S/L 10
11.02.2026
Court. No. 25
Sourav

WPA 1453 of 2026

M/s. Panorama Electronics Pvt. Ltd.
Vs.
Union of India & Ors.

Mr. Anujit Mookhjerji
Mr. Prithish Chandra
Ms. Sreeja Mukherjee

... for the petitioner.

Mr. Aniruddha Bagchi
Mr. Pradip Kumar Kundu

... for the respondents.

1. The petitioner has filed the present writ application challenging the communication dated January 16, 2024 wherein it is intimated to the petitioner that the offer of the petitioner is not considered by the authority for non-submission of the EMD.

2. The respondent no. 2 has published the tender on September 26, 2025 for supply, installation and commissioning of IP based Video Surveillance System (VSS) in LHB coaches with four cameras as per RDSO Specification No. RDSO/SPN/TC/106/2025, version 3.1 or latest including Rugged Hand Held Terminal (HHT)/Tablet along with 8 TB external SSD.

3. Learned counsel for the petitioner submits that the petitioner has participated in the said tender with respect of Serial No. 1 (E) of the tender document which reads as follows:

> *"1(E) System Integrator who shall submit tender specific authorization for Camera, Software of MNVR (Mobile network video recorder) & MNVR from OEMs of camera, Software of MNVR and MNVR. Tenderer has to submit STQC approval of*

> *camera and software of MNVR from OEM who possess STQC approval on or before tender opening date as per the requirement of RDSO Specification No. RDSO/SPN/TC/106/2025, Ver. 3.1 of OEMs along with bid document."*

4. After receipt of the tender document, the respondent authorities have proceeded with the tender process and opening of the technical bid on January 13, 2026 it was found that that the petitioner is qualified for opening of the financial bid in bulk category as non-MSE, Class-I local supplier. On opening of the financial bid, it was found that the petitioner is the L3. The main issue raised by the petitioner in the present application is that the respondents have proceeded for opening of technical bid and financial bid and subsequently, the respondents have issued the impugned letter dated January 16, 2026 by not considering the offer of the petitioner which is not permissible in law.

5. He submits that the petitioner is a MSME and as such, the petitioner is not liable to deposit the EMD and, accordingly, the petitioner has not deposited the EMD but the respondent authorities have not considered the offer of the petitioner.

6. Learned counsel for the petitioner relied upon the judgment in the case of ***The Principal Commissioner of Income Tax-1, Kolkata Vs. M/s. Jeevan Diesels & Electricals*** reported in ***2018 SCC Online Cal 3201*** and submits that the Division Bench of this Court has held that the assembling of different products which are giving rise to a new product and which has become a new name

in the market and function will be regarded as "manufacturing activity". He further relied upon the judgment in the case of ***Candela Engineering Corporation Vs. Corporation of Trissur*** reported in ***2020 SCC Online Ker 12075*** and submits that procurement of goods may include certain small work or some services, which are incidental or consequential to the supply of such goods, such as transportation, insurance, installation, commissioning, training and maintenance.

7. The petitioner relied upon these judgments submits that the petitioner is running the business under the name and style M/s. Panorama Electronics Pvt. Ltd. He further submits that as per the other tender conditions, the tenderers who are participating as authorized dealers of the trader and meeting eligibility criteria as mentioned at Clause (E) of Condition for Eligibility of Tenderer will not be eligible for MSE benefit. He submits that Clause 3 of the said condition is not applicable to the petitioner as the petitioner is the manufacturer and is a MSME unit. Only he has purchased camera and after assembling the same, is being supplied to the authorities and as such, it cannot be said that the petitioner is the authorized dealer of the some other third party.

8. Per contra, learned counsel for the respondent authorities submits that the petitioner is an MSME and has participated in the tender as an authorized dealer and he is not the manufacturer of the material which the petitioner is required to supply to the authority and as

such after opening of tender, the respondent authorities have found that the petitioner is the authorized dealer and purchasing the camera and the materials from the outside and is supplying to the authorities which not coming under the purview of MSME. Thus, the respondents have rejected the offer of the petitioner.

9. Heard the learned counsel for the respective parties.

10. Perused the materials on record.

11. Admittedly, the petitioner is the MSME. The petitioner has disclosed the Udyam Registration Certificate, as per the registration certificate, NIC 2 Digit, 33 repair and installation of machinery and equipment is mentioned and the activity is recorded as manufacturing. The petitioner has not denied that the petitioner has not purchased the camera from outside nor is the dealer of Aditya Infotech Limited.

12. The contention of the petitioner is that the petitioner cannot manufacture each and every parts of the instrument. The petitioner is to purchase some parts or materials from the authorized dealers and is to be assembled and thereafter it has to be supplied to the respondents and as such, the petitioner is the manufacturer.

13. This Court finds that as per Clause 1(E) of the tender document, the petitioner has participated in the said tender as system integrated. The name of the firm of the petitioner is Panorama Electronics Pvt. Ltd. The petitioner is not supplying the goods in the brand of Panorama Electronics Pvt. Ltd. only the contention of the

petitioner is that the petitioner is assembling the materials in the factory and will supply the same to the respondents.

14. Considering the above, this Court does not find any merit on the submission made by the learned counsel for the petitioner. The petitioner is not manufacturing anything in its own. If the petitioner would have manufactured any materials or object in the factory of the petitioner, it should have been the brand name but the petitioner has not quoted any brand name in the name of the petitioner. The petitioner has participated in the tender in the name of the company only not the brand name.

15. The judgment relied by the petitioner in the case of ***The Principal Commissioner of Income Tax-1, Kolkata (Supra)*** in the said case the Hon'ble Division Bench of this Court held that "assembling of different product which are giving rise to a new product and which has become a new name in the market and function will be regarded as present manufacturing activity". But in the present case the petitioner is not giving any rise to new product with new name.

16. Thus, considering the above, this Court finds that the item which is required to be supplied to the authorities is not manufacturing by the petitioner or giving any new name and thus, the respondents have rightly rejected the offer of the petitioner.

17. **WPA 1453 of 2026** is dismissed.

18. Interim order, if any, stands vacated.

19. Urgent photostat certified copies of this order, if applied for, be supplied to the parties upon compliance with all the necessary formalities.

(Krishna Rao, J.)