IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.7083 of 2023

==

M/s Ashoka Polymers Private Ltd. A company registered under Companies Act having its office at A-41-43, C/O ASHOKA POLYMERS PRIVATE LIMITED, Bela Road, Muzaffarpur, Bihar, 842005 through its authorized representative - Vinit Agarwal, (Male) Aged about 44 years, Son of Radha Raman Agarwal, Resident of Shankar Nagar, Mithanpura Musahari, Ramna, P.S Bela. District-Muzaffarpur.

... ... Petitioner/s

Versus

1. The State of Bihar Through The Principal Secretary, Department of Industry, Government of Bihar, Patna.
2. The Principal Secretary, Department of Industry, Government of Bihar, Patna.
3. Commissioner-cum-Secretary, Department of State Taxes, Government of Bihar, Patna.
4. Director, Industries, Department of Industry, Government of Bihar, Patna.
5. The Director (Technical Development) Department of Industry, Government of Bihar.
6. The General Manager, District Industries Centre, Muzaffarpur.

... ... Respondent/s

==

Appearance :

For the Petitioner/s	:	Mr. Abhishek Kumar, Adv.
For the Respondent/s	:	Mr.Vivek Prasad (Gp7)
		Mr. Manisha Singh, AC to GP-7
		Mr. Sanjay Kumar, AC to GP-7
		Ms. Reena, AC to GP-7
		Ms. Supragya, AC to GP-7

==

CORAM: HONOURABLE MR. JUSTICE A. ABHISHEK REDDY

ORAL ORDER

5 10-11-2023 Heard the learned counsel for the parties.

2. This writ petition has been filed for the following reliefs;

> *"i. for issuing a writ of certiorari or any other appropriate writ for quashing the letter dated 13.10.2017 (Annexure-P/1) wherein the Petitioner's*

claim for subsidy/reimbursement was denied by the Respondents on the ground that the petitioner's proposal does not have approval from the Competent Authority.

ii. For issuing a writ of mandamus or any other appropriate writ directing the Respondent Authorities to implement the Bihar Industrial Incentive Policy, 2011 and thereby pay the entitlement of the Petitioner, under the head of Capital Subsidy for investment in Plant and Machineries, Re-imbursement for VAT/SGST Paid and Electricity Duty Paid.

Iii. For issuing a writ of certiorari or any other appropriate writ quashing such order(s) and letter(s) so produced through which the claims of the petitioner for Re-imbursement for Capital Subsidy for investment in Plants and machineries, VAT/SGST Paid and Electricity Duty Paid, has been denied.

iv. For issuing appropriate writ declaring that the payments to the Petitioner as per entitlement for post-production incentives such as Reimbursement for GST paid, VAT paid/Electricity Duty paid, AMG/MMG paid cannot be kept pending or denied and has to be timely paid to petitioner.

v. For holding that

Respondents erred in not releasing the subsidy/reimbursement on the ground that the proposal of the 'Competent Authority' given the fact that the proposal already has approval from SIPB and the law has been settled in this regard by the Hon'ble Division Bench of this High Court and has been confirmed by the Hon'ble Supreme Court that once the proposal has been appoved by the SIPB, no other approval is required.

vi. For holding that the Respondents cannot withhold/discontinue to subsidize and/or reimbursement the entitlement accorded to the Petitioner under the Bihar Industrial Incentivge Policy, 2011.

vii. For holding that once the proposal of the investment has been accepted and petitioner is declared entitled under the Policy then the Respondents cannot interefere with the disbusal of the reimbursement/subsidy amount to the Petitioner.

Viii. For holding that the Respondents erred by not releasing full Reimbursement sand subsides amount given the fact that they hold no authority to refuse/stop/interfere, once proposal of investment has been accepted by the State Investment Promotion Board (SIPB).

ix. for holding that it is the duty of the Respondents to timely release the payments for reimbursement under the head of VAT/GST every time the petitioner submits an application for the same and the petitioner need not go through the unnecessary technicalities and procedures again.

x. For holding that the Respondents cannot make the Petitioner run from pillar to post for reimbursement/subsidy once it is found entitled."

3. In the counter affidavit filed by the respondents, it is stated that the application of the petitioner for the grant of reliefs under the Industrial Incentive Policy, 2011 has been processed and the amounts due to the petitioner under various sets have been processed and paid. That in so far as the claim of the petitioner for reimbursement of Electricity Duty, VAT/SGST has been received by the authorities concerned on 22.07.2023 and 24.07.2023 respectively and after verification it was found that the petitioner has been put on notice to submit the following documents:-

CTO (Consent to operate) certificate from Bihar State Pollution Control Board, Fire Audit Certificate from State Fire Officer and

> *Factory License from Labour Resourcs Department pertaining to capital subsidy and SGST reimbursement vide letter no-2033 dated 30.08.2023 and letter no. -2038 dated 30.08.2023 respectively.*

4. That as soon as petitioner submits the said documents, the application of the petitioner shall be processed further. However, the learned counsel for the petitioner has stated that the petitioner has already submitted the above mentioned documents to the authorities concerned but the petitioner is willing to give another set of the above mentioned documents along with the representation and also the copy of this order.

5. Having regard to the above mentioned facts and circumstances and also the submissions made by the counsels, this Court deems it fit to direct the petitioner to give a representation along with the above mentioned documents to the authorities concerned within a period of three weeks from today duly enclosing the copy of this order. On receipt of the same, the authorities concerned shall process the application of the petitioner as expeditiously as possible preferably within a period of twelve weeks thereof. In case the authorities need any clarification, the petitioner shall be put on notice.

6. With the above directions, the present writ petition stands disposed of.

(A. Abhishek Reddy , J)

Gauravkr/-

U			