

HIGH COURT OF CHHATTISGARH, BILASPUR**WPC No. 3143 of 2021**

Nav Durga Fuels Pvt. Ltd. Through Its Manager, Rakesh Pandey,
S/o. Gajanand Pandey, Aged About 56 Years, R/o Village Saraipali,
Gharghoda Road, Raigarh, Tahsil And District Raigarh, Having
Registered Office At 266, Rabindra Sarani, 2nd Floor, Room No. 1,
Kolkata (West Bengal)

---- Petitioner**Versus**

1. State Of Chhattisgarh Through Its Secretary, Department Of Energy, Naya Mantralaya, Mahanadi Bhawan, Naya Raipur, Raipur, Chhattisgarh.
2. Department Of Industries Through Its Secretary, Naya Mantralaya, Mahanadi Bhawan, Naya Raipur, Raipur, Chhattisgarh.
3. The Chief Electrical Inspector State Of Chhattisgarh, Indrawati Bhawan, Naya Raipur, Raipur, Chhattisgarh.
4. Chhattisgarh State Power Distribution Company Limited Through Its Executive Director (Commercial), 4th Floor, Vidyut Bhawan, Daganiya, Raipur, District Raipur, Chhattisgarh.
5. The Chief Electrical Inspector B-Block, Second Floor, Indravati Bhawan, Atal Nagar Naya Raipur, District Raipur, Chhattisgarh.

---- Respondents

For petitioner- Shri Sourabh Sharma, Advocate.
For Respondent/State – Shri Aditya Bharadwaj, PL.

Hon'ble Shri Justice Goutam Bhaduri**Order****04/08/2021**

Heard.

1. Learned counsel for the petitioner would submit that pursuant to an Industrial Policy of 31/12/2001 (Annexure P-2) an industry was set up by the petitioner at Chhattisgarh and as per the Industrial Policy there was an exemption of 10 years for payment of electricity duty was promised. Consequent thereto the petitioner set up an industry and as per the policy an exemption from payment of electricity duty was granted to the petitioner on 11/09/2014 whereby the exemption and certificate to this effect was issued whereby the exemption to pay electricity duty from 13/07/2006 to 2/03/2015 was granted. It is contended that thereafter on a

certain audit objection a letter was issued to the petitioner on 10/08/2017 that the exemption so granted is not correct and eventually a notice dated 23/06/2021 has been issued by respondent No.3 the Chief Electrical Inspector to pay electricity duty or otherwise electricity would be disconnected. Learned counsel submits that under the policy of the State the industry was set up and therefore the State would be restrained to recovery the exemption granted to the petitioner under the doctrine of promissory estoppel. He would submit that the petitioner may be given liberty to file a reply to the notice Annexure P-1 dated 23/06/2021 with all the relevant documents and till such issue is decided by the respondent, they may be restrained to disconnect the electricity as it would result into closure of the entire unit.

2. Perusal of the documents would show that the petitioner was granted exemption from payment of electricity duty from 13/07/2006 to 2/03/2015 by certificate dated 11/09/2014 and the industry claims to be set up as per the Industrial Policy of 31/12/2001. Subsequently, it appears that letters were issued to the petitioner that the exemption so granted were not correct as audit objection was raised. Eventually notice Annexure P-1 on 23/06/2021 has been issued. The prayer of the petitioner appears to be reasonable to the extent that he may be allowed to file reply alongwith the documents to the respondent No.3 which may be decided in accordance with the policy of the State. Therefore, under the circumstances, it is directed since the petitioner has been served with a notice dated 23/06/2021 by canceling the exemption of electricity duty which was earlier availed, the petitioner shall be at liberty to file detail reply alongwith relevant documents within a period of three weeks and in such case, if such reply is filed, the respondent No.3 shall decide the cause of the petitioner within a reasonable time. Till such adjudication

pursuant to the notice is made by the respondent No.3, it is directed that no coercive steps to recover the electricity dues or disconnection of the electricity shall be made with respect to the petitioner/company.

3. With such observation, the petition stands disposed of.

Sd/-

(Goutam Bhaduri)

JUDGE