

**WRIT APPEAL NO: 1051 of 2025**

N S L Textiles Limited

...Appellant

Vs.

State of Andhra Pradesh and others

...Respondents

Advocate for Appellant : Mr. O. Manohar Reddy, Senior
Counsel appearing for Ms. Gorantla
Sri Ranga Pujitha

Advocate(s) for Respondent(s) : GP for Industries & Commerce for R.1
to R.3

**CORAM : THE CHIEF JUSTICE DHIRAJ SINGH THAKUR
SRI JUSTICE CHALLA GUNARANJAN**

DATE : 2nd December, 2025

P C :

IA.No.2 of 2025

The present application has been filed seeking condonation of 723 days delay in preferring the present writ appeal against the judgment and order, dated 29.08.2023 passed in WP.No.18644 of 2022.

2. WP.No.18644 of 2022 has been filed by the applicant herein seeking a Mandamus for release of an amount of Rs.131,30,28,649/- on account of sales tax incentives and additionally an amount of Rs.45,59,72,420/- on account of power incentives.

3. The case set up by the petitioner was that even when the aforementioned amounts had been found to be payable to the petitioner and were duly sanctioned, the amount was not being paid.

4. The learned single Judge by virtue of the judgment and order, dated 29.08.2023, directed the respondents to pay an amount of Rs.83.87 Crores on account of sales tax incentives and issued further directions for considering the payment of approximately Rs.44.45 Crores on account of power incentives.

5. It appears that the petitioner, realizing that it had in fact not been granted the entire relief, filed an application bearing IA.No.1 of 2024 'for being mentioned' to seek correction to the extent that instead of Rs.83.87 Crores which was otherwise ordered to be paid to the petitioner on account of sales tax incentives be read as Rs.131,30,28,649/- and instead of Rs.44.45 Crores on account of power incentives, the amount be read as Rs.45,59,72,420/-.

It also appears that this application 'for being mentioned' was withdrawn on account of the fact that the same would not be maintainable inasmuch as review was the right remedy.

6. Be that as it may, a review petition bearing IA.No.1 of 2025 came to be filed on 16.04.2025 which was dismissed by the learned single Judge by virtue of order, dated 07.08.2025.

7. It is in that backdrop that finally the applicant has filed the present writ appeal on 20.09.2025 along with the present application for condonation of the delay of 723 days.

8. Mr. O. Manohar Reddy, learned Senior Counsel, appearing for the applicant, would submit that although there is a delay of 723 days in filing

the present writ appeal, yet the applicant had been following and pursuing its remedies initially by filing IA.No.1 of 2024 which had to be withdrawn on account of technical reasons. Subsequently, it is stated that the applicant had filed a review petition which came to be dismissed and hence the present application.

It is stated that even after the dismissal of the review petition, an amount of Rs.19.00 Crores additionally has been released in favour of the applicant in the month of November, 2025. This is over and above the amount which was ordered to be paid to the petitioner in terms of the order passed by the learned single Judge.

It is stated that in case the delay is not condoned, legitimate expectation of the applicant to receive the amount which was otherwise promised in favour of the applicant as incentives for setting up the units in question would be denied to the applicant causing severe financial hardship.

It was urged that even otherwise there was no legal basis for the learned single Judge to have denied to the applicant the entire benefit of the incentives which are otherwise duly determined and sanctioned in favour of the applicant.

9. Learned counsel for the non-applicant, on the other hand, has placed reliance upon the Apex Court judgment rendered in ***State of Punjab and others v. Dhanjit Singh Sandhu [(2014) 15 SCC 144]***.

10. In our opinion, the said judgment in the facts and circumstances of the case, is inapt and does not in any way help the respondents.

11. Be that as it may, having considered the entire issue, with a view to do complete justice to the applicant, we feel that the delay is required to be condoned.

12. Be that as it may, the application is allowed. Delay of 723 days in filing the present appeal stands condoned.

WA.No.1051 of 2025

List for consideration on 16.12.2025.

DHIRAJ SINGH THAKUR, CJ

CHALLA GUNARANJAN, J

Vjl