

**HIGH COURT OF JAMMU & KASHMIR AND LADAKH
AT JAMMU**

CJ Court

Case: WP(C) No. 429 of 2022

Reckitt Benckiser India Private Limited

.....Appellant/Petitioner(s)

Through :- Sh. Jawahar Lal, Advocate.
Sh. Farhan Mirza, Advocate.

v/s

Union of India and others

.....Respondent(s)

Through :- Sh. Jag Paul Singh, Sr. CGSC.

CORAM:

HON'BLE THE CHIEF JUSTICE

HON'BLE MRS. JUSTICE SINDHU SHARMA, JUDGE

ORDER

1. Heard Sh. Jawahar Lal, learned counsel for the petitioner and Sh. Jagpaul Singh for the Revenue.

2. The application of the petitioner, under the Sabka Vikas Vishwas (Legacy Dispute Resolution) Scheme, 2019 of the Government of India introduced in the Union Budget 2019, has been rejected by the impugned order dated 24.12.2020, Annexure-I to the petition, on the ground that the petitioner is ineligible for the benefit under the said Scheme.

3. Under the Scheme, upon the order of the designated committee, the petitioner would only be liable for payment of 40% of the disputed amount and the rest 60% would be waived.

4. In pursuance to the show-cause notice dated 21.07.2014, an order came to be passed on 07.07.2015 holding the petitioner liable for payment of ₹56,72,604/- on account of shortage in duty paid and a penalty of ₹2 lakhs was imposed.

5. It was in respect of the above claim of the Revenue that the petitioner submitted online application for the grant of benefit under the Scheme.

6. It has been pointed out by the parties that against the show-cause notice of such a kind as in the present case several writ petitions have been entertained and interim protection has been granted to the effect that the proceedings pursuant to the show-cause notice may go on but the same shall not be finalized.

7. In the case of the petitioner, the proceedings have been finalized. Therefore, in the facts and circumstances of the case, we require Sh. Jagpaul, learned counsel for the Revenue to file counter affidavit within a period of one month. Two weeks' thereafter are allowed to the petitioner for filing rejoinder affidavit.

8. List along with WP(C) No. 1284/2021 and other connected petitions on 27.04.2022.

9. Until further orders of this court, no coercive steps shall be taken against the petitioner for the recovery of the above disputed amount provided petitioner deposits 40% of it with the Commissioner of Central Excise and Services Tax, Central GST Commissionerate, Jammu, within a period of two weeks.

(SINDHU SHARMA)
JUDGE

(PANKAJ MITHAL)
CHIEF JUSTICE

JAMMU
07.03.2022
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