

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S) .10446-10447 OF 2017

(Arising out of SLP(C) No(s) . 10448-10449/2015)

GALLANTT ISPAT LTD.

APPELLANT(S)

VERSUS

STATE OF UTTAR PRADESH & ORS.

RESPONDENT(S)

WITH

CIVIL APPEAL NO(S) .10448-10449 OF 2017

(Arising out of SLP(C) No(s) . 10577-10578/2016)

SARVOTTAM ROLLING MILLS PVT. LTD.

APPELLANT(S)

VERSUS

STATE OF UTTAR PRADESH & ORS.

RESPONDENT(S)

O R D E R

C.A.@ SLP(C) Nos.10448-10449/2015

1. Leave granted.
2. These appeals are directed against the judgment and order dated 07.11.2014 passed by the High Court of Judicature at Allahabad in Civil Misc. Writ Petition Nos.19842 of 2013 and 70957 of 2011.

3. Heard learned counsel for the parties and perused the relevant materials.

4. In the year 2004, the State of Uttar Pradesh has announced the Industrial and Services Sector Investment Policy. One of the incentives provided under the said Policy is exemption from payment of electricity duty. Such exemption, however, has to be granted by issuing a notification in exercise of the statutory power under the Uttar Pradesh Electricity Duty Act, 1952. The appellant established his unit in the year 2009 acting on the strength of the aforesaid representation held-out under the Policy. The statutory notification granting the benefit of exemption from payment of electricity duty, however, came to be published on 21.01.2010. The question before us is whether the appellant would be entitled to the benefit of the said notification or having established his industry prior to the date of issuance thereof is not entitled to any such benefit?

5. The High Court has taken the view that the appellant would not be entitled to any benefit under the said notification. We cannot agree. While it is correct that the benefit of exemption is required to be made by the exercise of the statutory power under the Act, which came in the form of the notification dated 21.01.2010, what cannot escape our attention is the fact that the appellant's case before the High Court was that he has established his unit, *inter alia*, on the strength of the representation held out in the Industrial Policy which came to be given effect to by notification dated 21.01.2010. There is no dispute on the said fact.

6. If that is so, the appellant on the basis of the representation held out by the State would be entitled to the benefit of the said notification for the period for which exemption has been promised, commencing from the date of the notification. The benefit under the Industrial Policy of 2004 will become

available to all eligible units not from the date of establishment of the unit but with effect from the date of issuance of the requisite notification under the Act which came to be issued on 21.01.2010

7. On the aforesaid short ground, we set aside the order of the High Court and allow the writ petition(s) filed by the appellant.

8. The appeals in so far as the appellant is concerned are allowed in the above terms.

C.A. @ SLP(C)Nos.10577-10578/2016

Leave granted.

In view of the order passed in C.A. Nos.10446-10447 of 2017 @ SLP(C) Nos.10448-10449/2015 these appeals are also disposed of in the same terms.

.....,J.
(RANJAN GOGOI)

.....,J.
(NAVIN SINHA)

NEW DELHI
AUGUST 11, 2017

ITEM NO.7

COURT NO.4

SECTION XI

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No(s). 10448-10449/2015

(Arising out of impugned final judgment and order dated 07-11-2014 in CMWP No. 70957/2011 and CMWP No. 19842/2013 passed by the High Court of Judicature at Allahabad)

GALLANTT ISPAT LTD.

Petitioner(s)

VERSUS

STATE OF UTTAR PRADESH & ORS.

Respondent(s)

WITH

SLP(C) No. 10577-10578/2016 (XI)

Date : 11-08-2017 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE RANJAN GOGOI
HON'BLE MR. JUSTICE NAVIN SINHA

For Petitioner(s) Mr. Vijay Hansaria, Sr. Adv.
Mr. Shekhar Prit Jha, AOR

Mr. Kavin Gulati, Sr. Adv.
Mr. Rohit Sthalekar, Adv.
Ms. Vasudha Zutshi, Adv.
Mr. T. Mahipal, AOR

For Respondent(s) Mr. Rakesh Uttamchandra Upadhyay, AOR

Mr. Vinay Garg, AOR
Mr. Tanmay Agarwal, Adv.

Mr. Pradeep Misra, AOR

UPON hearing the counsel the Court made the following
O R D E R

Leave granted.

The appeals are disposed of in terms of the

signed order.

In view of the above pending application(s),
if any, shall also stand disposed of.

(NEETU KHAJURIA)
COURT MASTER

(ASHA SONI)
BRANCH OFFICER