

GAHC010029252022



**THE GAUHATI HIGH COURT**  
**(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)**

**Case No. : WP(C)/1081/2022**

HINDUSTAN UNILEVER LTD  
A COMPANY INCORPORATED UNDER THE INDIAN COMPANIES ACT, 1913  
AND HAVING ITS REGISTERED OFFICE AT UNILEVER HOUSE, B D  
SAWANT MARG, CHAKALA, ANDHERI (EAST) MUMBAI-400099 AND ITS  
PERSONAL PRODUCTS FACTORY (UNIT IV)  
AT DOOMDOOMA INDUSTRIAL ESTATE, DIST. TINSUKIA, ASSAM-786151,  
REP. THROUGH ITS CONSTITUTED ATTORNEY AND AUTHORISED  
SIGNAORY HRISHIKESH RAMANI, S/O DR. R. RAMANI.

VERSUS

THE UNION OF INDIA AND 5 ORS  
REP. BY THE SECRETARY TO THE GOVT. OF INDIA MINISTRY OF FINANCE,  
DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI.

2:SECRETARY TO THE GOVT. OF INDIA  
MINISTRY OF COMMERCE AND INDUSTRY  
DEPARTMENT OF INDUSTRIES POLICY AND PROMOTION  
UDYOG BHAWAN  
NEW DELHI-110107.

3:THE JOINT SECRETARY TO THE GOVT. OF ASSAM  
MINISTRY OF COMMERCE AND INDUSTRY  
DEPARTMENT OF INDUSTRIAL POLICY AND PROMOTION  
UDYOG BHAWAN  
NEW DELHI-110107.

4:THE UNDER SECRETARY TO THE GOVT. OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
NORTH BLOCK, NEW DELHI-110001.

5:THE COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX  
GST BHAWAN

KEDAR ROAD  
FANCY BAZAR  
GUWAHATI-781001.

6:THE ASSISTANT COMMISSIONER  
GST AND CENTRAL EXCISE GUWAHATI DIVISION-I  
GST BHAWAN  
KEDAR ROAD  
FANCY BAZAR  
GUWAHATI-78100

**Advocate for the Petitioner** : MR G N SAHEWALLA  
**Advocate for the Respondent** : ASSTT.S.G.I.

**BEFORE**  
**HONOURABLE MR. JUSTICE SANJAY KUMAR MEDHI**

**ORDER**

**20-03-2023**

Heard Shri G. N. Sahewalla, learned Senior counsel for the petitioner. Also heard Shri S. C. Keyal, learned Standing Counsel, GST.

One of the issue involved in this writ petition is whether the units who had utilized the CENVAT credit for the purpose of payment of taxes with reference to the exemption notification dated 25.04.2007 (Annexure-V), but the stage to pay the taxes by cash after exhausting the CENVAT credit was yet to come, can be construed that the units have availed the benefit under the notification dated 25.04.2007, with reference to the subsequent scheme dated 05.10.2017. If the conclusion would have been that this category of units had availed the benefit under the notification dated 25.04.2007, the implication thereof would be that there would be an entitlement to the benefits as provided under the budgetary scheme dated 05.10.2017 and to the contrary, had the decision been otherwise that they are not the units who have availed the benefits, the consequence may be that they would not be entitled to the benefits under the budgetary scheme dated 05.10.2017.

A communication dated 22.02.2023 from the Government of India, Ministry of

Commerce and Industry, Department for Promotion of Industry and Internal Trade made by the Director and addressed to the Commissioner, CBIC, D/o Revenue, Ministry of Finance, North Block, New Delhi is placed on record before the Court.

A reading of the said communication dated 22.02.2023 makes it discernible that a decision had been taken that even in respect of those units who had paid their tax dues pursuant to the earlier exemption notification dated 25.04.2007 by utilizing the CENVAT credit, but the stage to pay the further taxes by means of cash was yet to come, would be considered by the authorities to be units who have availed the benefits under the earlier exemption notification dated 25.04.2007.

As the decision contained in the communication dated 22.02.2023 answers the issue that was before the Court that such units should also be considered to be units who have availed the benefits under the exemption notification dated 25.04.2007, we are of the view that, having accepted the contents of the communication dated 22.02.2023, no further adjudication is required in the writ petition.

The consequence of such units being considered to be units who have availed the benefits under the exemption notification dated 25.04.2007 would be that such units, including the writ petitioner herein, would be entitled to all such entitlements, legal consequences etc of being considered to be units who have availed the benefits under the exemption notification dated 25.04.2007 and the respondent authorities may do the needful accordingly.

In view of the above, the writ petition stand closed. However, liberty is granted to the writ petitioner to approach again, if so advised.

Interim order, if any, stands vacated.

A copy of the communication dated 22.02.2023 is kept on record.

**JUDGE**

**Comparing Assistant**