HON'BLE SRI JUSTICE R. SUBHASH REDDY

AND

HON'BLE DR. JUSTICE B. SIVA SANKARA RAO

WRIT PETITION No.428 of 2005

ORDER : (Per Justice R. Subhash Reddy)

This writ petition is filed with the prayer, which reads as under :

> "to issue a writ, order or direction more particularly one in the nature of writ of Mandamus declaring
>
> 1. That the action of the respondents herein in not implementing the G.O.Ms.No.108 Industries and Commerce (IP) Dept. dt.20.5.1996 in the petitioner's case also as illegal, arbitrary and discriminatory.
>
> 2. As not in accordance with the order passed in W.P.No.8970/2003 and batch dated 22.10.2003.
>
> 3. And further declaring that the petitioner industry as eligible for sales tax exemption as per G.O.Ms.No.108 Industries and Commerce (IP) Dept. dt.20.5.1996 for packaged drinking water also.
>
> 4. Consequently directing the respondents to grant petitioner industry final eligibility certificate fixing of eligibility of sales tax exemption.
>
> 5. And set aside the proceedings G.I.No.2019/03-04, dt.30.09.2004 on the file of the 3rd respondent as illegal".

2. Petitioner is a small-scale industry, which is involved in the activity of packaged drinking water. In the affidavit, it is stated that the said Unit is set up in view of the several incentives notified by the

Government, including the incentives of sales tax holiday and deferment. When the respondents were not issuing eligibility certificate on the ground that the petitioner-Unit cannot be construed as a manufacturing Unit within the meaning of G.O.Ms.No.108, dated 20.05.1996, this writ petition is filed with the prayer as referred above.

3. In a batch of cases in W.P.No.8970 of 2003 and batch, this Court has held that the Units involved in the activity of packaged drinking water are eligible for incentives as per G.O.Ms.No.108, dated 20.05.1996 and their activity also falls within the scope of manufacturing process. Aggrieved by the same, matters were carried to the Supreme Court in Civil Appeal No.4125 of 2004 and batch, and the Hon'ble Supreme Court, while setting aside the order passed by this Court, remanded the matters to the State Level Committee to consider them afresh.

4. When the matter is called for hearing, it is submitted by the learned Standing Counsel appearing for respondents that subsequent to disposal of SLPs by the Hon'ble Supreme Court and in view of the directions issued therein, the matter was considered by the State Level Committee and they have taken decision to extend the benefits by treating the similar Units as manufacturing Units.

5. In that view of the matter, this writ petition is disposed of directing the respondents to consider the matter afresh in the light of the earlier decision taken by the State Level Committee and issue necessary orders extending the incentives to the petitioner as per the policy in force at that point of time. No order as to costs.

Pending miscellaneous applications, if any, shall stand closed.

R. SUBHASH REDDY, J

DR. B. SIVA SANKARA RAO, J

30th March 2015

ajr