



**HIGH COURT OF JUDICATURE FOR RAJASTHAN AT
JODHPUR**

D.B. Spl. Appl. Writ No. 314/2021

Union Of India, Through Additional Commissioner, Central Goods
And Service Tax, Commissioner, Udaipur, Rajasthan.

----Appellant

Versus

Agroha Electronics, Prem Bhawan, Near Chittorwalon Ki Haveli,
Bhilwara (Raj.), Through Its Proprietor, Mr. Praveen Garg S/o
Late Shri Prem Kishan Garg, Aged About 52 Years, Rio Prem
Bhawan, Near Chittorwalon Ki Haveli, Bhilwara, Rajasthan -
311001

----Respondent

For Appellant(s) : Mr. Rajendra Saraswat
Mr. Rishabh Dadhich
Mr. Jitesh Kumar Suthar
For Respondent(s) : Mr. Vinay Kothari
Mr. Bhuvyadeep Singh

**HON'BLE MR. JUSTICE VINIT KUMAR MATHUR
HON'BLE MR. JUSTICE CHANDRA SHEKHAR SHARMA**

Judgment

12/02/2026

1. The present special appeal has been filed against the order dated 25.03.2021 passed by learned Single Bench in CWP No.10571/2020, whereby, the writ petition filed by the respondent-petitioner has been allowed and a direction has been issued to the appellant-Department to accept the amount as specified in SLVDRS-3 Form No.L280120SV301549 dated 28.01.2020 and provide the respondent-petitioner benefit of Sabka Vishwas Scheme.
2. Heard learned counsel for the parties.



3. Learned counsel for the appellant-Department vehemently submits before this Court that the order passed by learned Single Bench is de hors the law, as the Scheme under which, the benefit is sought to be taken by the respondent-petitioner, stood closed on 30.06.2020. Learned counsel further submits that by virtue of the Gazette Notification dated 31.03.2020 & 29.09.2020, the date mentioned in the Scheme was substituted with the words, figures and letters "on or before the 30th day of June, 2020". He, therefore, submits that the benefit of deposit of the amount could not have been granted after the closure of the Scheme. Learned counsel further submits that the respondent-petitioner did not deposit the amount within a period of thirty days from the date of generation of the requisite form by the respondent-authorities, therefore, no benefit could have been extended in the present set of facts to the respondent-petitioner. Learned counsel further relied upon the judgment of the Coordinate Bench of this Court passed in **Sahani Electricals vs. Central Board of Indirect Taxes and Customs (D.B. Civil Writ Petition No.3703/2023), decided on 22.01.2026**. Learned counsel further submits that the Coordinate Bench in an identical set of facts, did not extend the date for deposit of the amount due after the closure of the Scheme. Learned counsel submits that the Coordinate Bench has relied upon a judgment of Allahabad High Court passed in **M/s. Yashi Construction Vs. Union of India & Ors**, wherein, the SLP was also filed before the Hon'ble Supreme Court and the Hon'ble Supreme Court has affirmed the order passed by the Allahabad High Court. Learned counsel, therefore, submits that in view of the judgments of the





Hon'ble Supreme Court and the Coordinate Bench of this Court, the learned Single Bench could not have extended the date for deposit of the amount under the Scheme of 2019. He, therefore, prays that the present appeal may be allowed and the order passed by learned Single Bench may be quashed and set aside.

4. *Per contra*, learned counsel for the respondent-Assesses submits that the last date of the Scheme i.e. 30th June, 2020 was extended by the Gazette Notification dated 29.09.2020. He submits that a relaxation of time limit under the certain Indirect Tax Laws was granted by the Government of India, in which the Schemes and Subjects falling within Chapter V of the Finance Act, 1993 were also included. In the said amendment, it has been mentioned that for completion of any proceedings, or issuance of any order, notice, intimation, notification or sanction or approval, by whatever name called, by any authority, commission, tribunal, stand extend to the 30th September, 2020, notwithstanding that completion or compliance of such action has not been made within such time. Learned counsel submits that three forms were generated by the Department. Against the two forms, the respondent-Assessee has already deposited the amount due, but the amount against the third form could not be deposited within the stipulated period of time on account of prevailing circumstances of his family and, therefore, he approached the respondent-Department before 30.09.2020 to deposit the amount against the third form generated by the Department. However, the appellant-Department did not accept the same and hence, the respondent-Assessee was forced to file a writ petition before learned single Bench. Learned counsel submits





that the appellant-Department was under an obligation to accept the request made by respondent-Assessee as the period of Scheme has been extended from 30th June, 2020 to 30th September, 2020. To buttress his contention, learned counsel for the respondent-Assessee has relied upon a judgment of the Madras High Court rendered in ***N.Sundararajan vs. Union of India (W.A. No.2097 & 2098 of 2021 and C.M.P. Nos.13292 & 13298 of 2021)***, decided on 26.08.2021. Learned counsel, therefore, prays that the order passed by learned Single Bench does not call for any interference.

5. We have considered the submissions made at the bar and have gone through the relevant record of the case.

6. The undisputed facts in the present case clearly show that the respondent-petitioner being a registered Assessee under the Goods and Service Tax Act, 2017 sought the benefit of Central Government's Notified Scheme i.e. Sabka Vishwas (Legacy Dispute Resolution) Schemes Rules, 2019 and for this purpose, he made three voluntary disclosures and, accordingly, the appellant-Department informed him about the details of the amount to be deposited in pursuance of those disclosures. However, with respect to the third disclosure i.e. SLVDRS-3 Form No.L280120SV301549 dated 28.01.2020, the respondent could not deposit the amount due for the reasons of untimely death of his father and due to the COVID-19 Pandemic situation prevailing in the country. The respondent-Assessee approached the appellant Department before the closure of the scheme (as admitted by the respondents in ground A of their memo of appeal stating that the respondent for the first time on 28.09.2020 approached the appellant with a





request to extend it the benefit of the Scheme which was already over). Despite the fact that, during the currency of the Scheme the respondent-petitioner approached the Department, but the amount was not deposited.

7. In the considered opinion of this Court, the period of Scheme Sabka Vishwas (Legacy Dispute Resolution) Schemes Rules, 2019 was extended from 30.06.2020 to 30.09.2020 by the Gazette Notification of the Government of India dated 29.09.2020. Therefore, the appellant-Department was under an obligation to accept the amount, which was offered to be deposited by the respondent-Assessee. Since the Scheme was extended till 30.09.2020, therefore, judgments relied upon by learned counsel for the appellant-Revenue has no application to the present case, as in those judgments, it was held that no amount could be accepted after the completion of the period of Scheme as the same amounts to extending the period of Scheme, which is within the prerogative of the Government only. Therefore, in the present case, since the Scheme stood extended upto 30.09.2020, the appellant Department was under an obligation to accept the amount offered against the 3rd disclosure made by the respondent-Assessee. Further, it has not been disputed before this Court that the Scheme of 2019 falls within the ambit of Chapter V of the Finance Act, 1994 and, therefore, the Notification dated 29.09.2020 extending the last date for the Scheme of 2019 from 30th June, 2020 to 30th September, 2020 is fully applicable in the present case.

8. In view of the discussions made above, we find no merit in the appeal. Hence, the present appeal is dismissed.





9. The stay application and other pending applications, if any, also stand dismissed.

(CHANDRA SHEKHAR SHARMA),J

(VINIT KUMAR MATHUR),J

17-SanjayS/-

