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**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH****CWP-11732-2003(O&M)****Date of Decision: 06.10.2023****M/s Mukesh Udyog Ltd.****..... Petitioner****Versus****The State of Punjab and others****..... Respondents****CORAM : HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA***********Present:** Mr.Tushar Sharma, Advocate for the petitioner.

Mr. Saurabh Kapoor, Addl. AG, Punjab.

*********RITU BAHRI, J.(Oral)**

1. The present petition has been filed praying for directions that Notifications dated 17.06.2002 and 12.09.2002 (Annexures P-16 and P-17 respectively) be treated as inoperative qua the petitioner-company on the ground of promissory estoppel and that the respondent-State of Punjab be restrained from going back on its promise of providing sales tax exemption to the petitioner-company as per the Industrial Policy and Incentive Code, 1996 and subsequent notifications.

2. Counsel for the parties are *ad idem* that similar issue has already been examined by a Division Bench of this Court in **CWP-7453-2003 (Kaur Sain Spinners Ltd. vs. State of Punjab and others)** decided on 10.11.2016 and has allowed the writ petition. The Bench in para 42 of

the judgment observed as follows:-

“42. Thus, this writ petition is allowed.

It is held and declared that the petitioner company would be entitled to the benefit of sales tax exemption as per the Industrial Policy 1996, Incentives Code, 1996 and the notification dated 30.4.2000 on the ground of promissory estoppel and the said benefit cannot be denied to the petitioner on the basis of the subsequent notifications dated 17.6.2002 and 12.9.2002.

The letters dated 24.9.2002 and 04.12.2002 rejecting the claim of the petitioner for sales tax exemption are quashed.

The respondents are directed to reconsider the claim of the petitioner for grant of sales tax exemption as per the Industrial Policy 1996, Incentives Code, 1996 and the notification dated 30.4.2000.”

3. Keeping in view the aforesaid judgment of the Division Bench of this Court, the instant Writ Petition is also allowed in the same terms.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

06.10.2023
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Whether Reasoned/Speaking : Yes/No
Whether Reportable : Yes/No