IN THE HIGH COURT OF JHARKHAND AT RANCHI
W.P.(T) No.7544 of 2025

M/s. Narsingh Ispat Limited, a company registered under Companies Act, 1956/2013, having its Works at Village-Khunti, Chowka, P.O. & P.S. Chandil, District-Saraikela-Kharsawan, through its Director-cum-Authorized Signatory, namely, Ajay Kumar Singh, son of Umakant Singh, resident of B6F8D Moon City, Dimna Road, Mango, Jamshedpur, P.O. & P.S. Jamshedpur, District-East Singhbhum, Jharkhand.

.... Petitioner.

-Versus-

1. The State of Jharkhand through its Chief Secretary, Project Building, Dhurwa, Ranchi.
2. High Powered Committee through Director of Industries, State of Jharkhand through its Chairman, the Chief Secretary, Project Building, Dhurwa, Ranchi.
3. The Secretary, Department of Industries, Mines and Geology, Government of Jharkhand, Nepal House, Doranda, Ranchi.
4. The Director of Industries, Department of Industries, Mines and Geology, Government of Jharkhand, Nepal House, Doranda, Ranchi.
5. The Deputy Director, Department of Industries, Mines and Geology, Government of Jharkhand, Nepal House, Doranda, Ranchi.
6. The Secretary, Department of State Taxes, Jharkhand, Project Building, Dhurwa, Ranchi. .... Respondents.

CORAM : HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE RAJESH SHANKAR

For the Petitioner : Mr. Sumeet Gadodia, Advocate
For the State : Mr. Mohan Kr. Dubey, AC to AG

Order No.02 **Date: 23.12.2025**

1. The instant petition has been filed for the following reliefs:

> *"(i) For issuance of an appropriate writ/order/direction, including Writ of Mandamus, directing Respondent authorities more particularly Respondent Nos.2 and 3 to process applications of petitioner for grant of Subsidy/Incentive pertaining to reimbursement of State GST in terms of Clause 7.5 of the Jharkhand. Industrial Investment and Promotion Policy, 2016 [hereinafter referred as 'Policy of 2016' for short] pertaining to the financial years 2017-18 to 2022-23 and to consequentially, disburse the said amount to petitioner.*
> *(ii) For issuance of further appropriate writ/order/direction, including Writ of Mandamus, directing Respondents to pay*

interest @ 18% per annum on the amount of Subsidy/Reimbursement of State GST to petitioner in terms of Policy of 2016 [Annexure-1] from due date of payment till date of its actual realization;

(iii) For issuance of an appropriate writ/order/direction, including Writ of Declaration, declaring that action of Respondent Authorities in not reimbursing the amount of State GST to petitioner in terms of Clause 7.5 of Policy of 2016, is wholly illegal, arbitrary and violative of Articles 14 and 19(1)(g) of the Constitution of India and contrary to the principles of legitimate expectations."

2. Even though the formal notice in this regard has not been issued, however, Mr. Mohan Kumar Dubey, learned AC to AG has put appearance on behalf of the respondents and counter affidavit has also been filed on behalf of the respondent nos.3 to 5.

3. We shall have to reproduce the paragraph no.16 of the counter affidavit filed on behalf of the said respondents, which reads as under:

> *"16. That thereafter on 09/04/2025 in the High Level Team meeting, discussion was held over Commercial Tax Department, Ranchi submitted SOP, wherein decision was taken to place the SOP in the incoming High Power Committee for discussion and taking decision."*

4. Since the case of the petitioner has been referred to the High-Powered Committee, we deem it appropriate to dispose of this petition by directing the said Committee to take appropriate decision in the petitioner's case as expeditiously as possible and in any event by 31st January, 2026.

5. For compliance to come on 22nd February, 2026.

(Tarlok Singh Chauhan, C.J.)

(Rajesh Shankar, J.)

23rd December, 2025
Sanjay/Rohit
Uploaded on 23.12.2025