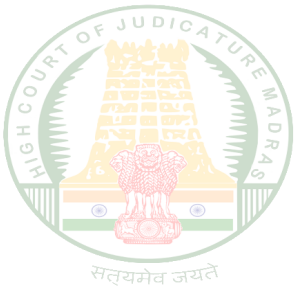
Petitioner filed a revised/fresh Declaration in **Form SVLDRS-1** on **13.01.2020**.

The said Declaration was processed by the Designated Authority and acknowledged in **Form SVLDRS-2** dated **28.02.2020**.

8. The Petitioner has also paid the amount pursuant to which a Discharge Certificate in **Form SVLDRS-4** as contemplated under Section 129(1)(c) of the Scheme was also issued to the Petitioner on **19.03.2020**.

9. Thereafter, the **Statement of Demand No.08 of 2020** dated **03.12.2020** was issued which has culminated in the **Impugned Order-in-Original No.23/2022-Adj** dated **30.03.2022** bearing Reference **C.No.IV/16/167/2015-Adj [ST0304]**.

10. Learned counsel for the Petitioner would submit that once the dispute has been settled under the Scheme, the question of issuance of **Statement of Demand No.08/2020** dated **03.12.2020** or passing of the **Impugned Order-in-Original No.23/2022 (Adj)** dated **30.03.2022** did not arise.



W.P.No.16327 of 2022

WEB COPY

11. Learned Senior Standing Counsel for the Respondents on the other hand would submit that the Petitioner was not entitled to the benefit of the Scheme. He would further submit that in the first place, the Petitioner was not entitled to file the Declaration under Section 125(1) of the Scheme.

12. That apart, it is submitted that in terms of Section 129(2)(c) of the Scheme in the case of “**voluntary disclosure**” where any material particular furnished in the Declaration is subsequently found to be false, the Department can within a period of 1 year of issue of the Discharge Certificate, it shall be presumed as if the Declaration was never made and proceedings under the applicable indirect tax enactment shall be instituted.

13. Learned Senior Standing Counsel would further submit that the amnesty of Section 121(c) of the Scheme is not applicable in view of Section 129(2) of the Scheme. In the said circumstances, this Writ Petition is liable to be dismissed.

14. I have considered the arguments advanced by the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondents. I



W.P.No.16327 of 2022

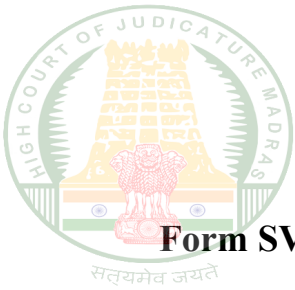
have also perused the documents filed in support of the present Writ Petition

and the provisions of the Scheme and the Rules made thereunder.

15. The undisputed facts of the case are that the Petitioner had filed the Return in **Form ST-3** on **05.06.2018** for the period between **April** and **June 2020**. In the aforesaid Return, the Petitioner had declared a gross receipt of **Rs.2,17,81,568/-**.

16. On the aforesaid gross receipt of **Rs.2,17,81,568/-**, the petitioner claimed a deduction of **Rs.2,04,51,868/-** under Rule 5(2) of the Service Tax (Determination of Value) Rules, 2006 as a “**pure agent**”. Thus, the Petitioner admitted to a tax liability of **Rs.1,86,158/-** in the **ST-3 Return** dated **05.06.2018** on the taxable value of **Rs.13,29,700/-** [**Rs.2,17,81,568/-** - **Rs.2,04,51,868/-**]

17. However, in the Declaration that was filed by the Petitioner in **Form SVLDRS-1** on **13.01.2020**, the Petitioner has declared the tax due in **ST-3 Return** dated **05.06.2018** as **Rs.74,266/-** and on the same, claimed 60% abatement and offered to pay **Rs.29,706/-**. In the aforesaid Declaration in



W.P.No.16327 of 2022

Form SVLDRS-1, the Petitioner has stated that the Declaration was filed under “**arrears category**”.

18. The aforesaid Declaration was acknowledged in **Form SVLDRS-2** on **25.01.2020**. In both **Form SVLDRS-1** and **Form SVLDRS-2**, the amount payable under the Scheme was thus wrongly arrived at **Rs.29,706/-** being **40%** of **Rs.74,266/-** by the Petitioner after deducting **60%** in terms of Section 124(1)(c)(i) of the Scheme on the aforesaid amount of **Rs.74,266/-**.

19. An intimation was also sent in **Form SVLDRS-2A** on **25.01.2020** as the amount was acceptable and payable by the Petitioner. Thus, the Petitioner was issued **Form SVLDRS-3** on 28.01.2020 to pay a sum of **Rs.29,706/-**. The Petitioner was thereafter issued with Discharge Certificate in **Form SVLDRS-4** on **19.01.2020**.

20. The expression “**amount in arrears**” has been defined in Section 121(c)(iii) of the Scheme. As per Section 121(c)(iii), the expression “**amount in arrears**” means the “**amount of duty**” which is recoverable as “**arrears of duty**” under the indirect tax enactment on account of the declarant having filed



W.P.No.16327 of 2022

a Return under the indirect tax enactment on or before the **30th day of June, 2019** wherein the Declarant had admitted to the tax liability, but had not paid it.

21. The expression “**amount of duty**” has been defined in Section 121(d) of the Scheme as “the amount of central excise duty, the service tax and the cess payable under the indirect tax enactment”. The expression “**amount of duty**” as defined in Section 121(d) of the Scheme is relevant both for the purpose of determining the relief under Section 124 and for determining the eligibility to avail the benefit of the Scheme.

22. For the sake of clarity, both Section 124(1)(c)(i) and Section 125(1)(f)(ii) are reproduced below:-

Section 124(1)(c)(i) of the Scheme	Section 125(1)(f)(ii) of the Scheme
<p>Section 124. Relief available under Scheme.-</p> <p>(1) Subject to the conditions specified in sub-section (2), the relief available to a declarant under this Scheme shall be calculated as follows:</p> <p>(a)</p> <p>(b)</p> <p>(c) where the <u>tax dues</u> are relatable to an amount in</p>	<p>Section 125. Declaration under Scheme.-</p> <p>(1) All persons shall be eligible to make a declaration under this Scheme except the following, namely:-</p> <p>(a)</p> <p>(b)</p> <p>(c)</p> <p>(d)</p>



W.P.No.16327 of 2022



WEB COPY

Section 124(1)(c)(i) of the Scheme	Section 125(1)(f)(ii) of the Scheme
<p>arrears and.-</p> <p>i. the <u>amount of duty</u> is, rupees fifty lakhs or less, then, sixty percent of the tax dues;</p> <p>ii.</p> <p>iii.</p> <p>(d)</p> <p>(e).....</p> <p>(2) The relief calculated under sub-section (1) shall be subject to the condition that any amount paid as pre-deposit at any stage of appellate proceedings under the indirect tax enactment or as deposit during enquiry, investigation or audit, shall be deducted when issuing the statement indicating the amount payable by the declarant.</p> <p>Provided that if the amount of pre-deposit already paid by the declarant exceeds the amount payable by the declarant, as indicated in the statement issued by the designated committee, the declarant shall not be entitled to any refund.</p>	<p>(e)</p> <p>(f) a person making a voluntary disclosure,-</p> <p>i.</p> <p>ii. having filed a return under the indirect tax enactment, wherein he has indicated an <u>amount of duty</u> as payable, but has not paid it.</p> <p>(g)</p> <p>(h)</p> <p>(2) A declaration under sub-section (1) shall be made in such electronic form as may be prescribed.</p>

23. As per Section 123(d) of the Scheme, the “**tax due**” is the total amount of duty stated in the Declaration where the amount has been voluntarily



W.P.No.16327 of 2022

disclosed by the Declarant. As per Section 123(e) of the Scheme, the “**tax due**” is the “**amount in arrears**” relating to the Declarant.

24. The expression “**tax dues**” has been defined in Section 123 of the Scheme as under:-

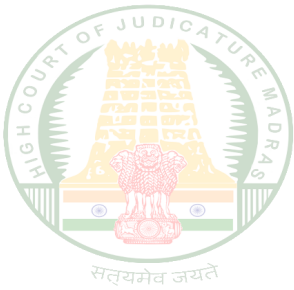
“**123. Tax dues.**- For the purposes of the Scheme, “**tax dues**” means-

(a) Where -

- i. a single appeal arising out of an order is pending as on the 30th day of June, 2019 before the appellate forum, the total amount of duty which is being disputed in the said appeal;
- ii. more than one appeal arising out of an order, one by the declarant and the other being a departmental appeal, which are pending as on the 30th day of June, 2019 before the appellate forum, the sum of the amount of duty which is being disputed by the declarant in his appeal and the amount of duty being disputed in the departmental appeal.

Provided that nothing contained in the above clauses shall be applicable where such an appeal has been heard finally on or before the 30th day of June, 2019.

Illustration 1: The show cause notice to a declarant was for an amount of duty of Rs.1000 and an amount of penalty of Rs.100. The order was for an amount of duty of Rs.1000 and amount of penalty of Rs.100. The declarant files an appeal against this order. The amount of duty which is being disputed is Rs.1000 and hence the



WEB COPY

W.P.No.16327 of 2022

tax dues are Rs.1000.

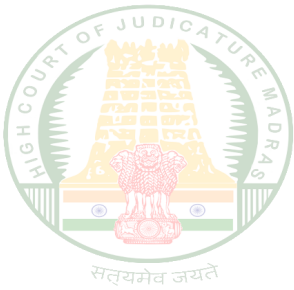
Illustration 2: The show cause notice to a declarant was for an amount of duty of Rs.1000 and an amount of penalty of Rs.100. The order was for an amount of duty of Rs.900 and penalty of Rs.90. The declarant files an appeal against the order. The amount of duty which is being disputed is Rs.900 and hence tax dues are Rs.900.

Illustration 3: The show cause notice to a declarant was for an amount of duty of Rs.1000 and an amount of penalty of Rs.100. The order was for an amount of duty of Rs.900 and penalty of Rs.90. The declarant files an appeal against this order of determination. The departmental appeal is for an amount of duty of Rs.100 and penalty of Rs.10. The amount of duty which is being disputed is Rs.900 plus Rs.100 i.e., Rs.1000 and hence tax dues are Rs.1000.

Illustration 4: The show cause notice to a declarant was for an amount of duty of Rs.1000. The order was for an amount of duty of Rs.1000. The declarant files an appeal against this order of determination. The first appellate authority reduced the amount of duty to Rs.900. The declarant files a second appeal. The amount of duty which is being disputed is Rs.900 and hence tax are Rs.900.

(b) where a show cause under any of the indirect tax enactment has been received by the declarant on or before 30th day of June, 2019, then, the amount of duty stated to be payable by the declarant in the said notice.

Provided that if the said notice has been issued to the declarant and other persons making them jointly and severally liable for an amount, then, the amount indicated in the said notice as jointly and severally



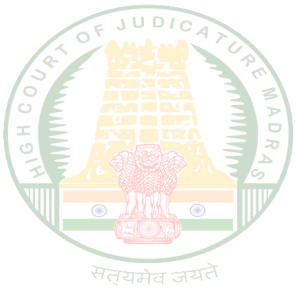
W.P.No.16327 of 2022

WEB COPY

- payable shall be taken to be the amount of duty payable by the declarant.
- (c) where an enquiry or investigation or audit is pending against the declarant, the amount of duty payable under any of the indirect tax enactment which has been quantified on or before 30th day of June, 2019.
 - (d) **where the amount has been voluntarily disclosed by the declarant, then, the total amount of duty stated in the declaration.**
 - (e) **where an amount in arrears relating to the declarant is due, the amount in arrears.”**

25. Though there is an apparent contradiction between the relief that is available to a Declarant under Section 124(1)(c)(i) and an embargo under Section 125(1)(f)(ii) of the Scheme, it has to be reconciled between those cases “where Returns have been filed” and those cases “where no Returns have been filed”.

26. Thus, there is an embargo if a disclosure is made voluntarily where no Return is filed before **30.06.2019**, no abatement/concession is permissible. However, where Returns have been filed on or before **30.06.2019** and “**tax due**” i.e., “**amount of duty**” as defined in Section 121(d) of the Scheme has not been paid in terms of Section 123(e) of the Scheme. Thus, the Petitioner was not entitled to file a Declaration in terms of Section 125(1)(f)(ii) of the Scheme.

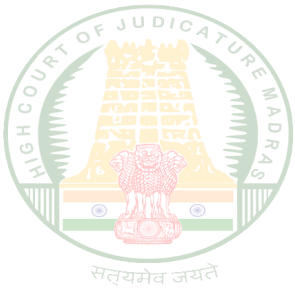


W.P.No.16327 of 2022

WEB COPY 27. In this case, the Petitioner has wrongly filed the Declaration in Form **SVLDRS-1** under the “**arrears category**” and sub-category “**Declared in the Return but not paid**”. The Petitioner has deliberately filed the Declaration in Form **SVLDRS-1** under the “**voluntary disclosure**” and thus misled the system. It is also incoceivable, as to how both “**arrears category**” and the sub-category “**Declared in the Return but not paid**” can go together? There is no scope for alchemy between the two under the Scheme.

28. Thus, only the aforesaid amount of **Rs.1,86,158/-** which was the “**amount in arrears**” as defined in Section 121(1)(c)(iii) was recoverable and payable under **ST-3 Return** dated **05.06.2018** from the Petitioner.

29. As per Section 124(1)(c)(i) of the Scheme where the “**tax dues**” are relatable to an “**amount in arrears**”, the relief available to a Declarant under the Scheme was to be calculated at 60% of the tax dues. In other words, on 40% of “**amount in arrears**” as defined in Clause (c) to Section 121 of the Scheme was payable by a Declarant for settling the dispute under the Scheme.

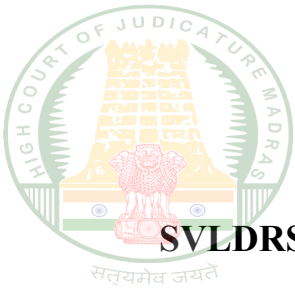


W.P.No.16327 of 2022

WEB COPY 30. The relief under the aforesaid provision was however subject to conditions specified in sub-section (2) to Section 124 of the Scheme. As per sub-section (2), the relief calculated under sub-section (1) shall be subject to the condition that any amount paid as pre-deposit at any stage of appellate proceedings under the indirect tax enactment or as deposit during enquiry, investigation or audit, shall be deducted when issuing the statement indicating the amount payable by the declarant. In other words, net off the aforesaid amount was payable.

31. In this case, no amount was paid by the petitioner at an earlier stage. If the Petitioner wanted to pay under “**arrears category**”, the Petitioner was required to pay 40% of the tax amount declared in **ST-3 Return** filed on **05.06.2018** in terms of Section 124(1)(c)(i) of the Scheme. Thus, the tax that was payable by the Petitioner under the Scheme would have been **Rs.74,436.20/-** being 40% of **Rs.1,86,158/-** and not **Rs.29,706/-** on 40% of **Rs.74,266/-**.

32. Thus, the Petitioner has jettisoned the admitted “**amount in arrears**” in **ST-3 Return** filed on **05.06.2018**. In other words, the Declaration in **Form**



W.P.No.16327 of 2022

SVLDRS-1 dated **13.01.2020** can be treated under the category of “**voluntary disclosure**”.

33. Section 125 of the Scheme contains several exceptions. Exception under Section 125(1)(f)(ii) of the Scheme is relevant for this case. As per the aforesaid exception, a Declarant is not entitled to make a Declaration under the category of “**voluntary disclosure**” under the Scheme after having filed a Return under the Indirect Tax Enactment after indicating the amount of duty/tax that was payable in the Returns but was not paid as per the Returns. Thus, the Petitioner was not entitled to avail the benefit of the Scheme.

34. A Declaration could not have been filed in view of restrictions contained in Section 125(1) of the Scheme. A “**voluntary disclosure**” could have been permitted, provided there was no quantification of the amount of duty on or before **30.06.2019** as is contemplated under Section 125(1)(e) of the Scheme.

35. Where **ST-3 return** has been filed and the amount has been declared in the **ST-3 return** but has not been paid, the benefit of the Scheme cannot be extended in view of Section 125(1)(f)(i) of the Scheme. Therefore, only in the



W.P.No.16327 of 2022

circumstances where a “**voluntary disclosure**” could be made as where return has been filed and the amount has been declared and has not been paid and there is an audit enquiry or investigation where there has been no quantification of tax duty, in which case, the relief under Section 124(1)(d) of the Scheme would be available.

36. Under Section 124(1)(e) of the Scheme, no relief is available with respect to “**tax dues**” to an assessee where the “**tax dues**” are payable on account of a “**voluntary disclosure**” where return has been filed but the admitted “**tax due**” as per the return has not been filed.

37. Since the Declaration that was filed in Form **SVLDRS-1** is actually a Declaration filed on account of “**voluntary disclosure**”, the Petitioner is neither entitled to any concession in terms of Section 125(1)(f)(ii) of the Scheme nor entitled to file such Declaration under Section 125(1)(f)(ii) of the Scheme.

38. The declaration in Form **SVLDRS-1** that was filed by the Petitioner



W.P.No.16327 of 2022

in the “**arrears category**” is contrary to the tax admitted by the Petitioner in

WEB ST-3 Return filed on **05.06.2018** as the Petitioner had declared the tax due as **Rs.74,266.72/-**. It is contrary to the admitted tax liability of **Rs.1,36,158/-** in the **ST-3 Return** filed on **05.06.2018**.

39. As per Section 129(1) of the Scheme, every Discharge Certificate issued under Section 126 with respect to the amount payable under the Scheme shall be conclusive as to the matter and time period stated therein, and-

- (a) the declarant shall not be liable to pay any further duty, interest, or penalty with respect to the matter and time period covered in the declaration;
- (b) the declarant shall not be liable to be prosecuted under the indirect tax enactment with respect to the matter and time period covered in the declaration;
- (c) no matter and time period covered by such declaration shall be reopened in any other proceeding under the indirect tax enactment.

40. An exception has been provided in sub-section (2) to Section 129 of the Scheme. As per sub clause (c) to sub-section (2) to Section 129 of the Scheme, in a case of a “**voluntary disclosure**” where any material particular furnished in the declaration is subsequently found to be false, within a period of one year of issue of the Discharge Certificate, it shall be presumed as if the



W.P.No.16327 of 2022

declaration was never made and proceedings under the applicable indirect tax

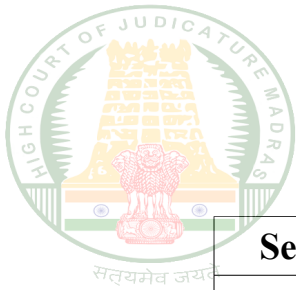
enactment shall be instituted.

41. Sub-section (1) and sub-section (2) to Section 129 of the Scheme are reproduced below for the sake of clarity in the following Table:-

Section 129(1) of the Scheme	Section 129(2) of the Scheme
<p>Section 129. Issue of Discharge Certificate to be conclusive of matter and time period.-</p> <p>(1) Every Discharge Certificate issued under Section 126 with respect to the amount payable under this Scheme shall be conclusive as to the matter and time period stated therein, and-</p> <p>(a) the declarant shall not be liable to pay any further duty, interest, or penalty with respect to the matter and time period covered in the declaration;</p> <p>(b) the declarant shall not be liable to be prosecuted under the indirect tax enactment with respect to the matter and time period covered in the declaration;</p> <p>(c) no matter and time period covered by such declaration shall be reopened in any other proceeding under the indirect tax enactment.</p>	<p>Section 129. Issue of Discharge Certificate to be conclusive of matter and time period.-</p> <p>(1)</p> <p>(2) Notwithstanding anything contained in sub-section (1),-</p> <p>(a) no person being a party in appeal, application, revision or reference shall contend that the Central Excise Officer has acquiesced in the decision on the disputed issue by issuing the Discharge Certificate under this Scheme.</p> <p>(b) The issue of the Discharge Certificate with respect to a matter for a time period shall not preclude the issue of a show cause notice,-</p> <p>i. for the same matter for a subsequent time period; or</p> <p>ii. for a different matter for the same time period;</p> <p>(c) in a case of “voluntary</p>



W.P.No.16327 of 2022

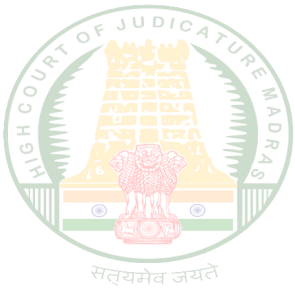


WEB COPY

Section 129(1) of the Scheme	Section 129(2) of the Scheme
	disclosure” where any material particular furnished in the declaration is subsequently found to be false, within a period of one year of issue of the Discharge Certificate, it shall be presumed as if the declaration was never made and proceedings under the applicable indirect tax enactment shall be instituted.

42. Though the Petitioner has stated in the declaration in **Form SVLDRS-1** that was under “**arrears category**”, it was indeed under “**voluntary disclosure**”.

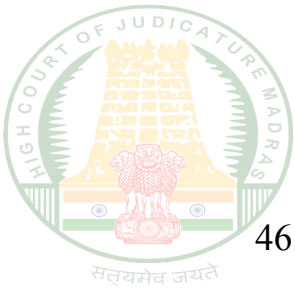
43. The fact that the Petitioner had resiled from the admitted liability in **ST-3 Return** dated 05.06.2018 while filing the Declaration in **Form SVLDRS-1** dated **13.01.2020** also indicates that the Petitioner was not entitled to any relief under the Scheme. Since the **Form SVLDRS-1** was also actuated by incorrect materials furnished by the Petitioner in **Form SVLDRS-1** dated **13.01.2020**, the Respondents were entitled to conclude that the Declaration filed in **Form SVLDRS-1** was under “**voluntary disclosure**” and therefore, entitled to invoke the power under Section 129(2)(c) of the Scheme.



W.P.No.16327 of 2022

WEB COPY 44. Since the Petitioner has filed incorrect declaration in Form **SVLDRS-1** on **13.01.2020** which was acted upon and has resulted in issuance of an erroneous Discharge Certificate in **Form SVLDRS-4** on **19.01.2020**. The power to rectify the mistake need not be exercised by the Department as the Declaration filed by the Petitioner was contrary to admitted tax liability in **ST-3 Return** dated **05.06.2018**. Thus, the Discharge Certificate in **Form SVLDRS-4** dated **19.01.2020** cannot be said to have attained finality as the Declaration filed under the aforesaid Scheme was a Declaration filed under “**voluntary disclosure**” and not under “**arrears category**”.

45. The Petitioner has filed wrong Declaration under the Scheme. The Scheme under SABKA VISHWAS (Legacy Dispute Resolution) Scheme, 2019 is based on the Declaration filed. The benefit of Scheme cannot be altered merely because the Declaration filed by an Assessee was under the wrong category. In this connection, latin phrase *Nullus Commodum Capere Potest De Injuria Sua Propria* is referred to as per which 'no one can take advantage of his own wrong'.



W.P.No.16327 of 2022

46. Since the incorrect particulars were furnished by the Petitioner in Form **SVLDRS-1** dated **13.01.2020** and the Declaration filed was not to be entertained, the Department was entitled to invoke power under Section 129(2)(c) of the Scheme as per which, in case of a “**voluntary disclosure**” where any material particulars furnished in the Declaration is subsequently found to be false, within a period of one year of issue of the Discharge Certificate, it shall be presumed that the Declaration was never made and the proceeding under the applicable indirect tax enactment shall be instituted.

47. Since the **Impugned Order-in-Original No.23/2022-Adj** dated **30.03.2022** bearing Reference **C.No.IV/16/167/2015-Adj [ST0304]** has been passed by the 1st Respondent, at best, liberty can be given to the Petitioner to file a Statutory Appeal before the Appellate Commissioner under the provisions of the Finance Act, 1994.

48. Therefore, liberty is given to the Petitioner to file such an Appeal within a period of 30 days from the date of receipt of a copy of this order failing which, the Respondents are given liberty to proceed against the Petitioner to recover the amount in the manner known to law. The Appellate Authority shall entertain the Appeal if filed within the period as directed by this



W.P.No.16327 of 2022

Court and pass appropriate orders in accordance with law without being

influenced by any of the observations made in this order.

49. In the result, this Writ Petition is dismissed with the above liberty.

No costs. Connected Writ Miscellaneous Petition is closed.

09.04.2025

Neutral Citation : Yes / No

sma / arb

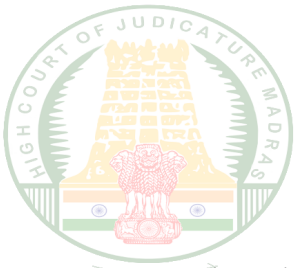
To:

1.The Assistant Commissioner of GST and
Central Excise,
Egmore Division,
Newry Tower, Plot No.2054,
1st Block, 12th Main Road,
2nd Avenue, Anna Nagar,
Chennai – 600 041.

2.The Principal Commissioner of GST and
Central Excise,
North Commissionerate,
GST Bhavan,
27/1, Nungambakkam High Road,
Chennai – 600 034.



W.P.No.16327 of 2022



सत्यमेव जयते

3.The Chief Commissioner of GST and

WEB COPY

Central Excise,

Chennai Zone,

GST Bhavan,

27/1, Nungambakkam High Road,

Chennai – 600 034.

4.The Designated Committee,

Chennai North Commissionerate,

27/1, Nungambakkam High Road,

Chennai – 600 034.



WEB COPY

W.P.No.16327 of 2022

C.SARAVANAN, J.

sma / arb

Pre-delivery Order in
W.P.No.16327 of 2022
and
W.M.P.No.15652 of 2022

09.04.2025