

GAHC010250892025



2026:GAU-AS:6095

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

**Case No. : WP(C)/1196/2026**

MS LAXMI AGENCIES AND ANR  
TR PHUKAN ROAD, HAIBARGAON, NAGAON 782002, ASSAM

2: SMT SUCHITA DEVI KHETAWAT  
W/O- SRI SURESH KUMAR KHETAWAT  
R/O- T.R. PHUKAN ROAD  
HAIBARGAON  
DISTRICT- NAGAON  
ASSAM 78200

VERSUS

THE UNION OF INDIA AND 5 ORS  
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE  
GOVERNMENT OF INDIA, MINISTRY OF INDUSTRIES AND COMMERCE,  
DEPARTMENT OF INDUSTRIAL POLICY AND PROMOTION, UDYOG  
BHAWAN, NEW DELHI

2:THE COMMISSIONER OF INDUSTRIES AND COMMERCE  
UDYOG BHAWAN  
BAMUNIMAIDAM  
GUWAHATI 781021  
ASSAM

3:THE GENERAL MANAGER  
DISTRICT INDUSTRIES AND COMMERCE CENTRE  
NAGAON 782003  
ASSAM

4:DEPUTY DIRECTOR  
O/O THE COMMISSIONER OF INDUSTRIES AND COMMERCE ASSAM  
UDYOG BHAWAN  
BAMUNIMAIDAM  
GUWAHATI 781021

ASSAM

5:ADDITIONAL DIRECTOR  
O/O THE COMMISSIONER OF INDUSTRIES AND COMMERCE ASSAM  
UDYOG BHAWAN  
BAMUNIM Aidam  
GUWAHATI 781021  
ASSAM

6:THE STATE OF ASSAM  
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE GOVT  
OF ASSAM  
DEPARTMENT OF INDUSTRIES AND COMMERCE  
DISPUR  
GUWAHATI 78100

**Advocate for the Petitioner** : MS. M L GOPE, MS S SARKAR,MR S K SAHA,MS. N HAWELIA

**Advocate for the Respondent** : DY.S.G.I., GA, ASSAM

**BEFORE  
HONOURABLE MR. JUSTICE KARDAK ETE**

**ORDER**

**Date : 05-05-2026**

Heard Ms. M. L. Gope, learned counsel for the petitioners. Also heard Mr. N. Goswami, learned State Counsel for respondent Nos. 2 to 6. None appears for the respondent No. 1/Union of India despite service of notice.

**2.** Challenge made in this writ petition is to the decision taken in the 60<sup>th</sup> State Level Committee ('SLC' for short) meeting dated 10.10.2019, whereby the claim of the petitioners for grant of benefit under the Central Capital Investment Subsidy Scheme under the North East Industrial and Investment Promotion Policy, 2007 ('NEIPP, 2007' for short) has been rejected.

**3.** The petitioner No. 1 is a firm engaged in manufacturing of mustard oil having its office at T.R. Phukan Road Haibargaon, Nagaon, Assam and the petitioner No. 2 is the proprietorship concern of the said firm. Under the Policies of 1997 and 2007, certain benefits were granted to industrial units in the North Eastern Region, including new industries as well as existing industries undergoing expansion, modernisation and diversification, by way of exemption from payment of certain taxes and duties as well as grant of subsidies, including Central Capital Investment Subsidy, with the objective of accelerating industrial development in the backward regions. Pursuant thereto, various schemes were framed, including the Central Capital Investment Subsidy Schemes of 1997 and 2007. The petitioner firm was found eligible under the said policies and was granted exemption from payment of basic central excise duty by way of hundred percent refund of the excise duty paid after adjusting CENVAT CREDIT for a period of 10 years under IPR, 1997 and NEIIPP, 2007.

**4.** The petitioner claims that the unit thereafter underwent substantial expansion and being eligible, applied for grant of Central Capital Investment Subsidy under the NEIIPP, 2007. After due verification, the claim of the petitioners was placed before the 50<sup>th</sup> State Level Committee meeting which was held on 17.08.2018. However, the claim of the petitioner was rejected by the respondent authorities on the ground that the unit of the petitioners has not increased in power, I.T. and VAT returns etc. Thereafter, the claim of the petitioners was again placed before the 60<sup>th</sup> State Level Committee meeting held on 10.10.2019, but the said Committee again rejected the claim of the petitioners.

**5.** It is the case of the petitioners that the respondent authorities have failed to analyze that in the 50<sup>th</sup> State Level Committee meeting, the rejection was made solely on the wrong assumption of facts and taking the periods of production prior to expansion as on 31.03.2017, without realizing that the same was the period of production after expansion. Having realized such discrepancy, the respondents again placed the claim of the petitioners before the 60<sup>th</sup> State Level Committee meeting. However, the same was again rejected vide minutes of meeting dated 10.10.2019, without affording the petitioners an opportunity to submit additional documents. The petitioners contend that the rejection of their claim is solely on the ground of non-production of documents relating to expansion, without any opportunity being granted to furnish the same. According to the petitioners, despite approaching the authorities and requesting for consideration of their claim by allowing submission of necessary documents, no action has been taken. Hence, the present writ petition.

**6.** Ms. M. L. Gope, learned counsel for the petitioners, submits that the issue involved in the present case is squarely covered by the order dated 18.09.2024, passed by a Co-ordinate Bench of this Court in WP(C) No. 443/2019 (M/S Ozone Ayurvedics, Unit-II vs. State of Assam & Ors.), and therefore, she prays that similar relief may be granted to the petitioners.

**7.** This Court, upon consideration of the submissions of learned counsel for the petitioners, had directed the learned State Counsel to respond to the submissions made by the learned counsel for the petitioners, particularly as to whether the case of **M/S Ozone Ayurvedics** (supra) would cover the case of

the present petitioners.

**8.** Today, Mr. N. Goswami, learned State Counsel, fairly submits that in similarly situated cases, pursuant to instructions issued by the Central Government, the claims made by the petitioners in WP(C) No. 3989/2018, WP(C) No. 3990/2018 and WP(C) No. 1711/2019 have already been reconsidered. He submits that since the present petitioners are also similarly situated having similar grievance, their case shall also be considered appropriately by the State Level Committee in its next meeting.

**9.** Considered the submissions of learned counsel for the parties and also perused the order dated 18.09.2024, passed in WP(C) No. 443/2019 (M/S Ozone Ayurvedics, Unit-II Vs. State of Assam & Ors.).

**10.** The Co-ordinate Bench of this Court in the case of **M/S Ozone Ayurvedics** (supra), upon consideration of the submissions of the learned counsel for the parties, has observed that it would not be necessary for the Court to enter into the adjudication of the disputed issues involved in those writ petitions and on the consent of the learned counsel for both sides, disposed of the writ petitions by providing that the claims of each of the writ petitioners shall be placed before the next meeting of the State Level Committee and thereafter the same be considered in the light of the instructions issued by the Central Government keeping in mind the policy objectives.

**11.** The relevant paragraphs of the order dated 18.09.2024, passed in WP(C) No. 443/2019, are reproduced hereinbelow:

*“The issue involved in all these writ petitions are common, viz. rejection of the petitioners’ prayer for grant of Central Capital Investment Subsidy under the North East Industrial Promotion Policy-2007 (NEIPP-2007) floated by the Central Government. The application for grant of such subsidy made by all the writ petitioners were earlier considered by the State Level Committee (SLC) headed by the Commissioner and Secretary, Industries and Commerce Department, Government of Assam and were rejected. Aggrieved by the orders of rejection, these writ petitions have been filed by the respective petitioners. According to the petitioners’ counsel, their clients have been devastated by the ill effects of pandemic COVID-19 and the industries are virtually facing closure. Therefore, unless the prayer for grant of subsidy is considered expeditiously, it would lead to a catastrophic consequences for their enterprises.*

*Mr. Kalita, learned Standing Counsel, Industries and Commerce Department, Assam, has responded to the said submission by producing a copy of the written communication dated 17/06/2022 issued by the Under Secretary to the Government of India, Ministry of Commerce and Industries and submits that instructions have been issued by the Central Government to reconsider the claims made by 3 (three) of the writ petitioners, viz. petitioners in WP(C) 3989/2018, WP(C)/3990/2018 and WP(C) 1711/2019 and their cases has already been considered afresh.*

*Since the present writ petitioners are also similarly situated having similar grievance, on instructions obtained from the departmental authorities, Mr. Kalita submits that the cases of the writ petitioners will also be considered appropriately by the SLC in its next meeting. If that be so, it would not be necessary for this Court to enter into adjudication of the disputed issues involved in these writ petitions. With the consent of learned counsel for all the sides, I, therefore, dispose of all the writ petitions by providing that the claims of each of the writ petitioners shall be placed before the next meeting of the SLC and thereafter, the same be considered in the light of the instructions issued vide letter dated 17/06/2022 and by keeping in mind the policy objectives.*

*Since both the writ petitions are being disposed of on the above mentioned submission of the learned departmental counsel, it is expected that the SLC will revisit/reconsider the claims of the petitioners objectively and consider the reliefs prayed for by the petitioners by adopting a positive approach and take appropriate decisions in accordance with the policy objectives."*

**12.** Upon consideration of the submissions of learned counsel for the parties and also on perusal of the order dated 18.09.2024, passed in WP(C) No. 443/2019, I am of the considered view that the case of the present petitioners would be covered by the order of the Co-ordinate Bench of this Court in the case of **M/S Ozone Ayurvedics** (supra). Thus, it would be appropriate to dispose of this writ petition by providing the similar relief to the present petitioners.

**13.** Accordingly, this writ petition is disposed of by providing that the claims of the petitioners shall be placed before the next meeting of the State Level Committee and thereafter the same be considered in the light of the instructions issued by the Central Government keeping in mind the objectives of the policy. The State Level Committee shall reconsider the claims of the petitioners objectively and consider the claim of petitioners and take appropriate decision in accordance with the policy objectives.

**14.** Writ petition stands disposed of in terms of above.

**JUDGE**

**Comparing Assistant**