

**IN THE HIGH COURT OF MANIPUR
AT IMPHAL**

WP(C) No. 211 of 2025

Achanbigei Mayai Leikai Iminu Weavers Cooperative Society
Ltd. & 4 Ors.

...Petitioners

- Versus -

Union of India & 3 Ors.

...Respondents

**With
MC(WP(C)) No. 196 of 2025**

**B E F O R E
HON'BLE MR. JUSTICE A. GUNESHWAR SHARMA**

ORDER

13-03-2025

Heard Mr. N. Zequeson, learned counsel for the petitioners/
applicants.

Issue notice in both the main petition as well as miscellaneous
application.

Mr. Vijayanand Sharma, learned Sr. PCCG, accepts notice on behalf
of respondent Nos. 1 & 2 and Mrs. Ch. Sundari, learned Government
Advocate, accepts notice on behalf of respondent Nos. 3 & 4. Hence, service
is complete on all the respondents.

Learned counsel for the respondents pray for three weeks' time for
filing counter affidavits.

Mr. N. Zequeson, learned counsel for the petitioners, prays for interim
relief on the ground that Primary Handloom Weaver Cooperative Societies
(PHWCSS) with less than ten lakh turnover in a financial year for the last

three years are eligible for Marketing Incentive (MI) under National Handloom Development Programme (NHDP).

By the impugned order dated 04-03-2025 issued by the Secretary, Ministry of Textiles, Government of India, it is observed that all handloom agencies such as the petitioner herein has to GST compliant in order to get the benefit of Marketing Incentive under NHDP Scheme and they must have GST registration.

Mr. N. Zequeson, learned counsel for the petitioners, draws the attention of this Court to Section 22 of the Central Goods and Services Tax Act, 2017 where a person with taxable income of aggregate turnover of ten lakhs in a financial year in special category States are exempted from GST registration and it is stated that the impugned order is in violation of Section 22 of GST Act, 2017.

Mr. Vijayanand Sharma, learned Sr. PCCG for the Central Government, submits that Primary Handloom Agencies with GST compliant have already submitted representations to avail benefits of MI under the NHDP scheme and if the impugned order is passed by this Court, it will affect the other eligible persons and hence, no interim order may be passed by this Court.

Considering the submissions made at the Bar, the finalization of the grant of MI for the year 2024-2025 under the NHDP will be subject to the outcome of the writ petition.

List these cases on 25-04-2025.

JUDGE

Victoria