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THE GAUHATI HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)

Case No. : WP(C)/4334/2025

AHINSHA CHEMICALS LTD. (INSTANT TEA DIVISION)
A COMPANY INCORPORATED UNDER THE PROVISIONS OF THE
COMPANIES ACT, 1956 HAVING ITS REGISTERED OFFICE AT 707, N.T.
ROAD, MILANPUR, DIST- NALBARI, PIN-781335, ASSAM. REPRESENTED
BY ITS AUTHORIZED REPRESENTATIVE SRI PAWAN KUMAR JAIN, AGED
ABOUT 63 YEARS, S/O LATE BHAWARI LAL JAIN, R/O N.T. ROAD,
NALBARI-781 335, DIST- NALBARI, ASSAM

VERSUS

THE STATE OF ASSAM AND ANR
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF ASSAM,
DEPARTMENT OF INDUSTRIES AND COMMERCE, DISPUR, GUWHAHATI-
781006, ASSAM

2:THE MANAGING DIRECTOR
ASSAM INDUSTRIAL DEVELOPMENT CORPORATION LTD.
R.G. BARUA ROAD
GUWHAHATI-781024
ASSA

For the Petitioner(s) : Dr. B. P. Todi, Sr. Advocate
: Ms. M. Parbin, Advocate

For the Respondent(s) : Mr. M. Chetia, Government Advocate

**BEFORE
HONOURABLE MR. JUSTICE DEVASHIS BARUAH**

ORDER

Date : 04.08.2025

Issue notice making it returnable on 24.09.2025.

2. Mr. M. Chetia, the learned Government Advocate appears on behalf of the respondent Nos. 1 and 2 and accepts notice.
3. As the respondents are duly represented, extra copies of the writ petition be served upon him by 06.08.2025.
4. The case of the petitioner herein is that in pursuance to the Industrial Policy of Assam, 2003, the petitioner had set up its industrial unit and commenced commercial production on 12.04.2007. The petitioner was also issued an Eligibility Certificate on 03.06.2008 whereby the incentives in respect to which the petitioner was entitled were mentioned to be Sales Tax Exemption, Power Subsidy, Subsidy on captive power generation and Subsidy on Drawal of Power Line.
5. It is seen from the Industrial Policy Resolution, 2003 more particularly at Clause 3.4 that the subsidy on captive power generation is given to the extent of 50% of the cost of Generating Set to the eligible industrial units subject to ceiling of Rs.10,00,000/- per unit. Accordingly, the petitioner after obtaining the Eligibility Certificate submitted a claim application on 18.07.2008 seeking subsidy claim for Generator (DG Set).
6. The record further reveals that in the year 2020, after almost 12 years, the respondent No.2 vide a communication dated 09.12.2020, sought for certain queries from the petitioner. The petitioner duly replied

to the same immediately along with the supporting documents. The petitioner expected that on the basis of the said queries, the petitioner's claim so made would be granted. However, again on 19.04.2024, after another 4 (four) years, the respondent No.2 had sought for certain clarifications from the Pollution Control Board.

7. The petitioner herein has approached this Court on the ground that for the last 17 years, the petitioner's claim for Subsidy on Captive Power Generation have not been granted. The learned Senior counsel appearing on behalf of the petitioner submits that on the basis of the assurance so given in the Industrial Policy of Assam, 2003, the petitioner had set its industrial unit and had made investments. For no rhyme or reason, for the last 17 years, the petitioner has been deprived of the benefits.

8. The respondents are directed to file their affidavit by 15.09.2025 stating as to why till date, the petitioner has not been granted the benefit of the subsidy more particularly on Captive Power Generation.

9. Liberty is given to the petitioner to file reply to the same, if so advised.

10. List accordingly.

JUDGE

Comparing Assistant