IN THE HIGH COURT OF TRIPURA
A G A R T A L A

W.P.(C) NO.34 OF 2012

M/s. Bajaj Trading Company,
represented by its proprietor Sri Sanwarmal Bajaj,
having its office at Gandhigram Scheme Tilla,
P.O. Gandhigram, P.S. East Agartala,
District West Tripura

………………… Petitioner

– Vs –

1. Union of India,
   represented by the Secretary,
   Department of Industrial Development,
   New Delhi

2. The State of Tripura,
   represented by the Commissioner and Secretary
   to the Govt. of Tripura,
   Industry and Commerce, Agartala, West Tripura

…..………….Respondents

B E F O R E
THE HON'BLE MR. JUSTICE S. TALAPATRA

For the petitioner : Mr. A.L. Saha, Advocate

For the respondents : Mr. A. Roy Barman, CGC
Mr. G.S. Bhattacharjee, Advocate

Date of hearing : 18.09.2015 & 09.10.2015

Date of judgment & order : 23.11.2015

Whether fit for reporting :

Yes	No
√	

JUDGMENT & ORDER

By means of this writ petition, the petitioner, namely Bajaj Trading Company, which is engaged in producing iodised salt in their manufacturing unit situated at Gandhigram, Agartala, has challenged the decision of the respondents No. 2 and 3 as embodied in the communication under No.F.DI/DIC(W)/CTS/13(332)/ 2011/17,092 dated 23.12.2011, Annexure-P/11 to the writ petition. By the said communication dated 23.12.2011, the proprietor of the petitioner has been apprised that the claim for Central Transport Subsidy (CTS) for the quarter ended on 30.06.2010 and 30.09.2010 has been closed.

2. The facts are mostly undisputed.

It is not in dispute that by virtue of Transport Subsidy Scheme, 1971, as introduced by the notification dated 23.07.1971, which has been published in the Gazette of India, Extraordinary Issue, Part-I, Section 1 dated 27.07.1971, the petitioner opted for bringing the raw materials from the origin, the State of Gujarat by railway upto Dharmanagar and thereafter by trucks from the Dharmanagar railway station or from the go-down of the petitioner at Dharmanagar to Gandhigram for iodisation of the common salt. It is also not in dispute that the transport subsidy is admissible to the industrial unit by virtue of the said scheme dated 23.07.1971 for the State of Tripura and the said transport subsidy is admissible to the industrial unit to the extent of 90% of the actual cost incurred. It is also not in dispute that the petitioner submitted his claim for Central Transport Subsidy (CTS) for the quarter from 01.04.2010 to 30.06.2010 and another subsidy claim for the period from

01.07.2010 to 30.09.2010, hereinafter referred to as the 'claim' for purpose of convenience, to the General Manager, District Industries Centre, Govt. of Tripura, West Tripura on 04.03.2011 inasmuch as the General Manager, District Industries Centre is the nodal agency for processing and recommending such claim to the respondent No.1, the Union of India in the Ministry of Commerce & Industry, Department of Industrial Development. It is also not in dispute that the petitioner is producing iodised salt in their unit at Gandhigram, Agartala and is entitled to get the Central Transport Subsidy in terms of the said scheme.

3. Even though the petitioner has submitted that he has filed the claim petition in due compliance of the scheme with all documents in terms of the check list, but by the impugned communication dated 23.12.2011 the said claim has been discarded. According to the petitioner, he brought the common salt from Cherai, West Coast, Gujarat by Cherai Railway upto the nearest railway station at Dharmanagar, North Tripura and from that railway station he brought the common salt by several trucks through the Assam-Agartala road in its unit at Gandhigram. It has been also stated that some common salt had been carried from their factory at Radhapur, Dharmanagar by several trucks provided by the Tripura Truck Owners Syndicate as well as the truck of one Sri Monoj Kr. Jain and M/s Sabitri Salt Suppliers. According to the petitioner, he had paid the railway freight to the extent of Rs.26,48,712/- and the road transport freight to the extent of Rs.11,82,688/-. Thus the

actual amount paid by the petitioner for purpose of transporting the raw materials to the factory site at Gandhigram during the period from 01.04.2010 to 30.06.2010 was Rs.38,31,400/-. Alongwith the claim, the petitioner has furnished an affidavit sworn by the General Secretary of the Tripura Truck Owners Syndicate on 03.02.2011 stating inter alia that an agreement was entered between the petitioner and the said Syndicate for transporting the raw materials i.e. common salt from Dharmanagar railway station and Radhapur factory go-down, Dharmanagar to the factory go-down at Gandhigram, Agartala for the period from 01.04.2010 to 30.06.2010. In the said affidavit, according to the petitioner, detail particulars of the raw materials brought by the trucks, date-wise, quantity-wise and with the number of trucks deployed, the freight charges and the cheques used for making payment, has been provided.

4. Altogether 79 trucks of the Tripura Truck Owners Syndicate were deployed for transporting the raw materials from Dharmanagar to Gandhigram factory and a sum of Rs.10,05,216/- was received by the Tripura Truck Owners Syndicate towards the freight charges by cheques from time to time. Another affidavit was also sworn by M/s Sabitri Salt Suppliers on 24.02.2011, wherein it has been stated that as many as 14 numbers of trucks were utilised for bringing 5096 bags of common salt from Radhapur to Gandhigram factory and they have received a sum of Rs.1,63,072/- as freight charges from the petitioner. On 14.02.2011, one Sri Monoj

Kumar Jain of Dharmanagar has stated on affirmation that his truck bearing No.AS-01BC-1332 was deployed to bring common salt from Dharmanagar railway station to Gandhigram factory at Agartala vide challan No.BTC/AGT/ RRLT.YARD/08 dated 23.04.2010 and he received a sum of Rs.14,400/- from the petitioner as the freight charge. In addition to all those affidavits, the proprietor of the petitioner, has submitted an affidavit on 18.02.2011 that, if it is found on verification that any information or particulars furnished seeking Central Transport Subsidy for the quarter from 01.04.2010 to 30.06.2010 are found to be false, the petitioner shall be liable to return the entire amount of the Central Transport Subsidy and to be punished under the law. The petitioner has further contended that he has submitted the registration certificate of the trucks for bringing the common salt from Dharmanagar and Radhapur to Gandhigram.

5. The petitioner has raised the similar claim for the period from 01.07.2010 to 30.09.2010 in the prescribed form for having the Central Transport Subsidy against the freight charge for a sum of Rs.38,31,400/-. The petitioner has asserted that he was furnished with a check-list which contained a direction that all units must submit their claim for quarterly basis within one year from the date of the expenditure incurred. The petitioner has acceded that the check-list indicates the documents to be submitted alongwith the claim for Central Transport Subsidy. The petitioner has further submitted that the respondent raised some objections and sought

clarification on different dates and in compliance of the said direction the petitioner had furnished all the documents. In some cases where the documents were not readily available, the petitioner had asked for time and after collecting the documents from the authorised Departments, submitted those documents.

6. By a letter dated 14.10.2011, part of Annexure-10 collectively, the following has been observed by the respondent No.3:

> **"In the context of the subject cited above, this is to inform you that you have not submitted the Road Permit issued by Transport Department or Authentic Government documents incorporating the Truck No.**
>
> **Thus, you are given the final opportunity to submit the above requisite documents within 25.10.2011 failing which your proposals will be considered as closed."**

In response thereto, the petitioner filed a reply on 21.10.2011, also part of Annexure-10 collectively, stating as under :

> **"I most respectfully do hereby inform you that I have already appraised your goodself vide my letter No.SALT/BTC/BRM/2011-12/13 dated 13.06.2011 regarding the road permit of the vehicles which were utilized for carrying/Transportation of Common Salt as raw materials for manufacturing of Iodised Salt.**
>
> **Copy of the said letter is enclosed herewith for favour of your ready reference.**
>
> **It is pertinent to mention here that I have already submitted the Affidavit Sworn by the General Secretary of Tripura Truck Owner Syndicate, Sakuntala Road, Agartala regarding utilization of vehicles for Transportation of common salt (along with my Central Transport Subsidy Claim).**
>
> **I request you kindly to pursue the affidavit and the matter relating to Road permit could be clear.**

I most humbly and respectfully request you kindly look into the matter to take necessary step for sanction of my claim of Central Transport Subsidy within your earliest opportunity."

7. Since a reference has been made to a letter dated 13.06.2011, the said letter may also be referred to appreciate the nature of the communication that the petitioner made to the respondent No.3. The main content of the said letter may gainfully be reproduced hereunder :

"In pursuance of your letter under reference and the subject cited above I being the Proprietor of Bajaj Trading Company, Gandhigram, Agartala, West Tripura do hereby inform you that on 04.03.2011 I have submitted my claim of Central Transport Subsidy to your good office with all necessary documents as per Check list provided by your good office.

That, on receipt of my claim your goodself issued the letter under reference with a direction to submit the following documents by 25th April, 2011 :-

1. **Value Added Tax Clearance Certificate.**
2. **Road Permit issued by Transport Department or Authentic Government Documents incorporating the Truck No.**
3. **Up to date Balance Sheet showing carriage inward and outward.**
4. **Pollution Certificate (up to Date)**
5. **In case of excisable goods produced by the unit :**
   a) **Certificate from Excise Department showing the quantity cleared on quarterly basis.**
   b) **Excise payment Challan/Refund statement showing quantity & Value.**

That, your letter under reference was receipt by me beyond 25th April, 2011 and on receipt of your letter vide my letter bearing No.SALT/BTC/GRM/2011-12/06 Dated 16th May, 2011, I have requested your good office to allow me at least One Month time for

submission of the copy of the above noted documents which was allowed by your good self.

But it is pertinent to mention here that the item No.1 i.e. Value Added Tax Clearance Certificate to your good office on 16th March 2011 before receipt of your letter under reference. The certificate was issued vide No.F.SDR/ST/4744/423, Govt. of Tripura, Office of the Superintendent of taxes, Charge-IV, Agartala, Dated the 14th March, 2011.

Regarding item No.2 i.e. Road Permit issued by Transport Department or Authentic Government Documents incorporating the Truck No.1 most respectfully state that this item shall be clarified later on.

That Sir, regarding item No.3 i.e. UP to date Balance Sheet showing carriage inward and outward, I hereby inform you that the balance sheet as asked for is not now available with me. The Balance sheet for the previous year i.e. for the year 2009-10 is available with me and the copy of the said balance sheet already submitted to your good office along with my original claim of Central Transport Subsidy. The up to date Balance sheet i.e. for the year 2010-11 will be available with me after 30th September, 2011. Because the said balance sheet is under Audit by Chartered Accountant. The moment the balance sheet received by me after audit, I shall submit copy of the said balance sheet to your good office.

That, Sir regarding item No.4 i.e. Pollution Certificate (up to Date), I do hereby inform you that on 01.06.2011, vide my letter bearing No.SALT/BTC/GRM/2011-12/09, I have submitted the copy of the Pollution Certificate bearing No.F.17(10)/TSPCB/W/Salt/(M-Gr.)/2621/2176-82, Dated 31.05.2011 issued by Sumanta Chakraborty, Executive Engineer (I/C), Tripura State Pollution Control Board which was dully received by your good office.

That, regarding item No.5 i.e. in case of excisable goods produced by the unit :-

a) Certificate from Excise Department showing the quantity cleared on quarterly basis.

b) Excise payment challan/Refund statement showing quantity & Value.

I do hereby inform you that on 08.06.2011 vide my letter bearing No. SALT/BTC/GRM/2011-12/12, I have submitted copy of a certificate bearing No.C.No.1(1)

/2011/6901, Dated 03rd JUNE "2011 issued by the Asst. Salt Commissioner (Production), Govt. of India to the effect that "** there is no Excise duty on Salt levied by the Government of India".**

As the "Salt" is not an excisable goods as such (a) Certificate from excise department showing the quantity cleared on quarterly basis and (b) Excise payment Challan/Refund statement showing quantity and value are not applicable.

Now, let me clarify my position regarding item no.2 i.e. Road Permit issued by Transport Department or Authentic Government Documents incorporating the Truck No.1 hereby inform your goodself that it is a practice/system since last few years regarding transportation of Common Salt i.e. raw materials for manufacturing of Iodised Salt from Dharmanagar Railway station to my Factory Godown at Chandhigram, Agartala, West Tripura, we used to enter into a verbal agreement either with the Tripura Truck Owners Syndicate situated at Sakuntala Raod, Agartala, West Tripura or Tripura Truck Operator's Association, Motor Stand, Agartala, West Tripura for supply of Trucks on hire basis as per requirement.

The Previous year i.e. the year for which we claimed for Central Transport Subsidy there was a verbal agreement with Tripura Truck Owners Syndicate, situated at Sakuntala Road, Agartala for supplying Trucks for carrying/transporting Common Salt as raw materials for manufacturing Iodised Salt both from Dharmanagar Railway Station and Radhapur Factory Godown of Bajaj Trading Company to Factory Godown of Bajaj Trading Company at Gandhigram, Agartala, West Tripura. The Tripura Truck Owners Syndicate, Sakuntala Raod, Agartala supplied Trucks on hire basis for carrying of Common Salt for the first Quarter i.e. 01.04.2010 to 30.06.2010.

That Sir, I have already paid the transportation charges to the Tripura Truck Owners Syndicate situated at Sakuntala Road, Agartala by Cheque from a Nationalized Bank namely Punjab National Bank, Mantri Bari Road, Agartala. I have already submitted the Bank Statement showing the payments made to the Truck Owners and cheque Nos. along with my Central Transport Subsidy Claim.

The General Secretary, Tripura Truck Owners Syndicate on being satisfied regarding utilization of Trucks on hire basis and on receipt of payment of hiring charges sworn an affidavit as per proforma supplied by your good office. The General Secretary Tripura Truck Owners Syndicate, Sri Rupak Barman, S/o late Chitta

Ranjan Barman, Resident of Sankar Chowmuhani, Krishnanagar, P.O. Agartala, P.S. West Agartala, Dist. : West Tripura in his statement by way of Affidavit clearly stated that the Trucks along with the Registration No. of the Trucks utilized on hire basis for carrying/Transportation of the common Salt both from Dharmanagar Railway Station and Radhapur Factory Godown of Bajaj Trading Company to Factory Godown of Bajaj Trading Company at Gandhigram, Agartala, West Tripura. He also stated in the affidavit that hiring charges on quintal basis. On perusal of his Affidavit it would be evident that the amount receipt, cheque No. along with date. In my transport subsidy claim I have already submitted the affidavit sworn by the General Secretary, Tripura Truck Owners Syndicate, situated at Sakuntala Road, Agartala, West Tripura along with my Central Transport Subsidy Claim for the period 01.04.2010 to 30.06.2010.

Sir, I have also submitted along with my claim the attested copy of the Registration No. of the vehicles. We have approached the Tripura Truck Owners Syndicate for supplying us the copy of the permit of the Trucks utilized for carrying of common Salt but they informed us that after lapse of considerable period it is not possible on their part to supply copy of the permit.

That Sir, as per verbal agreement, the Tripura Truck Owners Syndicate, supplied their vehicles, we have booked our goods on the vehicles at Dharmanagar Railway Station and factory Godown, Radhapur, Dharmanagar, North Tripura and received said goods in our factory Godown at Gandhigram, Agartala, West Tripura. The transition was conducted within the State of Tripura. It is our firm conviction that during transportation of the goods by the vehicles had valid permits/authority, otherwise if any of the vehicles violated any of the provisions of the M.V. Act or any other Act the Police might have seized those vehicles for violation of laws.

During submission, I being the Proprietor sworn an Affidavit along with my claim in where at clause 3 it was stated to the effect "that all particulars furnished by me on behalf of Industry known as M/S Bajaj Trading Company in connection with the application form for Central Transport Subsidy for the period from 01.04.2010 to 30.06.2010 to the General Manager, DIC (West) are correct and in case of any such particulars being subsequently found to be false, the aforesaid company/Unit shall liable to return the entire amount of Central Transport Subsidy receipt by me."

It was further stated on that affidavit in clause 4 to the effect that, "in case of any particulars furnished in the

> **application form and/or in connection with the application for Central Transport Subsidy found to be false or misrepresentation/suppression of essential facts, I shall be liable to be punished under laws of the land”.**
>
> **In view of the above facts and circumstances it is my humble and respectful request to your goodself kindly to issue necessary instruction to the appropriate persons to process my Central Transport Subsidy and place the same to your goodself for necessary recommendation to the appropriate authority for payment of my Central Transport Subsidy.”**

8. According to the petitioner, after the said affidavit filed by the Tripura Truck Owners Syndicate, the impugned decision of the respondents No. 2 and 3 is wholly unjustified, arbitrary and coercive in nature and as such the said decision requires to be interfered with.

9. Both the respondent No.1 and respondents No.2 and 3 have filed separate replies to contest the claim of the petitioner. The respondent No.1, in their affidavit, has stated that since the petitioner did not furnish the documents mentioned in Sl.nos. 24 and 25 of the check-list B for the Transport Subsidy Scheme by the notification dated 20.11.2009 issued by the Ministry of Commerce and Industry, Department of Industrial Policy & Promotion under F.No.10(2)/2006-DBA-II/NER (Annexure-R/1 to the counter-affidavit filed by the respondent No.1), the respondent No.3 has rightly discarded the claim for non-furnishing of those documents. The respondent No.1 has further asserted that such documents were required to be annexed with the writ petition to justify the authenticity of their claim. In the reply, they have further stated

that the State exchequer have suffered loss to the tune of Rs.6.32 crore due to fraudulent or suspected fictitious and doubtful claims as would be evident from the Report No.3 of the Director General of Audit, Central Expenditure and countersigned by the Comptroller and Auditor General of India for the year 2010-11. The Auditor General of India sent advisory for plugging such wastage of the public exchequer and in terms of those suggestions, the said check-list has come into existence and the respondents No. 2 and 3 cannot compromise with the said check-list in any manner. The said Report No.3 of 2010-11 is available at Annexure-R/2 to the affidavit-in-opposition filed by the respondent No.1, which was communicated by the letter dated 28.04.2010. By the communicated under F.No.10(2)/2006-DBA-II/NER dated 20.11.2009 (Annexure-R/3 to the counter affidavit), it has been categorically stated that the check-list B of 49 points would be applicable for scrutiny of claims arising from transportation of raw material and finished products on or after 10.09.2009.

10. In the reply filed by the respondents No. 2 and 3, they have categorically stated that there is no indeafisible right in favour of the petitioner to approach this court, inasmuch as admittedly the petitioner has failed to produce the required route permits against the vehicles, which according to the petitioner, carried the raw materials from the railway end to their factory go-down at Gandhigram, Agartala. The respondents No. 2 and 3 have categorically stated in their affidavit as follows :

> **"As per the check list of the documents for CTS (Central Transport Subsidy) prescribed by the Department of Industrial Policy and Promotion (hereinafter called as DIPP), Ministry of Industry, Government of India, an unit, claiming CTS shall require to submit, route permits issued by the Transport department incorporating truck numbers, amongst other documents relating to the transport of goods. But herein the petitioner failed to submit the route permits of trucks engaged for transporting goods or authentic government documents incorporating the truck numbers with the claim submitted before the District Industries Centre (DIC), West Tripura. The DIC, West Tripura on 11.04.2011 asked the petitioner to furnish the route permits of trucks or authentic Government documents incorporating truck numbers along with some other documents allowing the petitioner fourteen days time, but the petitioner did not submit the same as such again reminder was given to the petitioner on 11.05.2011 allowing further 10(ten) days time to submit the same but the petitioner failed to submit any such documents. On 16.05.2011 the petitioner sought for further time of one month to submit the route permits which was allowed but the petitioner could not submit the documents. However, the petitioner was given final opportunity on 14.02.2011 allowing more ten days time to submit the required documents but the petitioner could not submit the documents, as such the District Industries Centre had no option but to close the Central Transport Subsidy claim proposal of the petitioner for the quarter ended 30.06.2010 and 30.09.2010 by letter dated 23.12.2011. Hence the instant writ petition is misconceived at law and facts and thus liable to be dismissed."**

11. As the petitioner has averred in the writ petition that the registration certificates itself is a document that the truck vehicles have permission to ply on the road within the State of Tripura, the respondents No. 2 and 3, have stated in para 13 of their counter-affidavit that –

> **"as per requirement of the check list of documents, the route permits of the trucks cannot be substitute by the registration certificate of the Truck. The registration certificate is the proof of the registration of the said vehicle with the authority but the route permit is the authority to ply the vehicle in a particular route, which**

is mandatory for a commercial truck. Hence route permit incorporating of the registration number of particular truck is the mandatory requirement for plying the commercial vehicle in the particular route for commercial purpose. Hence registration certificate cannot be considered without route permit for the particular route for claiming the proposal for Central Transport subsidy to be accepted."

12. The respondents have further submitted that the affidavits sworn by the General Secretary of the Tripura Truck Owners Syndicate giving the particulars of the trucks utilised for transportation of the raw materials from Dharmanagar to Gandhigram, cannot be treated as a valid Government document. It was a mere declaration by a private person and thus it cannot be treated as the equivalent document in place of route permit for trucks as required by the check-list as referred.

13. Mr. A.L. Saha, learned counsel appearing for the petitioner has submitted that the stand taken by the respondents is unreasonable inasmuch as what has been provided in the check-list issued by the Ministry of Commerce & Industry, fundamentally provides for the registration certificate. Particularly in entry Nos. 24 and 25, the word 'or' appearing before the words "Authentic Government documents incorporating the Truck No." cannot be read as conjunctive, rather it is disjunctive in nature. Mr. Saha, learned counsel has referred for this purpose, Mitra's Legal & Commercial Dictionary, to contend that in ordinary use, 'and' is conjunctive and 'or' is disjunctive. But to understand the intention of legislature, it may be necessary to read 'and', in place of the conjunction 'or' and

vice versa. [Maxwell on Interpretation of Statutes, 12^{th} Ed., pp. 232-233]. He has further submitted that the word 'or' should not be read as 'and' unless obligated by the said entry. This contention as projected by Mr. Saha, learned counsel is entirely out of context as for closing the claim of the petitioner, the respondents No. 2 and 3 have assigned the reason that the petitioner has not submitted the road permit.

14. If Mr. A.L. Saha, learned counsel has endeavoured to make out that the word 'and' appearing before the 'Road permit' should be read as "or", this court is not inclined to accept such contention. However, the petitioner was asked by this court, by the order dated 28.02.2015 to submit the authenticated registration certificate of the vehicles used for transportation of salt from the railway yard to the factory unit by way of additional affidavit. In terms of the said order, the petitioner has filed an additional affidavit, producing the registration certificates of 81 vehicles, Annexure-P/12 collectively.

15. On appreciating the submission made by the learned counsel appearing for the parties as well as on scrutiny of the records furnished with the writ petition, this court is of the considered opinion that compliance of entries No. 24 and 25 appearing in check-list 'B' of the Transport Subsidy Claim in terms of para 3 of the notification dated 20.11.2009, Annexure-R/1 to the counter affidavit filed by the respondent No.1 is mandatory

requirement for release of the subsidy claim in terms of the Central Transport Subsidy Scheme, 1971. Thus, the claimant is under obligation to furnish the attested copies of the registration certificates of the vehicles transporting raw materials and finished goods to and from the factory alongwith road permit issued by the Transport Department or authentic Government documents incorporating the truck numbers.

16. It clearly appears that for any reason if the road permit issued by the Transport Department cannot be furnished, the authenticated Government documents indicating the truck number may be filed for purpose of claiming the Central Transport Subsidy. It is admitted by the petitioner that on several occasions the respondent No.3 asked him to submit the road permits issued by the Transport Department or the authenticated Government documents indicating the truck numbers. The petitioner has also admitted that he did not file such road permit or authenticated Government documents indicating the truck numbers, rather he filed an affidavit furnished by the owners of the vehicles and by the General Secretary of the Tripura Truck Owners Syndicate. In the said affidavit filed by the General Secretary, Tripura Truck Owners Syndicate sworn on 24.02.2011, a list of 79 vehicles has been provided, whereas in the affidavit sworn by Sri Sanwarmal Bajaj on 24.02.2011, a list of 14 vehicles owned by M/s Savitri Salt Suppliers has been provided (Annexure-A series to the said affidavit) and by a separate affidavit, another owner, namely Manoj Kumar Jain has

furnished the similar affidavit for his vehicle bearing registration No.AS-01BC-1332. Thus, the total number of vehicles used in the purported transportation of the raw materials comes to 94, whereas by filing the additional affidavit, the petitioner has filed the registration certificates of only 81 numbers of vehicles as Annexure-P/12 collectively. The said position has been admitted by the petitioner. In para 4 of the said additional affidavit filed on 15.09.2015, the petitioner has stated that –

> **"I am producing herewith copies of registration certificates of all the trucks which were deployed to transport 79 + 14 truckloads of salt. The registration numbers of the trucks are : 1. TRO1B-1511, 2. TRO1A-1818, 3. AS01-BC-3919, 4. AS01-CC-1764, 5.TRO1A-1599, 6.TRO2B-1531, 7.TRO1E-1653, 8.TRO1A-1839, 9.TRO1M-1538, 10.TRO1B-1648, 11.TRO2-1868, 12.TRO1B-1859, 13.TRO1A-1834, 14.TRO1B-1823, 15.TRO1B-1609, 16.TRO1M-1536, 17.TRO1M-1537, 18.TRO1-1903, 19.AS01C-7371, 20.TRO1C-1706, 21.TRO1A-1591, 22.AS01S-2579, 23.TRO2B-1642, 24.TRO2B-1761, 25.AS25C-9262, 26.AS01E-6789, 27.TRO2B-1546, 28.TRO1C-1715, 29.AS01R-9954, 30.TRO1A-1617, 31.TRO1C-1538, 32.TRO2-1791, 33.TRO2B-1538, 34.AS25C-2499, 35.TRO1M-1563, 36.TRO1A-1592, 37.TRO1A-1616, 38.AS25C-6279, 39.TRO1C-564, 40.TRO1B-1605, 41.TRO1-1875, 42.TRO2B-1619, 43.TRO1M-1540, 44.AS01AC-3259, 45.TRO1J-1813, 46.TRO2C-1573, 47.TRO1D-1539, 48.TRO1A-1599, 49.TRO2B-1597, 50.TRO1D-1639, 51.TRO1B-1589, 52.AS01BC-3567, 53.TRO1E-1653, 54.AS01T-5327, 55.TRO2B-1530, 56.TRO2B-1531, 57.TRO1-1756, 58.TRO1A-1834, 59.TRO1-1883, 60.AS01BC-3919, 61.AS01U-501, 62.TRO2B-1614, 63.AS11B-3412, 64.TRO2B-1642, 65.AS01T-4855, 66.AS01T-8921, 67.TRO2B-1761, 68.TRO1A-1826, 69.TRO1A-1592, 70.AS01CC-1764, 71.TRO1C-1538, 72.TRO1M-1563, 73.TRO1B-1676, 74.TRO1H-1557, 75.TRO1A-1818, 76.TRO1B-1606, 77.TRO1A-1591, 78.TRO1M-1538, 79.TRO1B-1859, 80.TRO1B-1881, 81.TRO1C-1517"**

17. But, no explanation regarding the discrepancy has been provided in the said affidavit. This aspect of the matter, even though stokes doubt would not be utilised by this court substantively to weigh the merit of the claim. It is apparent from the records that the petitioner has failed to produce the road permit as required by the entry Nos. 24 and 25 of the check-list 'B' as stated, despite several opportunities afforded to him, and as such the action taken by the respondents No. 2 and 3 by the communication dated 23.12.2011, Annexure-P/11 to the writ petition, cannot be stated to be unreasonable. It was known to the petitioner that for raising such claim for Central Transport Subsidy for the period 30.06.2010 to 30.09.2010, he had to comply the check-list 'B' and without compliance thereof he would not be allowed the Central Transport Subsidy. What has surprised this court is that, why the petitioner did not approach the Transport Department to ascertain whether those vehicles as claimed to have been utilised for the purported transportation, had the road permits or not. Even he did not utilise the mechanism for disclosure as provided under Section 6 of the Right to Information Act, 2005. On the contrary, he has stated in the writ petition that the registration certificates themselves are adequate to prove that those vehicles had permits to operate within the State of Tripura. Thus, the petitioner has conjured up his understanding of requirement for Central Transport Subsidy. As he filed the incomplete claims, those were finally discarded by the respondents No. 2 and 3. Even the respondent No.1 represented by

Mr. A. Roy Barman, learned Central Govt. Counsel has concurred with the decision communicated by the impugned communication dated 23.12.2011. This court cannot embark to relax any provision or a process to check the fictitious and fraudulent claims. To prevent the corrupt practices, every entry of the check-list are required to be scrupulously followed and complied with. Hence the contention of the petitioner for having the Central Transport Subsidy must fail.

18. Having held so, this court does not find any merit in this writ petition and accordingly, the same is dismissed. There shall be no order as to costs.

JUDGE

ROY