



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-06-2025

CORAM

THE HONOURABLE MR JUSTICE N. ANAND VENKATESH

WP No2. 21994 & 21995 of 2013

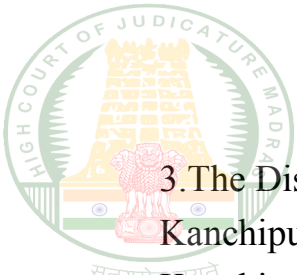
NAPC Limited,
A Company incorporated under
Indian Companies Act, 1956
Rep. By Mr.S.Govindarajan,
Khivraj Complex II,
No.480, Anna Salai,
Nandanam, Chennai-600 035.

Petitioner(s) in both W.Ps

Vs

1. The Principal Secretary,
Government Of Tamil Nadu,
Industries (MMC2) Department,
Fort St. George,
Secretariat, Chennai-9.

2.The Additional Chief Secretary
Government Of Tamil Nadu,
Industries (MMC2) Department,
Fort St. George,
Secretariat,
Chennai-9.



3. The District Collector,
Kanchipuram,
Kanchipuram District.

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4. The Managing Director,
Tamil Nadu Road Development Company Ltd.,
Pantheon Road,
Egmore, Chennai- 600 008.

Respondent(s) in both W.Ps

PRAYER in W.P.No.21994 of 2013 Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, setting aside the impugned 1st respondent's GO in G.O. (D) No.89 dated 02/07/2013 as null and void and further to set aside the Consequential Demand Notice of the 3rd respondent in Rc./144/2013-Q3 dated 17/07/2013 by calling for the records pertaining to the respondents.

PRAYER in W.P.No.21995 of 2013 Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, setting aside the impugned 1st respondent's GO in G.O. (D) No.89 dated 02/07/2013 as null and void and further to set aside the Consequential Demand Notice of the 3rd respondent in Rc./106/2011-Q3 dated 17/07/2013 by calling for the records pertaining to the respondents.



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For Petitioner(s): Mr.Arun C.Mohan
in both W.Ps
For Respondent(s): Mr.E.Vijay Anand
in both W.Ps Additional Government Pleader
for R1 to R3

Mr.M.Sivarathnam for R4

ORDER

These writ petitions have been filed challenging the impugned Government Order of the 1st respondent in G.O(D)No.89 dated 02.07.2013 and to set aside the consequential Demand Notice issued by the 3rd respondent through proceedings dated 17.07.2013.

2.The main ground that was raised by the learned counsel for the petitioner is that the impugned Government Order and the consequential Demand Notice which gives a retrospective effect, takes away the right of the petitioner and is therefore illegal and violative of Article 14 of the Constitution of India.

3.The learned Additional Government Pleader appearing on behalf of



respondents 1 to 3 brought to the notice of this Court the judgement of the

Division Bench in W.P.No.22782 etc., of 2013 dated 03.04.2025, wherein, this

issue was gone into by the Court. The relevant portions in the judgement are

extracted hereunder:

2. Learned Advocate General, learned senior counsel Mr.Satish Parasaran and Mr.D.Balaraman, learned counsel make submissions in unison in one voice and the common submissions broadly are as follows:

2.1 There are two writ petitioners viz., Hi-Tech Rock Products & Aggregates Limited and Larsen and Toubro Limited in the captioned matters. To be noted Transtonnelstroy Afcons J.V. is the writ petitioner in W.P. No.30805 of 2013;

2.2 Captioned WPs fall in three categories. Category I is WPs which seek declaration qua Rule 7 of the 'Tamil Nadu Minor Mineral Concession Rules, 1959' (hereinafter 'said Rules' for the sake of convenience and clarity) as regards cost of mineral and these WPs are as follows:



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<i>S.No</i>	<i>W.P.No.</i>
1	22782 of 2013
2	22864 of 2013
3	30805 of 2013

2.3 II category of WPs is those which assail G.O.(D) No.89 dated 02.07.2013 and those WPs are as follows:

<i>S.No</i>	<i>W.P.No.</i>
1	22783 of 2013
2	22865 of 2013

2.4 III category of WPs is those which assail individual demands on the writ petitioner qua cost of mineral and those WPs are as follows:

<i>S.No</i>	<i>W.P.No.</i>
1	22784 of 2013
2	22785 of 2013
3	22786 of 2013
4	22866 of 2013
5	22867 of 2013
6	22868 of 2013
7	22869 of 2013

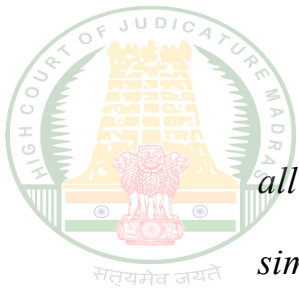


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S.No	W.P.No.
8	22870 of 2013
9	22871 of 2013
10	22872 of 2013
11	22873 of 2013
12	22874 of 2013
13	22875 of 2013
14	22876 of 2013
15	22877 of 2013
16	22878 of 2013
17	22879 of 2013
18	22880 of 2013
19	22881 of 2013
20	22882 of 2013
21	22883 of 2013
22	22884 of 2013
23	22885 of 2013
24	22886 of 2013
25	22887 of 2013

2.5 As regards categories I and II, on instructions, Mr.Satish Parasaran, learned senior counsel for writ petitioners in W.P.Nos.22782 to 22786 and 22864 to 22887 of 2013 and Mr.D.Balaraman, learned counsel for writ petitioner in W.P. No.30805 of 2013 submit that all the WPs are not pressed and the same may be closed as withdrawn but they make a plea to preserve



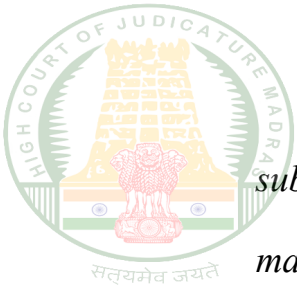
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all the rights and contentions of writ petitioners and/or any other similarly placed person/s to assail the same or similar provision if there is/are change of circumstances. This request is acceded to.

3. In the light of the above submissions, Category I WPs (W.P.Nos.22782, 22864 and 30805 of 2013) and Category II WPs (W.P.Nos.22783 and 22865 of 2013) are disposed of as withdrawn/closed albeit with preservation of rights of the writ petitioners and/or similarly placed person/s in the aforesaid manner. There shall be no order as to costs.

4. As regards Category III, it is submitted that the impugned amendment has been given retrospectivity and the reckoning anterior date is 01.04.2012 (though the impugned Government Order is dated 02.07.2013). Learned Advocate General makes a submission at the bar that all demands made for the period from 01.04.2012 to 31.03.2013 qua cost of mineral as regards the writ petitioners stand withdrawn. This submission made by the learned first law officer is recorded and made part of this order.

5. As regards the payment on and from 01.04.2013, writ petitioners submit that they are withdrawing their challenge and they also add that the payments have been made in full. This



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submission that the payments on and from 01.04.2013 have been made in full by the writ petitioners before this Court, is confirmed (on instructions) by the learned Advocate General. This means that full satisfaction as regards payments for the period from 01.04.2013 qua writ petitioners is recorded.

4. On going through the judgement, it is seen that the learned Advocate General had fairly submitted before the Division Bench that the impugned amendment which gave retrospectivity and reckoned it from the anterior date on 01.04.2012 and made the demands for the period from 01.04.2012 to 31.03.2013 is withdrawn. The same benefit should also enure in favour of the petitioner. Hence, these writ petitions are disposed of in terms of the above judgement. No Costs.

24-06-2025

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

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To
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WP Nos. 21994 & 21995 of 20



N.ANAND VENKATESH J.

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