



2026:KER:4267

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 19<sup>TH</sup> DAY OF JANUARY 2026 / 29TH POUSHA, 1947

WP(C) NO. 502 OF 2026

PETITIONER/S:

GEO FOUNDATIONS AND STRUCTURES PVT. LTD.,  
6TH FLOOR, ALPHA PLAZA, K.P.VALLON ROAD,  
KADAVANTHRA, KOCHI, REPRESENTED BY ITS AUTHORISED  
SIGNATORY, N. KRISHNAMANI, S/O. E. M. NEELAKANTA  
SHASTRY, AGED 65 YEARS, RESIDING AT 7/1577, (EPRA-  
9), ELAYACHAN PARAMBU, PALACE ROAD, MATTANCHERRY,  
COCHIN-682002, PIN - 682020

BY ADVS.  
SHRI.S.ANIL KUMAR (TRIVANDRUM)  
SHRI.SAJU.K.PERUTTY  
SHRI.SABU C.J  
SHRI.RAHUL A.

RESPONDENT/S:

- 1 THE JOINT COMMISSIONER OF CENTRAL TAX & CENTRAL  
EXCISE,C.R. BUILDINGS, I.S. PRESS ROAD,  
KOCHI, PIN - 682018
- 2 THE PRINCIPAL COMMISSIONER OF CENTRAL TAX &  
CENTRAL EXCISE,  
C.R. BUILDINGS, I.S. PRESS ROAD,  
KOCHI, PIN - 682018
- 3 THE DEPUTY COMMISSIONER (TECH.),  
CENTRAL TAX AND CENTRAL EXCISE, KOCHI  
COMMISSIONERATE, C.R. BUILDINGS,  
I.S. PRESS ROAD, KOCHI, PIN - 682018

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**BY ADV SHRI.V.GIRISHKUMAR, SC, CENTRAL BOARD OF  
INDIRECT TAXES AND CUSTOMS**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR  
ADMISSION ON 19.01.2026, THE COURT ON THE SAME DAY  
DELIVERED THE FOLLOWING:**



## **JUDGMENT**

The petitioner is a works contractor and has approached this Court seeking the following reliefs:

- "i) issue a writ of mandamus or other appropriate writ or orders directing the 2nd and/or the 3rd Respondent(s) to issue discharge certificate in Form SVLDRS-4 taking into account the payment of the amount covered by Ext.P4 as per Ext.P6;
- ii) issue a writ of mandamus or other appropriate writ or orders directing the 1st Respondent or anybody acting on his behalf to refrain from recovering the any portion of the amount demanded as per Ext.P1 order, overlooking payment made by the petitioner as per Ext.P6; and
- iii) issue such other writ, order, or direction, which this Hon'ble court deems fit and necessary in the interest of justice."

2. The grievance highlighted by the petitioner is with respect to the failure on the part of the 3<sup>rd</sup> respondent to issue a discharge certificate in Form SVLDRS-4, as per the Sabka Viswas (Legacy Disputes Resolution) Scheme, 2019.

3. The issue relates to the assessment of the petitioner under the Finance Act, 1994, pertaining to the assessment year



2006-2007. Ext.P1 is the order-in-original passed by the authority concerned, and the amount payable as per Ext.P1 was settled by the petitioner under the 2019 Scheme referred to above. Ext.P6 is the chelan dated 30.06.2020, which was the last date on which, the said amount ought to have been paid. The grievance of the petitioner is that, despite the fact that the entire amount payable as per the scheme is already remitted as evidenced by Ext.P6, the discharge certificate in the prescribed form, namely, SVLDRS-4, was not issued by the 3<sup>rd</sup> respondent herein, the competent authority in this regard. The writ petition was submitted before this Court in such circumstances, seeking the aforesaid reliefs.

4. Today when the matter came up for consideration, the learned Standing Counsel for the respondents upon instructions admitted that, even though the petitioner had paid the amount payable as per the scheme, the discharge certificate in the prescribed form has not been issued. Now, since the portal created for the purpose of the scheme 2019 is no longer



in existence, they are unable to issue an online discharge certificate. Thus they expressed their inability to issue the discharge certificate.

5. After considering all the relevant aspects, I am of the view that, since it is an admitted fact that, the petitioner remitted the entire amount payable as per the Scheme 2019, within the time stipulated therein, the respondents are bound to issue a discharge certificate evidencing the same and exonerating the petitioner from the liability, that was imposed upon it, as per Ext.P1 order-in-original. The fact that the portal meant for the same is no longer in existence, cannot be an excuse not to grant the said certificate. If the portal is not functional, it is the obligation of the respondents to issue a manual discharge certificate.

Thus in the light of the above, this writ petition is disposed of, directing the competent officer among the respondents to issue a discharge certificate in the prescribed format manually to the petitioner, under the scheme named Sabka Viswas



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(Legacy Disputes Resolution) Scheme, 2019, evidencing the settlement of the amount as per Ext.P1. Such certificate shall be issued within a period of two months from the date of receipt of a copy of this judgment.

Sd/-

**ZIYAD RAHMAN A.A.**  
**JUDGE**

rpk



APPENDIX OF WP(C) NO. 502 OF 2026

PETITIONER EXHIBITS

- Exhibit P1 A COPY OF THE ORDER-IN-ORIGINAL DATED 30-03-2010 ISSUED BY THE 1ST RESPONDENT
- Exhibit P2 A COPY OF THE NOTICE DATED 25-06-2025 ISSUED BY THE HON'BLE APPELLATE TRIBUNAL
- Exhibit P3 A COPY OF THE APPLICATION DATED 13-01-2020 FILED ONLINE
- Exhibit P4 A COPY OF THE RESPONSE IN SVL DRS-3 DATED 19-02-2020
- Exhibit P5 A COPY OF THE CHALAN DATED 19-02-2020
- Exhibit P6 A COPY OF THE E-RECEIPT DATED 30-06-2020
- Exhibit P7 A COPY OF THE LETTER DATED 31-07-2025 ADDRESSED TO THE 2ND RESPONDENT
- Exhibit P8 A COPY OF THE LETER DATED 28-08-2025 RECEIVED FROM THE 3RD RESPONDENT
- Exhibit P9 A COPY OF THE MEMO DATED 18-08-2025 FILED BY THE PETITIONER BEFORE THE HON'BLE TRIBUNAL
- Exhibit P9(a) A COPY OF THE E-MAIL DATED 19-12-2025 RECEIVED FROM THE HON'BLE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, BENGALURU