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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 7187/2024**

MANGALAM FASHIONS LTD

.....Petitioner

Through: Mr Sumanta De, Naresh Balodia,
Divakar Kumar, Advocates.

versus

RENEWABLE ENERGY DEVELOPMENT AGENCY LTD.

.....Respondent

Through: Mr. Sangram Patnaik, Mr. Shivam Pal
Sharma, Ms. Swayamsidha Patnaik,
Ms. Aditi Chauhan, Advocates.

CORAM:

HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

ORDER

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11.05.2026

1. The petition is for setting aside communication dated 09.03.2017, whereby, the respondent registered the petitioner's wind farm project under the Accelerated Depreciation Scheme (ADS) and communication dated 20.02.2018, whereby, the petitioner's application for registration under the Generation Based Incentive (GBI) II Scheme has been refused. Further, directions for the respondent to register the petitioner for the GBI II Scheme are sought.

2. Upon consideration of the submissions of learned counsel for the petitioners, on 13.04.2026, the Court was of the opinion that the controversy involved herein is fully covered by the decision rendered by a Coordinate Bench of this Court, which has been affirmed by the Division Bench in the



case of ***RBA Properties Ltd. & Anr. V. Ministry of New and Renewable Energy & Anr.***¹.

3. It be noted that the petitioner was registered under the ADS in the year 2017. Its wind energy project was commissioned on 24.03.2016, and they seek to avail the benefit of the GBI II Scheme. Having found that the application was made on 12.10.2017; the entitlement of the petitioner stood expired on 23.09.2016 reckoning from the date of commissioning of the project, i.e. 24.03.2016. These facts have already been noted by this Court on 13.04.2026. For the sake of clarity, paragraph nos.3 and 4 of the said order are extracted below for reference:

“3. The petitioner submits that he made an application on 12.10.2017. The submission of the respondent is that to avail the benefit of the GBI scheme, the application should have been filed within a period of six months. The said period in the instant case stood expired on 23.09.2016, reckoning from the date of commissioning of the project, i.e. 24.03.2016. This aspect has been fully dealt with by the Division Bench in paragraph no.9 (supra), wherein it was held that once the applicant had opted for one or the other incentive, they are not entitled to seek a change. The relevant portion of the judgement is reproduced below for clarity: -

“We agree with the submission of the learned counsels for the respondents that having consciously opted for the accelerated depreciation scheme, the appellant could not be permitted to switch to the GBI Scheme. The registration under the GBI scheme had to be obtained within six months of commissioning and that time limit expired on 20.03.2017. The GBI Scheme itself came to an end on 31.03.2017. the application made by the appellants on 11.10.2017 was thus, highly belated.”

4. An application made beyond the prescribed period is not permissible. For that reason, no interference can be made.”

4. Learned counsel for the petitioner, however, on 13.04.2026 had submitted that other similarly situated entities had, under almost similar

¹ Order dated 19.12.2018 in LPA No.668/2018.



circumstances, been granted benefits of the GBR-II Scheme by the respondent, even upon applying beyond the period of six months. This aspect was directed to be clarified by the respondent.

5. When the matter is called out today, Mr. Sangram Patnaik, learned counsel, on instructions submits that there is not even a single case, where the benefit is granted to entities beyond the prescribed period. The aforesaid statement made by Mr. Patnaik, is taken on record.

6. Needless to state that if the petitioner comes across any similarly situated company, which has been granted benefit despite having applied beyond the period of six months; it shall be at liberty to take appropriate recourse in accordance with law. Therefore, the Court does not find any reason to interfere with the impugned order

7. Although the respondent's decision is affirmed, however, the petitioner is granted liberty to apply for the benefits under any other scheme which is not the subject matter of this petition. If the petitioner does so, let the respondent to consider the same in accordance with law.

8. With these observations, the instant petition stands disposed of.

PURUSHAINDR KUMAR KAURAV, J

MAY 11, 2026

Nc