IN THE HIGH COURT AT CALCUTTA
CIVIL APPELLATE JURISDICTION
(Original Side)

Reserved on: 04.11.2022
Pronounced on: 22.12.2022

APO 68 of 2021
With
WPO 437 of 2019

Sova Solar Limited & Anr.

...Appellants

-Vs-

The State of West Bengal & Ors.

...Respondents

AND

APOT 59 of 2021
IA NO: GA 1 of 2021

West Bengal Industrial Development Corporation & Anr.

-Vs-

Sova Solar Limited & Anr.

Present:-

Mr. Reetobroto Mitra,
Mr. Arindam Guha,
Mr. Jayanta Sengupta, Advocates
… for Sova Solar Ltd.

Mr. S.N. Mookherjee, ld. AG,
Md. T.M. Siddiqui, Advocates
… for the WBIDC.

Mr. Soumitra Mukherjee,
Mr. Debasish Ghosh, Advocates
... for State of WB.

Coram: THE HON'BLE JUSTICE PRAKASH SHRIVASTAVA, CHIEF JUSTICE

THE HON'BLE JUSTICE RAJARSHI BHARADWAJ, JUDGE

<u>Prakash Shrivastava, CJ:</u>

1. These appeals are directed against the order of the learned Single Judge dated 23rd of February, 2021 whereby WPO 437 of 2019 filed by the writ petitioners, Sova Solar Limited and another has been disposed of holding the writ petitioner entitled to interest subsidy under West Bengal State Support for Industry Scheme, 2008 (for short, 'WBSSIS – 2008') up to August 31, 2011, to Fix Capital Investment Subsidy (FCIS) in full as claimed by the petitioner and total waiver of electricity subsidy in terms of the Scheme.

2. APOT 59 of 2021 is at the instance of West Bengal Industrial Development Corporation (respondent in the writ petition) and APO 68 of 2021 is at the instance of the writ petitioner, Sova Solar Limited.

3. The writ petitioner had filed the petition with the plea that it was engaged in manufacturing of 'Solar Photovoltaic Crystalline module' having unit at district Burdwan with the fixed capital investment of Rs. 1038.37 lakhs. The writ petitioner claimed that its unit falls under 'Scale 1' and 'Area B' of the West Bengal State Support for Industry Scheme – 2008. The writ petitioner had claimed that Fix Capital Investment Subsidy to the tune of 12 % on units fixed capital investment in terms of clause 9.1 of the Scheme. It also claimed interest subsidy to the extent of 25 % of annual interest liability on the term loan borrowed for implementation of project for a period of 5 years under clause 9.2 of the Scheme. The petitioner further claimed waiver electricity duty for a period of 5 years from the date of commencement of commercial production under clause 9.3 of the Scheme. According to the petitioner, concerned authorities had granted approval to set up a unit on 5th of January, 2010 and commercial production in the unit had

commenced on 1st of January, 2011. The writ petitioner was granted registration certificate in part II under the Scheme showing amount of fixed capital investment as assessed by West Bengal Industrial Development Corporation (WBIDC) at Rs. 869.42 lakhs on 22nd of May, 2012. The registration certificate was amended on 13th of June, 2012 by increasing the fixed capital investment as assessed by WBIDC from Rs. 869.42 lakhs to Rs. 1038.37 lakhs. The concerned authorities on 19th of September, 2012 had issued a memo to the writ petitioner certifying 1st of January, 2011 as the date of commencement of commercial production. On 31st of July, 2014, WBIDC had issued memo admitting Rs. 102.37 lakhs towards fixed capital investment subsidy and fixing the maximum limit of all the subsidies of the writ petitioner at Rs. 853.11 lakhs. The petitioner took the stand that in respect of the product in question, the writ petitioner had duly paid VAT and CST from 2010 to 2016. Thereafter, by notification dated 7th of January, 2016, issued by the State, Solar Photovoltaic Crystalline module became exempted from levy of VAT. In the aforesaid background, petitioner was claiming benefit of fixed capital investment subsidy on the fixed capital investment of Rs. 1038.37 lakhs. According to the petitioner, the respondent authorities vide letter dated 31st of July, 2014 had admitted the petitioner's entitlement to FCIS to the extent of Rs. 102.37 lakhs. The petitioner further demanded interest subsidy claiming that a sum of Rs. 2,34,68,188/- was paid as interest to WBIDC as against the long term loan facility obtained by the petitioner from WBIDC. The long term facility was settled as One Time Settlement on 7th of April, 2017 for a sum of Rs. 10,98,72,913.25/-, out of which, according to the petitioner, a sum of Rs. 8.48 crores was towards principal amount and Rs. 2.5 crores was towards interest, hence, the term loan was fully repaid by the writ petitioner to the WBIDC on 5th of May, 2017 and no due certificate was issued by WBIDC on 1st of December, 2017. Thus, the petitioner claimed interest subsidy of Rs. 83.78 lakhs (being 25 % of Rs. 334.68 lakhs) and Rs. 98. 68 lakhs (being 25 % of Rs. 394.73 lakhs), thereby, aggregating to Rs. 182.35 lakhs. The petitioner also claimed disposal of incentive of waiver of electricity duty.

4. Since the claim of the petitioner was not decided, therefore, the petitioner had earlier filed W.P. No. 460 of 2018 which was disposed of by order dated 18th of February, 2019 directing the concerned respondent to decide the issue of entitlement of petitioner under the WBSSIS - 2008. Thereafter, by the order dated 26th of March, 2019, the claim of the petitioner was rejected. Hence, the petitioners had filed WPO No. 437 of 2019 which has been disposed of by the learned Single Judge by the order under appeal.

5. Submission of learned Advocate General appearing for the State is that the writ petitioner is not entitled to interest subsidy as he does not fulfill the conditions prescribed in clause 9.2 in as much as the interest was not paid in full and on due dates. He has further submitted that there is no certificate by WBIDC certifying that interest was paid in full and on due date. On the contrary, the document on record indicates that there was default in payment of interest on due date. He has further submitted that the conditions of Scheme are required to be strictly construed and in support of his submission he has relied upon the judgment in the matter of **Inder Sain Bedi (dead) by lrs. Vs. Chopra Electrals** reported in **(2004) 7 SCC 277** and in the matter of **Director**

General of Foreign Trade and Another vs. Kanak Exports and Another reported in **(2016) 2 SCC 226**. In respect of fixed capital investment, he has submitted that in terms of the communication dated 31st of July, 2014, any overdue amount to WBIDC was to be adjusted at the time of disbursement of FCIS. He submits that the writ petitioner had opted to enter into OTS with WBIDC and the value of adjustment made is far greater than the amount due to the writ petitioner on account of FCIS. Hence, WBIDC was entitled to adjust the amount against the FCIS due under the Scheme.

6. Learned counsel appearing for the writ petitioner has supported the impugned order in respect of the petitioner's entitlement for the interest subsidy and FCIS. His further submission is that the reasoning given by the learned Single Judge in this regard is correct. He submits that the interest was paid under the OTS and no due certificate was issued to the petitioner certifying the payment of interest, therefore, the writ petitioner had rightly been held entitled for interest subsidy. He further submits that the writ petitioner also satisfies the conditions for grant of FCIS. He has also raised the plea of promissory estoppels and has placed reliance upon judgment of the Hon'ble Supreme Court in the matter of **Manuelsons Hotels Private Limited vs. State of Kerala and Others** reported in **(2016) 6 SCC 766** and in the matter of **Motilal Padampat Sugar Mills Co. Ltd. vs. State of Uttar Pradesh and Others** reported in **(1979) 2 SCC 409**. Pressing WPO 68 of 2021, learned counsel for the writ petitioner has submitted that the petitioner is entitled to full interest subsidy, therefore, the interest subsidy subsequent to 31st of August, 2011 should also be allowed to the writ petitioners.

7. We have heard the learned counsel for the parties and perused the record.

8. The State Government had notified the West Bengal State Support for Industries Scheme, 2008 (for short, 'the Scheme') on 22nd of February, 2011. The Scheme was issued with the object to promote for promotion of industries in the State. The Scheme came into effect on and from 1st of April, 2008 and was followed for a period ending on 31st of March, 2013. Clause 3.4 of the Scheme defines authorized agent as under:

> "“Authorized Agent” means the WBIDC, an agent specially authorized by the State Government, for operation of the WBSSIS-2008 (as amended upto 31.12.2010) in respect of large and medium scale industries”

9. Clause 3.5 of the Scheme defines Category of Industries in Scale 1 as under:

> “Scale-1: Fixed Capital Investment of Rs. 5 Cr and up to Rs. 50 Cr.”

10. Clause 3.11 of the Scheme defines Financial Institution as under:

> "“Financial Institution” hereinafter referred to as FI shall mean the “State Financial Institutions” and include Commercial Banks, Nationalized Banks and Financial Institutions constituted under the Acts of Parliament”

11. Clause 4 of the Scheme relates to applicability of the Scheme. Clause 8 relates to classification of area and district Burdwan falls under Group B.

12. Clause 9 relating to eligible incentives for Investment Scheme under Scale-1, relevant for the present controversy, provides as under:

> “9. Eligible Incentives for Investment Under Scale-1:

9.1. Fixed Capital Investment Subsidy (FCIS): An eligible unit with investment under scale 1 will be entitled to the FCIS as per the standard set below,

Incentive	Area/Group	Percentage of subsidy
Incentive as percentage of FCI	B	12
	C	15
	D	15
Financial Cap in Rs. Lakh	B	350
	C	450
	D	750

9.1.1. Units with investment under any other scale shall not be entitled to this FCIS.

9.1.2 No change in the 'Fixed Capital Investment' for any unit registered under any of the previous incentive schemes or WBSSIS-2008, (as amended upto 31.12.2010) shall be allowed without the concurrence of the State Government.

9.2. **Interest Subsidy:**

9.2.1. Subject to the provisions of WBSSIS-2008 (as amended up to 31.12.2010) an eligible unit with investment under scale-1, for its approved project will be entitled to Interest Subsidy to the extent of 25% of the annual interest liability on the term loan borrowed from an FI for implementation of the approved project, subject to a limit of Rs. 150.00 lakh per year depending on the location of the unit as follows:

Group 'B' area	:	5 years
Group 'C' & 'D' areas	:	7 years

9.2.2. The Interest subsidy will be payable annually subject to submission of a statement/certificate by the FI to prove that the unit paid the interest in full to the FI within the due dates; and the interest paid only on the term loan for investment on plant and machinery shall be qualified for this purpose and that for purchasing any second hand plant and machinery and equipment for pollution control measures installed under the hire purchase agreement shall not qualify for being considered under the amount of interest subsidy.

9.2.3. Units with investment under any other scale shall not be entitled to this Interest subsidy.

9.2.4. Any additional interest on delayed payment of the principal amount shall not come under the purview of interest subsidy."

13. Clause 16 relates to mode of payment and provides that no claim will be entitled if it is found that the concerned unit defaulted in

the matter of payment of VAT dues under the West Bengal Value Added Tax Act, 2003 and the Central Sales Tax Act, 1956. Clause 16 provides as under:

> "16. **Mode of Payment:**
> No claim shall be entitled if it is found that the concerned unit defaulted in the matter of payment of VAT dues under the West Bengal Value Added Tax Act, 2003 and the Central Sales Tax Act, 1956. Payment of such incentives shall be governed by the procedure laid down below.
> 16.1. All the entitlements under the head Fixed Capital Investment Subsidy due for the respective year, Interest Subsidy, Employment Generation Subsidy, EIPA and CIPA will be credited to the account of the eligible unit towards advance payment of Vat as and when such claims are preferred and admitted.
> 16.2. An eligible unit, however, will not be entitled to any of the aforesaid benefits in respect of goods sold by it which was not manufactured in the said unit.
> 16.3. Such payments would be continued for the period outlined in this scheme or till the financial cap is reached, whichever ends earlier, and the period shall not be extended further even if any balance entitlement remains at the credit of the unit at the time of expiry of the period as above.
> 16.4. On commencement of commercial production the unit will have to submit application to the Managing Director, WBIDC in the prescribed form praying for release of incentives.
> 16.5. The unit will also have to apply to the Commissioner, Commercial Taxed, West Bengal in the form shown at Annexure – V requesting him to certify the total amount of VAT paid during the year in respect of which the application has been made. Such application should be filed at the close each year.
> 16.6. Upon receipt of the application, the Commissioner, Commercial Taxes, West Bengal would verify the payments and other particulars as contained in the application and issue a certificate to the Managing Director, WBIDC certifying the VAT paid by the unit during the year under consideration.
> 16.7. The Managing Director, WBIDC, on receipt of the certificate from the Commissioner of Commercial Taxes will ascertain the entilement of the unit after adjusting the

other benefits enjoyed by the unit against the same investment, if any and will issue cheque twice in a year in respect of the said unit, in favour of the Commissioner, Commercial Taxes, West Bengal to be deposited by him into the reserve Bank of India, Kolkata or government Treasury through appropriate VAT Challan as advance payment of VAT for the year following that for which the certificate has been issued by the Commissioner of Commercial Taxes, West Bengal.

16.8. In terms of the provisions of WBSSIS-2008 (as amended up to 31.12.2010) the value of total incentives towards FCIS, Interest Subsidy, employment Generation Subsidy and Waiver of Electricity Duty taken together shall not exceed 100% of FCI in any case in respect of Scale-I industries. Regarding scale 2,3&4 industries and units with investment shown at Para-14 above, total IPA shall not exceed 100% of FCI.

16.9. 100% Export-oriented units and the units exempted from paying VAT/CST will be entitled to FCIS only as are admissible under the WBSSIS-2008 as amended up to 31.12.2010). Payment towards this subsidy will be made by the WBIDC directly to the unit through A/C payee cheque in ten equal annual installments for such amount which would otherwise have been adjusted against payment of VAT.

16.10. Subsidy on Fixed Capital Investment for units other than that mentioned at para 16.9 shall be paid in ten equal annual installments by way of adjustment against VAT paid by the unit in the previous year. In case, it is not possible to fully adjust the same against VAT paid by the unit on the year basis, balance entitlement at the close of the 9th year shall be paid to the unit through A/C payee cheque at the 10th year.

16.11. Interest Subsidy on loans taken from the FIS shall also be paid annually by way of adjustment against VAT paid in the previous year.

16.12. The accounts shall have to be maintained by the unit in such a manner that it can show clearly the amount of VAT paid in respect of sales made by the unit to which it is entitled to enjoy refund under the WBSSIS-2008 (as amended up to 31.12.2010). If possible, the unit shall maintain separate accounts for which IPA and other incentives would be claimed.

16.13. For the purpose of receiving application from and issuing certificate to the industrial units as to the vat paid by them, the 'Commissioner of Commercial Taxes, West

> Bengal' shall also include the heads of the regional offices located in different parts of the state outside Kolkata as are duly and specifically authorized by the Commissioner and Commercial taxes, West Bengal for this purpose."

14. Since the matter relates to the entitlement of the writ petitioner to claim the subsidies under the Scheme, therefore, before examining various eligibility conditions, it would be more appropriate to take into account the legal position in respect of construction of such eligibility conditions in an incentive scheme. Hon'ble Supreme Court in the matter of **Commissioner of Customs (Imports), Mumbai vs. Tullow India Operations Ltd.** reported in **(2005) 13 SCC 789**, while considering the issue of construction of exemption notification issued under the Customs Act, 1962 has held that the eligibility clause in relation to an exemption notification is to be construed strictly and once the assessee satisfies the eligibility clause, the exemption clause may be construed liberally by holding that:

> "**34.** The principles as regards construction of an exemption notification are no longer res integra; whereas the eligibility clause in relation to an exemption notification is given strict meaning wherefor the notification has to be interpreted in terms of its language, once an assessee satisfies the eligibility clause, the exemption clause therein may be construed liberally. An eligibility criteria, therefore, deserves a strict construction, although construction of a condition thereof may be given a liberal meaning."

15. In the matter of **Bhai Jaspal Singh and Another vs. Assistant Commissioner of Commercial Taxes and Others** reported in **(2011) 1 SCC 39**, considering the exemption notification for sales tax and VAT under the West Bengal Sales Tax Act, 1954, Hon'ble Supreme Court has held that the exemption provision should be construed strictly against the person claiming exemption and that before an exemption can

be recognized, a person or property claiming exemption must come clearly within language apparently granting the exemption. In this regard, Hon’ble Supreme Court has held that:

> “**26.** The conditions for availing exemptions are generally laid down in the notifications granting exemptions. Sometimes, exemptions are grafted in the Rules framed in this behalf. In Crawford's Statutory Construction, it is stated that “provisions” providing for an exemption may be properly construed strictly against the person who makes the claim of an exemption. In other words, before an exemption can be recognised, the person or property claimed to be exempted must come clearly within the language apparently granting the exemption. In our opinion, the principle to be kept in view while interpreting exemption notification is that the meaning of the words given in the exemption notification is to be gathered from the language employed in the notification. The notification by which exemption or other benefits are provided by the Government in exercise of its statutory powers normally have some purpose. Such purpose is not to be defeated nor those who may be entitled for it are to be deprived by interpreting the notification which may give it some meaning other than what is clearly and plainly flowing from it.
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> **31.** The preamble to the notification in this case states that “whereas the Governor is of opinion that industrial unit is manufacturing certain goods in West Bengal which are in need of financial assistance and accordingly it is necessary to formulate a scheme of industrial promotion to assist such unit for the purposes mentioned hereinabove”. Clearly, the purpose of this notification is to promote industrial activity and development in the State of West Bengal. However, as is clear from the discussed cases, it is a necessary precondition that first the assessee should fall within the clear wording of the notification. The assessee in this matter falls outside the parameters of this notification, since his investment is over Rs. 5 lakhs, therefore, there is no question of the notification applying to him. Thus, there is no requirement of liberal construction as the notification does not apply to the assessee in the first place.”

16. In the matter of **State of Jharkhand and Others vs. La Opala R.G. Limited** reported in **(2014) 15 SCC 136**, considering the similar issue relating to Sales Tax and VAT exemption, Hon’ble Supreme Court

has held that strict and liberal construction can be invoked at different stages of interpretation, by observing that:

> "**15.** We do not concur with the proposition put forth by Shri S.D. Sanjay, learned Senior Counsel that a notification which grants tax incentives should to be liberally construed in support of his submission. It is settled rule of construction of a notification that at the outset a strict approach ought to be adopted in administering whether a dealer/manufacturer is covered by it at all and if the dealer/manufacturer falls within the notification, then the provisions of the notification be liberally construed.
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> **16.** Literally speaking, an exemption is freedom from any liability, payment of tax or duty. It may assume different applications in a growing economy such as provisioning for tax holiday to new units, concessional rate of tax to goods or persons for a limited period under specific conditions and therefore, in Union of India v. Wood Papers Ltd., this Court has observed that construction of an exemption notification or an exemption clause in contrast with the charging provision has to be tested on different touchstone and held that the eligibility clause in relation to an exemption notification is given strict meaning and the notification has to be interpreted in terms of its language, however, once an assessee satisfies the eligibility clause, the exemption clause therein may be construed literally. This Court has explained the rationale of adopting the said approach as under: (SCC p. 260, para 4)
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>> "4. … In fact an exemption provision is like an exception and on normal principle of construction or interpretation of statutes it is construed strictly either because of legislative intention or on economic justification of inequitable burden or progressive approach of fiscal provisions intended to augment State revenue. But once exception or exemption becomes applicable no rule or principle requires it to be construed strictly. Truly speaking liberal and strict construction of an exemption provision are to be invoked at different stages of interpreting it. When the question is whether a subject falls in the notification or in the exemption clause then it being in nature of exception is to be construed strictly and against the subject but once ambiguity or doubt about applicability is lifted and the subject falls in the notification then full play should be given to it and it calls for a wider and liberal construction.""

17. In this regard, learned Advocate General has also relied upon the judgment of the Hon'ble Supreme Court in the matter of **Director General of Foreign Trade and Another vs. Kanak Exports and Another** reported in **(2016) 2 SCC 226**.

18. We are conscious of the fact that the aforesaid judgments have been rendered by the Hon'ble Supreme Court considering the statutory notifications relating to tax exemption whereas the notification in question concerning WBSSIS – 2008 is not a statutory notification but the broad principles stated by the Hon'ble Supreme Court will be attracted in respect of the present notification also.

19. The above judgments make it clear that the concession notification should be strictly construed to ascertain whether the subject falls in the notification or in the exemption clause, but once the subject is found to be eligible, then liberal interpretation is to given for extending the benefit. It is also settled that while determining the entitlement, the purpose of the scheme or notification should not be defeated.

20. In the present case, the WBSSIS 2008 – Scheme was issued by the State to provide financial support for promotion of large and medium scale industries in the backward region of the State. Clause 3.7 of the Scheme defines the eligible as under:

> "3.7. "Eligible Unit" means a unit in the large and medium scale sector set up for the purpose of manufacture of goods, having registration certificate issue by the Director of Industries;"

21. In terms of clause 9.2.1, the eligible unit with investment under Scheme-I for its approved project is entitled to the interest subsidy.

22. The writ petitioner was issued the registration certificate for assistance under the Scheme on 22.05.2012 by the Director of Industries, West Bengal. While issuing the said certificate, the writ petitioner was found eligible under the Scheme for the specified assistance under the Scheme. Relevant part of the certificate reads as under:

> "The Unit, registered vide RC Part I No.D1/2008/215(B) [215(1)2008}/Pt-I dated 28.11.2011 is eligible for the following assistance:
>
> **<u>Eligibility of Incentive under WBSSIS-2008</u>**

Type of Incentive	Relevant clause/ para
Fixed Capital Investment Subsidy	Under para 9.1 of the Scheme
Interest Subsidy	Under para 9.2 of the Scheme
Waiver of Electricity Duty	Under para 9.3 of the Scheme
Additional Incentive on Generation of Employment	Under para 9.4 of the Scheme

23. Thus, the petitioner has been found to be eligible for incentives under clause 9.1 to 9.4 of the Scheme.

24. So far as the claim relating to fixed capital investment subsidy is concerned, it is to be granted in terms of clause 9.1. The writ petitioner was granted the registration certificate for assistance under the WBSSIS – 2008 dated 22nd of May, 2012 in respect of general eligibility to receive benefit under the scheme. The writ petitioner is undisputedly a unit with investment under Scale 1 and is not an ineligible unit under clause 9.1.1. In terms of clause 16, the writ petitioner was required to submit certificate from Commissioner, Commercial Taxes, West Bengal to the Managing Director, WBIDC

certifying the VAT paid by the unit during the years under consideration. The writ petitioner had submitted these certificates for the relevant years which have been placed on record in volume 2, page 175 onwards. In the communication dated 15th of March, 2018 sent by the WBIDC to Director of Industries, Government of West Bengal, the receipt of the certificate from Commissioner, Commercial Tax Department, West Bengal to the effect that the unit had not defaulted in the matter of payment of VAT dues, was duly admitted. Hence, we find that the writ petitioner fulfills all the conditions for grant of fixed capital investment subsidy. The denial of fixed capital investment subsidy on the ground that it will lead to granting of double benefit to the petitioner, cannot be sustained, as under the Scheme of subsidy, WBIDC was acting in two different and separate capacities as 'Authorized Agent' and as 'Financial Institution'. Hence, we find no error in the order of the learned Single Judge in allowing the prayer for grant of fixed capital investment subsidy.

25. So far as the claim for internet subsidy is concerned, the writ petitioner fulfils the eligibility conditions which are specified in clause 9.2.1 of the Scheme.

26. Learned Single Judge has duly considered the above clauses. The finding of learned Single Judge that the writ petitioner had last paid interest up to 31st of August, 2011 is based upon the loan related information issued by respondent no. 2. Therefore, petitioner has rightly been found entitled to interest subsidy up to 31st of August, 2011. Since in substance, clause 9.2.2 has been complied with up to 31st of August, 2011, therefore, contention of WBIDC that writ petitioner is not entitled to interest subsidy even for the above period cannot be accepted. On the

basis of OTS arrived at in April, 2017, the petitioner cannot claim interest subsidy for the back period after 31st of August, 2011 because for the subsequent period, the requisite condition is not satisfied.

27. On the basis of the judgments in the matter of **Manuelsons Hotels Private Limited (supra)** and in the matter of **Motilal Padampat Sugar Mills Co. Ltd (supra)**, writ petitioner had advanced the argument of promissory estoppels in respect of the claim relating to the interest subsidy but nothing has been pointed out that after making the promise, the same has been withdrawn by the competent authority. Thus, principle of promissory estoppels has no application in the present case.

28. So far as the grant of total waiver of electricity duty in terms of clause 9.3 of WBSSIS – 2008 is concerned, no serious challenge has been advanced before this Court, no infirmity has been pointed out, therefore, we find no reason to interfere in that part of the order of the learned Single Judge.

29. Thus, no case is made out to interfere in the order of the learned Single Judge.

30. In view of the above, APOT 59 of 2021 and APO 68 of 2021 are hereby dismissed and the order of the learned Single Judge is affirmed.

(PRAKASH SHRIVASTAVA)
CHIEF JUSTICE

(RAJARSHI BHARADWAJ)
JUDGE

Kolkata
22.12.2022

PA(RB)

(A.F.R. / N.A.F.R.)