

09-09-2021
ct no. 13
Sl.103
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WPA 12750 of 2021

M/s. Nu Vista Limited (Formerly Emami Cement Limited)
-Versus-

The State of West Bengal & Ors.
(Via Video Conference)

Mr. Abhijit Chatterjee, Sr. Adv.,
Mr. Soumabho Ghose,
Mr. Rahul Dhanuka,
Mr. H. Choudhury

...for the petitioner

Mr. A. Ray, ld. G.P.,
Mr. D. Ghosh

....for the State

Md. T.M. Siddiqui

.....for the respondent no.3

Affidavit of service filed in Court today is
taken on record.

Leave is granted to the writ petitioner to use
supplementary affidavit.

The writ petitioner is aggrieved by non-
consideration of representations made on
December 12, 2018 and February 12, 2019.

The circumstances under which
representations came to be made is, a benefit
under a notification dated October 1, 2013 by
which a scheme called '*West Bengal State Support
Industries Scheme, 2013*' was formulated and
passed by the State. The principal object and
purpose of the Scheme was to promote industry
and encourage investment in the State of West
Bengal.

The said Scheme came to be amended and/or clarified by a further notification dated September 12, 2014.

The writ petitioner would submit that he was entitled to at least three benefits under the aforesaid Scheme being a refund of a percentage of tax paid in the previous year. The waiver of a Value Added Tax (VAT) and refund of Central Sales Tax (CST) for the period of three years from commencement of commercial production. The said CST and VAT have since been replaced by the Goods and Services Tax under which he could claim.

The writ petitioner set up a cement plant at Panagarh Industrial Park, District – Burdwan in West Bengal and despite repeated representations has not been allowed any of the benefits/incentives under the aforesaid Scheme.

It is therefore ordered that the respondent no.2 shall consider and dispose of the writ petitioner's representation positively and mandatorily within a period of two months from the date of communication of a copy of this order.

The respondent no.2 shall, inter alia, take into consideration paragraph 5.3 of the notification dated September 12, 2014 in course of the aforesaid exercise.

The writ petitioner and/or his legal representative shall be heard in person.

The writ petitioner shall be entitled to rely upon any decision and/or provisions of law or rule or any other document in support of the claims.

A reasoned order may be passed by the respondent no.2 and the same may be communicated to the writ petitioner within a week thereof. If any benefit is allowed under the Scheme aforesaid, such benefit shall be made available to the writ petitioner within a reasonable time after passing of the order.

It is made clear that this Court has not entered into the merits of the claims of the writ petitioner and the respondent no.2 shall independently take a decision in the matter.

Since no affidavit has been used by the respondents, the allegations made in the writ application shall not be deemed to have been admitted by them.

With the aforesaid directions, the writ petition is disposed of.

There shall be no order as to costs.

All parties shall act on the server copy of this order duly downloaded from the official website of this Court.

(Rajasekhar Mantha, J.)