

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO.3743 OF 2021

HP Adhesives Limited

... Petitioner

V/s.

Union of India and ors.

... Respondents

Mr.Bharat Raichandani with Mr.Sudyumna Nargolkar i/by M/s UBR
Legal Advocates, Advocates for the Petitioner.

Ms.Neeta Masurkar with Mr.Dhananjay Deshmukh, Advocates for
Respondents.

**CORAM : NITIN JAMDAR AND
ABHAY AHUJA, JJ.**

DATE : 20 FEBRUARY 2023.

P.C.:-

1. The Petitioner had applied under the Sabka Vikas (Legacy Dispute Resolution) Scheme, 2019 ("SVLDR Scheme") under the Finance Act, 2019. Yet declaration of the Petitioner was rejected on the ground that redemption fine is not covered under the provisions of SVLDR Scheme. When the petition came up on board on 23 January 2022, the following order was passed:

"The learned Counsel for the Petitioner has relied on the decisions of the High Court of Allahabad in the case of Jay Shree Industries Vs. Union of India and Ors.¹ and the High Court of Gujarat in the case of

¹ (2021) ILR 8AII51

*Messrs Synpol Products Pvt. Ltd. Versus Union of India*². The learned Counsel for the Respondents states that instructions will be taken whether the view taken in the aforesaid decisions can be made applicable to the case of the Petitioner and if the cases are distinguishable, reply affidavit will be filed before the next date.

2. Stand over to 20 February 2023.”

2. Learned counsel for the Respondents states that instructions have been received that the department has not challenged this decision holding that the redemption fine is also covered under the scheme and has accepted this decision. In fact we are informed that Union of India had filed Special Leave to Appeal (C) No.449 of 2021 against the order passed which has been dismissed.

3. It is an admitted position that facts in the present case are identical to the case in *Synpol Products Private Limited*. The Petitioner is therefore entitled to succeed. The impugned rejection, of Petitioner's declaration by order dated 29 July 2021 is quashed and set aside. The Respondents-authorities will issue necessary discharge certificate under section 129 of the Finance Act to the Petitioner subject to fulfillment of other conditions as per the SVLDR Scheme.

4. Writ petition is accordingly disposed of in above terms.

(ABHAY AHUJA, J.)

(NITIN JAMDAR, J.)

2 R/ Special Civil Application No.21744 of 2019 dated 27 February 2020.