IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 9068 OF 2025

Sitec Labs Limited,]
formerly known as]
Sitec Labs Private Limited, a company]
incorporated under the Companies Act, 1956]
and having its registered office at]
Unit No. SB-901 & SB-902, Empire Tower]
Building, Gut No. 31, Cloud City Campus,]
Thane-Belapur Road, Airoll,]
Navi Mumbai - 400 708.].....Petitioner

Versus

1. The Union of India]
through the Secretary,]
Ministry of Finance,]
Department of Revenue,]
128-A/North Block,]
New Delhi - 110 001.]
]
2. Central Board of Indirect Taxes and]
Customs, Department of Revenue,]
North Block, Central Secretariat,]
New Delhi - 110 001.]
]
3. The Designated Committee,]
Belapur Commissionerate,]
CGO Complex, CBD Belapur,]
Navi Mumbai - 400 614.]
]
4. The Joint Commissioner (SVLDRS),]
CGST & Central Excise,]
Belapur Commissionerate,]
1st Floor, CGO Complex,]
CBD Belapur, Navi Mumbai - 400 614.]
]

MANISHA BALKRISHNA TALEKAR
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5. The Assistant Commissioner (SVLDRS),]
CGST & Central Excise, Belapur]
Commissionerate,]
1s Floor, CGO Complex,]
CBD Belapur, Navi Mumbai - 400 614.].....Respondents

.....

Mr. Sriram Sridharan a/w Mr. Shanmuga Dev and Mr. Vedant Karia, for the Petitioner.

Mr. Jitendra B. Mishra a/w Ms. Mamta Omle, for the Respondent Nos.1 to 5.

.....

CORAM : M. S. KARNIK &
SANDESH D. PATIL, JJ.

DATE : 20th NOVEMBER 2026

JUDGMENT [PER SANDESH D. PATIL, J.]

1. Heard the learned Counsel for the parties.

2. By the present Writ Petition, the Petitioner has challenged the following:

(i) Letter dated 12.07.2024 issued by Respondent No. 4 and Reminder Letter dated 22.07.2024 issued by Respondent No. 5 (collectively referred to as "**Impugned Letters**"), directing the Petitioner to pay interest at the rate of 15% amounting to Rs. 16,18,069/- under Section 75 of the Finance Act, 1994; and

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(ii) the Conditional Discharge Certificate in Form SVLDRS-4 dated 30.07.2024 ("**Impugned Certificate**") issued by Respondent No. 3 under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 ("**the Scheme**"), directing the Petitioner to pay the said interest.

3. It is the case of Mr. Sriram Sridharan, learned Counsel for the Petitioner that the Impugned Letters demanding interest from the Petitioner are contrary to this Court's Order dated 11.06.2024 in Writ Petition No. 828 of 2021 whereby this Court passed the following Order:

> " ***ORDER***
>
> *i. Rule is made absolute in terms of the prayer clauses (a) and (c) which reads thus:*
>
> *"(a) that this Hon'ble Court be pleased to issue a Writ of Certiorari or a Writ of Mandamus or any other Writ, order or direction under Article 226 of the Constitution of India to quash and set aside letter dated 9.11.2020 (Exhibit 'A) issued by the office of Respondent No. 4 through the Superintendent, CGST & Central Excise, Range-V, Division-IV, Belapur and letter dated 5.1.2021 issued by the Respondent No. 4;*
>
> *(c) that this Hon'ble Court be pleased to direct the Respondents to allow the Petitioner to make payment either*

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in the system or offline against Form SVLDRS-3 dated 25.2.2020 issued by Respondent No. 3 and also direct Respondents to issue discharge certificate in Form SVLDRS-4 under the Scheme;"

(ii) The Respondents are directed to accept the payment of Rs. 25,68, 362.50/- to be made by the Petitioner within four weeks from the date of uploading of this order:

(iii) Thereafter Respondents are directed to issue SVLDRS-4 certificate within a period of four weeks from the date of the Petitioner having made the payment."

4. The learned Counsel for the Petitioner submits that the Petitioner paid Rs. 25,68,363/- on 05.07.2024. However, instead of issuing the Discharge certificate, the Respondents issued the Impugned Letters cited above demanding interest of Rs. 16,18,069/- at the rate of 15% under Section 75 of the Finance Act, 1994 for the alleged delay in payment. The Department subsequently issued a Conditional Discharge Certificate dated 30.07.2024 which states as follows:

"6. Now. therefore, in exercise of the powers conferred by sub-section (8) of section 127 of the Finance (No.2) Act, 2019 and as per the directions of Hon'ble Bombay High Court, the designated committee hereby issues this discharge certificate to the said declarant:

a. certifying the receipt of payment from the declarant towards full and final settlement of the tax dues determined

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in the SVLDRS-3 in accordance with the declaration no. LD3112190016511 dated 31.12.2019 made by the aforesaid declarant;

b. discharging the declarant from the payment of any further duty, interest payable till 30.06.2020 or penalty with respect to the aforesaid matter, subject to the payment of the interest of Rs. 16,18,069/- for the period 01.07.2020 to 05.07.2024 within four week of issuance of this discharge certificate.

c. granting immunity, subject to the provisions contained in the scheme, from instituting any proceeding for prosecution for any offence under Chapter V of the Finance Act 1994 or from the imposition of penalty under the said enactment, in respect of the aforesaid matter; and

d. On payment of interest of Rs. 16,18,069, the provisions of sections 129 and 131 of the Finance (No.2) Act, 2019 will be applicable with respect to this discharge certificate,

e. In case, the declarant doesn't pay the interest so determined within four week, the recovery, cell to proceed to take action to recover the same as per provisions of Finance Act, 1994. "

5. It is the case of the Petitioner that such demand raised by the Respondents is contrary to this Court's Order as no direction was passed by this Court to pay any interest. This Court had considered the entire merits of the matter and had passed an Order directing the Respondents to accept the payment of the amount mentioned above, i.e., Rs. 25,68,362.50/-, to be made by the Petitioner, and thereafter

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directed the Respondents to issue the Discharge Certificate in Form SVLDRS-4. The Respondents demanding interest against such payment is in the teeth of this Court's Order dated 11.06.2024.

6. It is in this backdrop that the Petitioner has approached this Court by way of the present Writ Petition.

7. The learned Counsel for the Petitioner further submits that the Respondents had filed Review Petition (L) No. 22416 of 2024 on 16.07.2024 against the Order dated 11.06.2024. The entire case of the Revenue demanding interest is based on the Review Petition filed against this Court's Order dated 11.06.2024.

8. Vide an Order dated 07.03.2026, this Court dismissed the Review Petition filed by the Respondents against the Order dated 11.06.2024 and passed the following Order:

> *1. By a separate order passed today in Interim Application (L) No.26921 of 2025 we have condoned the delay in filing the above Review Petition. Though the Review Petition was shown under the caption for directions, with the consent of parties, we have taken up the Review Petition for hearing.*
>
> *2. By this Review Petition, the Review Petitioner (the Revenue) seeks review of the order dated 11th June 2024. By this order, Rule was made absolute in terms of prayer clauses (a) & (c) of the Writ Petition and the Respondents*

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were directed to accept the payment of Rs. 25,68, 362. 50/- to be made by the Petitioner, within 4 weeks from the date of uploading of the said order. This relief was granted to the Writ Petitioner on the basis that when the Writ Petitioner sought to make payment under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019, and which payment was sought to be tendered admittedly within the time frame stipulated, the same could not be done due to a technical glitch on the portal of the Revenue. Though the Revenue does not have any issue with the conclusions reached by this Court in the order under review, the only ground raised is that this Court has inadvertently missed out in granting any interest for the delayed payment.

3. We are afraid we are unable to accept this submission especially in a Review Petition. It is clear that no interest was ordered to be paid to the Revenue because the payment could not go through on the Portal of the Revenue, not for the fault of the Writ Petitioner, but because there was a technical glitch on the Portal of the Revenue. It was in these circumstances, this Court, in the order under review, did not passed any order for payment of interest.

4. We do not find that any case is made out for review of the order dated 11th June 2024. The Review Petition is accordingly dismissed. However, there shall be no order as to costs.

9. Mr. Jitendra B. Mishra, learned Counsel for the Respondent Nos.1 to 5 submits that the Petitioner has delayed payment, which was due and payable on or before 30/08/2020, but paid the same on 05/07/2024. Learned Counsel for the Respondent Nos.1 to 5 also submits that the order dated 11/6/2024 passed in the case of the

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Petitioner in turn relies upon order passed by this Court in the case of ***Innovative Antares Pvt. Ltd. V. Union of India***[1] Wherein this court had directed the Petitioner therein to pay the amount with interest. Learned Counsel for the Respondent Nos.1 to 5 submits that in case of delay in payment, interest is consequential and therefore seeks to justify letters dated 12/7/2024 and 22/7/2024

10. We have heard the learned Counsel appearing for the parties. We have perused the order dated 11/6/2024 in W.P. No. 828 of 2021 whereby the Court had allowed the Petition. The Petitioner thereafter paid Rs.25,68,363/- on 5/7/2024 as per the directions of this Court in order dated 11/6/2024. After having complied with the order passed by this Court in the aforesaid Writ Petition, the Respondents should not have issued the impugned letters demanding the alleged delay in payments. Further the Review Petition filed by the Respondents was also dismissed.

11. Learned Counsel for the Respondent submits that in case of delayed payment, interest is consequential and therefore seeks to justify letters dated 12/07/2024 and 22/07/2024

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12. In light of the dismissal of the Review Petition, nothing survives in the matter. Accordingly, the Writ Petition is allowed. The Impugned Letters dated 12.07.2024 and 22.07.2024 and the Impugned Certificate dated 30.07.2024 are quashed and set aside.

13. The Respondents are directed to issue the final unconditional Discharge Certificate in Form SVLDRS-4 to the Petitioner within a period of two weeks from today.

14. In terms of the above, the Writ Petition No.9068 of 2025 is disposed of.

15. No order as to costs.

(SANDESH D. PATIL, J.) **(M. S. KARNIK, J.)**

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