

**HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR**

S.B. Civil Writ Petition No. 630/2021

M/s Premier Bars Private Limited, Through Its Director, Having
Registered Office At 402, 4Th Floor, Nidhi Kamal Tower, Ajmer
Road, Jaipur (Rajasthan).

-----Petitioner

Versus

1. Union Of India, Through Secretary, Minister Of Finance,
Department Of Revenue, Room No. 46, North Block, New
Delhi.
2. The Deputy Commissioner, Central Goods And Service
Tax, Division-F, Sector-10, Vidhyadhar Nagar, Jaipur
(Rajasthan)
3. The Assistant Commissioner (Audit), Central Goods And
Service Tax, Division-I, Sector-10, Vidhyadhar Nagar,
Jaipur.
4. The Superintendent, Central Goods And Service Tax, Gst
Range - Xxviii, Sector-10, Vidhyadhar Nagar, Jaipur
(Rajasthan)
5. The Principal Commissioner, Central Goods And Service
Tax And Central Excise, Ncr Building, C-Scheme, Jaipur
(Rajasthan)

-----Respondents

For Petitioner(s) : Mr. Prateek Gattani, Adv. (through
Video Conferencing)

HON'BLE MR. JUSTICE ASHOK KUMAR GAUR

Order

19/02/2021

Learned counsel for the petitioner submitted that the
petitioner company applied for settlement of arrears of demand
raised in pursuance of order dated 30th March, 2017 and as such,
submitted application under the provisions of Sabka Vishwas
(Legacy Dispute Resolution) Scheme, 2019.

Learned counsel submitted that the application of the petitioner has been rejected without providing any opportunity of hearing and Form SVLDRS-01 has been rejected and rejection ground is mentioned that Redemption Fine (RF) is not covered under SVLDRS-01.

Learned counsel submitted that the issue of applicability to file application against redemption fine under SVLDRS-01 scheme has been settled by a judgment passed by Gujarat High Court in the case of **Synpol Products Pvt. Ltd. Vs. Union of India**) decided by Division Bench on 27.02.2020 (Annexure-11) filed with the writ petition.

Learned counsel submitted that the moment petitioner filed his application under SVLDRS-01 by virtue of provision contained in sub-section 6 of Section 127, the appeal filed by the petitioner stands withdrawn.

Learned counsel submitted that now on one hand, the appeal of the petitioner has been treated to be withdrawn, on the other hand the impugned order has been passed.

Issue notice of the writ petition as well as stay application, returnable on 22nd March, 2021. Notices be given 'dasti', if prayed.

Till the next date, no coercive action shall be taken against the petitioner, only on account of rejection of application of the petitioner under SVLDRS-01.

(ASHOK KUMAR GAUR),J

Ramesh Vaishnav /86/Sakshi