

Sabka Vishwas (Legacy Dispute Resolution) Scheme 2019- Sec. 121, 129

As noted above, the Scheme being a piece of reformative legislation, 'redemption fine' that is a penalty in rem must clearly be shown to have been excluded from the meaning of the word 'penalty' used in Section 129 of the Scheme, before it may be inferred that a Discharge Certificate may be issued only upon payment of the 'redemption fine'/ penalty in rem. In absence of any provision to exclude 'redemption fine'/penalty in rem from the benefits of the Discharge Certificate contained in Section 129 of the Scheme, no such inference may be drawn, against the plain language and intent of the Scheme. In absence of any express exclusion created by the Scheme, 'redemption fine' would always remain a 'penalty' covered under the meaning of that word used in Section 129(1)(a) read with Section 121 (u) of the Scheme. Thus, we have reached the same conclusion on the point as the Gujarat High Court, but for reasons of our own.

M/s. Jay Shree Industries v. Union of India , 2021(7) ADJ 379(DB)]