IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.11.2024

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE G. ARUL MURUGAN

W.P.Nos.28369, 15326 of 2011, 529 of 2017, 13847, 13848 of 2010 and 12678 of 2012

and W.M.P.No.556, 557 of 2017and M.P.Nos.1,1,2 and 2 of 2011, 1 and 2 of 2012 and 1 of 2010

W.P.No.28369 of 2012:

1 M/s.Worth Plastics
A Unit of Worth Trust
Rep By its CEO/Director Mr. Athmanathan
Having Factory
At 48 New Thirvallam Road Katpadi
Vellore - 632 007

.. Petitioner

Vs

1 Ministry Of Social Justice
and Empowerment Rep By Its Secretary
Shastri Bhawan New Delhi 110 001

2 Deputy Secretary

Ministry Of Social Justice and Empowerment
Government Of India 612 A Wing Shastri
Bhavan New Delhi 110 001

3 The Commissioner Of Central
Excise Chennai III Commissionerate 26/1
Mahatma Gandhi Road Nungambakkam Chennai 34

.. Respondents

Prayer: PETITION filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified Mandamus to call for the records of the impugned order bearing reference No. 16-40/2001-DD III dt 5.8.2011 passed by the 2nd respondent and quash the same and direct the 2nd respondent and any other officer of the 1st respondent competent to issue the certificate contemplated under Sl. 17 (iv) of Notification No. 63/95-CE dated 16.3.1995 to the petitioner for year 2008-09 and for the succeeding years.

In all W.Ps.

For Petitioner :: Mr.S.Jaikumar
For Respondents :: Mr.K.Srinivasamurthy
Senior Panel Counsel – R1 & R2
Mr.Rajendran Raghavan
Senior Standing Counsel – R3

C O M M O N O R D E R
(Order of the Court was made by Dr. ANITA SUMANTH.,J)

This Common order is passed disposing 6 Writ Petitions filed by Worth Plastics. The petitioner is represented by Mr.S.Jaikumar, learned counsel, R1 & R2, Secretary and Deputy Secretary Ministry of Social Justice and Empowerment are represented by Mr.K.Srinivasamurthy, learned Senior Panel Counsel and R3, Commissioner of Central Excise is represented by Mr.Rajendran Raghavan, learned Senior Standing Counsel. We have heard all learned counsel in detail.

2. The submissions of the petitioner are as follows:

i. The petitioner claims to be an entity set up for the charitable purpose of providing an avenue of rehabilitation for mentally, physically, cognitively and intellectually disabled persons.

ii. The petitioner was constituted under a Deed of Trust dated 25.08.1969 which sets out the entire history to its constituents and our attention is drawn to the persons who constituted the first Board of Trustees. Under compilation dated 20.11.2024 the details of the present trustees who run the organisation have also been furnished.

iii. The objects of the Trust provide for various measures by which the educational and charitable requirements of the society are achieved.

iv. The primary object for which the Trust was started was for training and employing ex-leprosy patients with the disease arrested as well as other physically handicapped persons in various profitable ventures.

v. The Trust has been carrying on yeoman activities ever since then.

vi. A notification bearing No.63/1995-CE dated 16.03.1995 (in short 'Notification') was issued by the respondent which provided for an exemption from excise duty as well as additional duty on various goods specified in Serial No.1 of the Notification upon satisfaction of stipulated conditions.

vii. The conditions required that the goods must be manufactured by an institution which is a) primarily engaged in the rehabilitation of physically or mentally handicapped persons, b) employs primarily, physically or mentally handicapped persons for its manufacturing activity, c) receives financial assistance from the Ministry of Welfare, Government of India for such rehabilitation, and d) produces a certificate once in a financial year from an officer in the Ministry of Welfare not below the rank of Deputy Secretary to the Government of India, to the effect that it satisfies the conditions mentioned in clauses (a) to (c) above.

viii. Till the year 2008-09, the petitioner had been in receipt of certificates in accordance with the stipulations under the Notification.

ix. For the first time in regard to the period April 2008 to November 2008, the petitioner faced a difficulty as it had not received the certificate from the concerned authority despite its application having been made in time.

x. Show cause notices were issued by the concerned authorities proposing to levy excise duty on goods manufactured by it, in the absence of the requisite certificate.

xi. Despite reminders to the authorities from the petitioner seeking the certificate, the certificate was not issued, and an Order-in-original hence came to be passed on 31.03.2010 levying duty as well as imposing penalty.

xii. W.P.No.13847 of 2010 has been filed praying for Writ of Certiorari calling for and quashing Order-in–original dated 31.03.2010.

xiii. This was followed by a show cause notice for the periods December, 2008 to March, 2010 and April, 2010 to March 2011 along identical lines for the aforesaid periods that have been challenged in W.P.Nos.15326 of 2011 and 429 of 2017 respectively.

xiv. The petitioner has also sought a writ of Certiorarified Mandamus in W.P.No.28369 of 2011 quashing order dated 05.08.2011 passed by R1 and R2 rejecting the petitioner's application seeking exemption from excise duty.

xv. The above order was a consequence of an order passed in W.P.No.13849 of 2010 where the petitioner had sought a mandamus directing R1 and R2 to pass orders on its application for exemption certificate as contemplated under the Notification.

xvi. Lastly, in W.P.No.13848 of 2010, the petitioner seeks a declaration to the effect that serial no.17(iii) and (iv) of the Notification, as per which only an institution that receives financial aid from the Ministry of Welfare would qualify for the grant of exemption, as ultra vires and violative of Articles 14, 19(1)(g), 21, 38, 29, 41 and 51 of the Constitution of India and Section 5A of the Central Excise Act, 1944. It also seeks a Declaration mandating the issuance of certificates to it, for every financial year. The second limb of challenge is not pursued by the Petitioner.

xvii. All the impugned orders of assessment draw sustenance from order dated 05.08.2011 passed by R1 and R2 which is assailed on the grounds that the petitioner has satisfied all the conditions under the Notification scrupulously.

xviii. Under order dated 05.08.2011, the first flaw pointed out is in regard to the computation of expenditure incurred in connection with the rehabilitation of physically/mentally handicapped persons. The authority has calculated the same based on the percentage of total expenditure concluding that only 6.77% of total expenditure has been incurred on rehabilitation.

xix. The approach of the authority is incorrect as, to establish the deployment of expenditure, the computation ought to have been based on the surplus earned and not on total expenditure.

xx. The Notification does not place any embargo on the nature of goods that may be manufactured in the eligible units. The petitioner has thus been engaged in manufacture of various items including aids for rehabilitation.

xxi. While so, the respondents have denied exemption on the ground that the volume of sales of the rehabilitation aids is only 4.56% during the periods in question, and the petitioner could not be said to have been primarily engaged in rehabilitation of physically/mentally handicapped persons.

xxii. This is incorrect for several reasons. Firstly, there is no embargo on the nature of goods that may be manufactured and secondly, the authorities have misconstrued the object of the Notification itself, as, in fact, there was no necessity for the petitioner to have manufactured rehabilitation aids at all.

xxiii. To this end, the petitioner has produced copious materials, both before the authorities as well as before us to state that it has employed substantial number of persons, who are handicapped physically, mentally, cognitively and intellectually, assessing their capabilities carefully to see in which units/departments they may be placed.

xxiv. Hence, the denial of the exemption is based on an incorrect reading and understanding of the Notification.

xxv. The petitioner had received a sum of Rs.5,000/- for the period 2008-09 from the Babu Jagjivan Ram National Foundation, which is an autonomous organisation.

xxvi. According to the authority, the petitioner had violated clause (iii) of the Notification as the Babu Jagjivan Ram National Foundation is an entity distinct from the Ministry itself.

xxvii. The petitioner had made applications in time, for each of the years in question, i.e., 2008-09, 2009-10 and 2010-11 seeking financial assistance from the Ministry.

xxviii. However, there has been no response from the Ministry and the petitioner cannot be placed at a disadvantage on this account. In any event, the insertion of the condition relating to mandatory financial assistance is itself onerous and has been challenged in W.P.No.13848 of 2010. The petitioner cannot be forced to seek aid from the Ministry in order to render it eligible for exemption.

xxix. The charitable nature of the petitioner's activities have been accepted by the Income tax authorities and orders of assessment passed by the Income Tax department are produced in support of this submission.

xxx. The petitioner has also been exempted from paying sales tax vide G.O.Ps.No.712 Commercial Taxes and Religious Endowments Department, dated 11.12.1990 and Value Added Tax vide letter of the Commercial Taxes Department bearing Ref.Vatcell/468/07(VCC198) dated 26.03.2007.

xxxi. The petitioner is a recipient of a National award instituted by the Ministry of Social Justice and Empowerment, Department of Disability Affairs for the *Empowerment of persons with Disabilities – 2012*.

3. The common submissions made on behalf of the respondents are as follows:

i. The Notification makes it compulsory for an entity seeking exemption to scrupulously abide by the conditions. In the present case, the petitioner has, admittedly, not furnished the certificate and hence there need be no further justification in denying the exemption claimed.

ii. Order dated 05.08.2011 is justified as some of the particulars sought for have not been produced before the authorities.

iii. The computation of expenditure based on total expenditure is correct and there is no flaw in the methodology adopted.

iv. The Notification contains a condition that an entity seeking exemption has to obtain financial aid from the Ministry. In the present case, it is admitted that the petitioner has not obtained financial aid in some of the years and has obtained financial aid for one year (2008-09) from Babu Jagjivan Ram National

Foundation), which cannot be equated to the Ministry. This is a crucial condition under the Notification, non-compliance with which disentitles the petitioner to the exemption.

On the basis of the aforesaid submissions, they would submit that the impugned orders are liable to be sustained.

4. None of the parties have referred to case-law and the matter turns entirely on the trajectory of the facts as captured in the paragraphs supra, and our interpretation of the Notification.

5. Having heard learned counsel, our decision is as follows. The Swedish Red Cross Society is an arm of the Worldwide Red Cross Society, constituted at the time of World War II. On 25.08.1969, the Swedish Red Cross Society created a Trust under the name and style of Swedish Red Cross Rehabilitation Trust on the terms and conditions set forth in that deed.

6. The Deed of Declaration of Charitable Trust executed on 25.08.1969 states that the Swedish Red Cross Society has constituted the Rehabilitation Trust, naming 14 persons as the authors of the Trust, including the Secretary General, Indian Red Cross (Ex-officio), representatives from the Western

India Match Co. Indian Leprosy Association, Christian Medical College & Hospital, Schieffelin Leprosy Research Sanatorium, two members from the Swedish Red Cross and other members from corporate entities. The name of the Rehabilitation Trust was amended to the name of the present petitioner, Worth Plastics, in the year 1985.

7. Though the initial raison d'être was to provide a livelihood to persons who have been cured of leprosy, the scope of the activities/objects was expanded, by way of an amendment of the trust deed on 15.11.1985, to encompass persons with physical, mental, cognitive and intellectual challenges as well.

8. The Trust runs 16 production centres, 4 at Katpadi, 1 at Pondcherry and 1 at Trichy and 5 rehabilitation centres, 2 at Kadpadi, 1 at Pondy, 1 at Trichy and 1 at Chennai.

9. We may confirm even at the threshold that the scope of the Writ Petition does not extend to the claim for exemption put forth by Worth Mobility Aids, Katpadi and the claim of exemption is restricted to the petitioner, Worth Plastics only.

10. The rehabilitation centres are wholly engaged in the rehabilitation of handicapped persons to make them useful members of society. Some of the persons are absorbed in the production centres of the petitioner itself, while some others move on to find productive and purposeful lives elsewhere.

11. The petitioner has been carrying on commercial production of various items including sanitary fittings. The products manufactured in various entities are machined auto components, assembly of braillers, wheel chairs, tricycles, assistive devices for the blind, injection moulded components such as seat covers for sanitary ware and other such items.

12. A specific query was put to the petitioner as to how they ensure the safety of the persons who work in the manufacturing units, seeing as they have several challenges, physical, mental and intellectual. We are given to understand that selection of the employees is done very carefully, assessing their capabilities and ensuring that the persons selected have the capabilities to meet the demands of the assignment.

13. Based on the assessment, some of the persons will be assigned to the logistics or administrative side of the business, based on the capabilities they display. The activities are carried out in a highly secure environment and happily, the petitioner reports that there have been no casualties thus far.

14. We now advert to order dated 05.08.2011 rejecting the claim of the petitioner for exemption. The conditions set out in the Notification are extracted below:

> *GENERAL EXEMPTION NO. 17*
>
> *Exemption to goods manufactured by specified Units/Institutions for use by Government Department of defence proposes - In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excises and Salt Act, 1944 (1 of 1944) read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts, goods specified in column (2) of the Table hereto annexed, and falling under the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), subject to the conditions, if any/specified in the corresponding entry in column (3) of the said Table; from the whole of –*
>
> *(1) the duty of excise leviable thereon which is specified in the said Schedule; and*

(i) the duty of excise leviable thereon which is specified in the said Schedule; and

(ii) the additional duty of excise leviable under the second mentioned Act on goods specified against S. No. 1 of the said Table :

Provided that nothing contained in this notification shall apply to goods specified against S. No. 16 of the said Table on or after the 1[1st day of April, 2000]

…………..

17. All goods	*If manufactured by an institution which - (i) is primarily engaged in the rehabilitation of physically or mentally handicapped persons, (ii) employs primarily, physically or mentally handicapped persons for its manufacturing activity, (iii) is receiving financial assistance from the Ministry of Welfare, Government of India for such rehabilitation, and (iv) produces a certificate once in a financial year from an officer in the Ministry of Welfare not below the rank of Deputy Secretary to the Government of India to the effect that it satisfies the conditions mentioned in clauses (i) to (iii) above.]*

15. The first condition relates to manufacture by an institution which is primarily engaged in the rehabilitation of physically and mentally handicapped persons. There is no doubt in our minds that the entirety of the manufacture by the petitioner is by physically or mentally handicapped

persons in the light of the tabulation that has been produced before us to indicate the percentage of handicapped persons employed in the petitioner entities.

16. A comparative tabulation has been produced before us to indicate the number of disabled persons employed during the periods in question which is reproduced below:

<u>Classification of Employees as on 31st March 2009</u>

NH – Non Handicapped DA – Disabled 08-09

No	Unit	Confirmed/ Probationers/ Contract			Perc-entage of DA	Trainees			Perce-ntage of DA	Grand Total			Perce-ntage of DA
		NH	DA	Total		NH	DA	Total		NH	DA	Total	
1	Gandhinagar	5	25	30	83	4	30	34	88	9	55	64	86
2	Plastics	2	38	40	95	3	36	39	92	5	74	79	94
3	Brailler	2	26	28	93	1	11	12	92	3	37	40	93
4	Trichirappalli	1	23	24	96		8	8	100	1	31	32	97
5	Pondicherry	2	18	20	90	2	5	7	71	4	23	27	85
6	Mobility Aids		10	10	100	2	20	22	91	2	30	32	94
7	TTC - Katpadi	4	5	9	56	4		4		8	5	13	38
8	TTC - Pondicherry	1	2	3	67					1	2	3	67
9	TTC-Tiruchirappalli		2	2	100						2	2	100
10	School - Katpadi	8	2	10	20	6		6		14	2	16	13
11	RCMCT, Chennai	1	1	2			4	4	100	1	5	6	83
12	Trust Office, Kpd.	6	2	8	25	6	9	15	60	12	11	23	48

No	Unit	Confirmed/ Probationers/ Contract			Perc-entage of DA	Trainees			Perce-ntage of DA	Grand Total			Perce-ntage of DA
		NH	DA	Total		NH	DA	Total		NH	DA	Total	
13	Executives	16	2	18	11					16	2	18	11
	Total	48	156	204	76	28	123	151	81	76	279	355	79

<u>Classification of Employees as on 31st March 2010</u>

NH – Non Handicapped DA – Disabled 09-10

No	Unit	Confirmed/ Probationers			Perc-entage of DA	Trainees			Perc-entage of DA	Contract			Perce-ntage of DA	Grand Total			Perce-ntage of DA
		NH	DA	Total		NH	DA	Total		NH	DA	Total		NH	DA	Total	
1	Gandhinagar	5	30	35	86	7	29	36	81	-	-	-	-	12	59	71	83
2	Plastics	10	37	47	79	1	32	33	97	1	1	2	50	12	70	82	85
3	Brailler	2	27	29	93	2	18	20	90	1		1	0	5	45	50	90
4	Trichirappalli	1	26	27	96	2	22	24	92	-	2	2	100	3	50	53	94
5	Pondicherry	1	23	24	96	12	10	22	45	-	-	-	-	13	33	46	72
6	Mobility Aids	4	15	19	79	7	16	23	70	1	2	3	67	12	33	45	73
7	TTC - Katpadi	6	6	12	50	2	1	3	33	-	-	-	-	8	7	15	47
8	TTC - Pondicherry	1	2	3	67	-	-	-	-	-	-	-	-	1	2	3	67
9	TTC-Tiruchirappalli		1	1	100	-	-	-	-	-	-	-	-		1	1	100
10	School - Katpadi	15	2	17	12	5	-	5	-	-	-	-	-	20	2	22	9
11	RCMCT, Chennai	-	-	-	-	1	5	6	83	-	-	-	-	1	5	6	83
12	Trust Office, Kpd.	6	6	12	50	2	2	4	50	-	-	-	-	8	8	16	50
13	Executives	21	4	25	16	-	-	-	-	-	-	-	-	21	4	25	16
	TOTAL	72	179	251	71	41	135	176	77	3	5	8	63	116	319	435	73

<u>Classification of Employees as on 31st March 2011</u>

No	Unit	Confirmed/ Probationers			Perc-entage of DA	Trainees			Perc-entage of DA	Contract			Perce-ntage of DA	Grand Total			Perce-ntage of DA
		NH	DA	Total		NH	DA	Total		NH	DA	Total		NH	DA	Total	
1	Gandhinagar	5	31	36	86	10	31	41	76	0	0	0	0	15	62	77	81
2	Plastics	6	35	41	85	2	27	29	93	0	2	2	100	8	64	72	89
3	Brailler	3	26	29	90	0	16	16	100	0	0	0	0	3	42	45	93
4	Trichirappalli	0	27	27	100	2	16	18	89	0	2	2	100	2	45	47	96
5	Pondicherry	3	23	26	88	4	20	24	83	0	0	0	0	7	43	50	86
6	Mobility Aids	5	17	22	77	2	10	12	83	0	2	2	100	7	29	36	81
7	TTC - Katpadi	7	6	13	46	3	0	3	0	0	0	0	0	10	6	16	38
8	EMR – Katpadi	0	0	0	0	0	2	2	100	0	0	0	0	0	2	2	100
9	Rehab/SchoolR CMCT, Chennai	18	5	23	22	3	0	3	0	2	0	2	0	23	5	28	18
10	RCMCT, Chennai	5	0	5	0	0	0	0	0	0	0	0	0	5	0	5	0
11	Bookshare, Chennai	2	0	2	0	0	0	0	0	2	16	18	0	4	16	20	80
12	DDRC, Tirupattur	0	0	0	0	0	0	0	0	3	0	3	0	3	0	3	0
13	Trust Office, Kpd.	7	7	14	50	0	4	4	100	0	1	1	100	7	12	19	63
14	Executives	17	3	20	15	0	0	0	0	4	0	4	0	21	3	24	13
Outside contractors																	
15	Porkaram-B. unit	0	0	0	0	0	0	0	0	11	1	12	8	11	1	12	8
16	Porkaram-Plastics	0	0	0	0	0	0	0	0	1	20	21	95	1	20	21	95
17	WPH- Plastics	0	0	0	0	0	0	0	0	4	13	17	76	4	13	17	76
	TOTAL	78	180	258	70	26	126	152	83	27	57	84	68	131	363	494	73

10-11

17. From the tabulations above, it is seen that a substantial number of handicapped persons are employed as confirmed employees / probationers, trainees and contract workers. The overall percentage in one venue even

reaches 100%. Hence, we are of the considered view that the petitioner has more than satisfied clause (i).

18. One of the grounds of rejection in the impugned order relates to the expenditure incurred by the petitioner. The authorities have computed the expenditure on rehabilitation as being 6.77% of the total expenditure and the computation is as follows:

Year	Production Centres			Rehab Expenditure	Expenditure in capital investment		Total rehab expenditure (D+F)	Percentage expenditure on Rehabilitation w.r.t. total expenditure i.e. G x 100 / B+E+G
	Income	Expenditure	Surplus		Prod. Centres	Rehab Centres		
	A	B	C	D	E	F	G	H
2008-09	2242.6	2011.1	231.49	134.06	149.36	22.86	156.92	6.77(%)

19. We are of the view that the method of computation of expenditure is flawed. It is to be noted that the tone and tenor of the Notification does not require the petitioner claiming exemption to incur expenditure on rehabilitation, of any specified percentage. Overall, the Notification requires

that the entity claiming exemption must be primarily engaged in the rehabilitation of physically or mentally handicapped persons and must employ primarily physically or mentally handicapped persons for its manufacturing activity. The number of employees as set out above would establish this factor more than sufficiently.

20. The point of the Notification is that the entity must be primarily engaged in the rehabilitation of physically or mentally handicapped persons, and must gainfully employ physically or mentally handicapped persons for its manufacturing activity, There is no merit in the authorities insisting additionally that the expenditure on rehabilitation must be a percentage of the total expenditure as this would tantamount to an additional condition being imposed by the authorities.

21. Moreover, out of its total surplus of Rs.231.49 lakhs, it has spent a sum of Rs.134.06 lakhs on rehabilitation, which is, in fact, close to 67.78% of the total surplus. We are of the view that this percentage would represent a correct understanding of the charitable nature of the petitioner's activity and would establish firmly its commitment to the charitable objects. The

approach of the authorities in this regard is found to be flawed and misconceived.

22. As far as the observations in regard to the volume of sales of aids to rehabilitation, we may point out that there is no condition in regard to the nature of products that may be manufactured by an entity claiming exemption and in fact, the petitioner did not even require to manufacture rehabilitation aids. The petitioner is thus at liberty to engage in production of such products as it may desire. Hence, we find nothing untoward in the choice of products that is manufactures/produces or that such production is commercially successful.

23. The fact that it chooses to manufacture aids to rehabilitation, such as machined auto components, assembly of braillers, wheel chairs, tricycles and assistive devices for blind, is entirely by choice. Thus, the fact that the manufacture of such items constitute 4.56% of its total sales figure cannot be held against it, as such percentage is 4.56% more than what it was called upon to do. This argument is also found to be misconceived and is rejected.

24. Now we come to the third condition with regard to the financial support to be obtained from the Ministry. The petitioner has, admittedly, made applications for financial assistance in time, for all the years in question. In one year, it was given financial assistance of Rs.5,000/- by Babu Jagjivan Ram National Foundation. There has been no response from the Ministry for the other years.

25. The question thus, is as to whether any adverse inference may be drawn against the petitioner when its applications have been made in time and it is the respondents that have not chosen to act upon the applications. Moreover, the concerned authority in the State has also approved the applications for all the years in question and has forwarded the same to R1 and R2.

26. The spirit of the Notification is to recognise and reward charitable and welfare activity of a private entity, which is in furtherance of the work to be undertaken by the State itself. Undoubtedly, it is necessary that the authority scrutinise the activity of a claimant carefully to ensure that the exemption is given to worthy recipients only. We wonder whether the

condition that financial assistance must be provided by the State, is a move in that direction, to provide an avenue to assess the suitability of the applicant.

27. However, on a careful consideration of the condition, we are unable to see the merit and purpose of such a condition in the present circumstances, when the authorities have merely kept the applications pending without any verification or action thereupon. It would have been another matter altogether had the applications been acted upon promptly and orders passed one way or another. This has not been done and such indecision can hardly been in furtherance of the noble cause that the Notification seeks to espouse. It may not be necessary to state any more in this regard, for the reason that the petitioner has itself not sought the benefit of exemption post 2011.

28. We may incidentally state that where financial aid has not been provided to an applicant by the Ministry, and the entity has undertaken the charitable work on its own resources, such a proactive stance ought to be seen as a point of credit rather than one of discredit. This is specifically for the reason that R1 and R2 have conceded fairly that the petitioner trust has been employing primarily physically or mentally handicapped persons (see

paragraph 7.5 clause (ii) (top of page 7) of the impugned order) in the course of its manufacturing activities. This concession would, by itself, support the case of the petitioner that its activities had been carried out primarily with the active assistance, participation and involvement of persons with physical, mental and intellectual disabilities.

29. Since the petitioner has not sought exemption post 2011, we see no necessity for us to quash S.No.17(iii) of Notification No.63/95-CE dated 16.03.1995. However, we make it clear that the non-grant of financial assistance for the years in question does not stand in the way of the petitioner being entitled to the exemptions for the periods in question.

30. W.P.No.13848 of 2010 is disposed in terms of the above observations qua the first limb of the prayer seeking relief as against S.No.17(iii) of Notification No.63/95-CE dated 16.03.1995 and dismissed as withdrawn qua the second limb of the prayer seeking relief as against S.No.17(iv) of Notification No.63/95-CE dated 16.03.1995.

31. All impugned orders are quashed and W.P.Nos.28369, 15326 of 2011, 529 of 2017, 13847 of 2010 and 12678 of 2012 are allowed. Refunds, if any, consequent upon this order, will be paid over to the petitioner within a period of eight (8) weeks from date of receipt of a copy of this order. No costs. Connected Miscellaneous Petitions are closed.

[A.S.M., J] [G.A.M., J]
22.11.2024

sl
Index:Yes
Neutral Citation:Yes
speaking order

To

1 Ministry Of Social Justice
and Empowerment Rep By Its Secretary
Shastri Bhawan New Delhi 110 001

2 Deputy Secretary
Ministry Of Social Justice and Empowerment
Government Of India 612 A Wing Shastri
Bhavan New Delhi 110 001

3 The Commissioner Of Central
Excise Chennai III Commissionerate 26/1
Mahatma Gandhi Road Nungambakkam Chennai 34

Dr.ANITA SUMANTH,J.
AND
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Sl

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529 of 2017, 13847, 13848 of 2010 and 12678 of 2012
and W.M.P.No.556, 557 of 2017and
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22.11.2024