



WA No.3931 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.01.2026

CORAM

THE HON'BLE MR.MANINDRA MOHAN SHRIVASTAVA,
CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE G.ARUL MURUGAN

Writ Appeal No.3931 of 2025

Ms.Hitech Pole
Rep. By its Proprietrix R.Bhavani,
A-19, Rural Industrial Estate,
Kattukuppam, Bahoor Commune,
Puducherry 605 402.

.. Appellant

-VS-

1. The Government of Puducherry,
Rep. By Industrial Secretary,
Secretariat of Puducherry,
Puducherry.
2. The Director,
Directorate of Industries & Commerce,
Puducherry.

.. Respondents

Prayer: Appeal filed under Clause 15 of the Letters Patent against the order dated 08.09.2025 passed in W.P.No.32478 of 2025 on the file of this Court.

For Appellant : Mr.S.Parthasarathy

For Respondents : Mr.V.Vasanth Kumar
Addl. Govt. Pleader (Puducherry)



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JUDGMENT

(Judgment of the Court was
delivered by the Hon'ble Chief Justice)

Challenge to the order passed by the learned Single Judge is premised mainly on the basis that the learned Single Judge ought not to have accepted the inspection report with regard to the valuation of the plant and machinery, on which basis, the subsidy was to be worked out.

2. We find that though the appellant/writ petitioner has not been denied subsidy, but for the purposes of grant of subsidy, the valuation of the plant and machinery, based on inspection by experts, has been taken as basis.

3. Learned Single Judge has found no fault with the process through which the prayer for subsidy has been considered by the authority.



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4. It is well settled that ordinarily, it is not the decision, but the decision-making process which can be assailed in the writ petition. Sufficiency of the material cannot be gone into. The basis for working out the subsidy in favour of the appellant was the inspection report. The inspection report was prepared after the inspection was carried out by the experts, who gave a particular valuation of the plant and machinery. The valuation report, thus, constitutes a relevant material for the purpose of considering petitioner's application for grant of subsidy. Sufficiency of material cannot be gone into in these proceedings.

5. Therefore, we do not consider it an appropriate case to interfere with the order passed the learned Single Judge. Appeal, thus, lacks merit and is, accordingly, dismissed. There shall be no order as to costs.

(MANINDRA MOHAN SHRIVASTAVA, CJ.) (G.ARUL MURUGAN, J.)

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Index : Yes/No

Neutral Citation : Yes/No

sra

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THE HON'BLE CHIEF JUSTICE
AND
G.ARUL MURUGAN, J.

(sra)

To

1. The Industrial Secretary,
Government of Puducherry,
Secretariat of Puducherry,
Puducherry.
2. The Director,
Directorate of Industries & Commerce,
Puducherry.

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