

**HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR**

S.B. Civil Writ Petition No. 3695/2021

Apm Industries Ltd.

-----Petitioner

Versus

State Of Rajasthan

-----Respondent

For Petitioner(s)	:	Mr. Sanjeev Johari with Mr. Naresh Gupta Mr. Subhankar Johari
For Respondent(s)	:	Mr. Punit Singhvi with Mr. Ayush Singh Mr. S.N. Bohra

JUSTICE DINESH MEHTA

Order

27/09/2021

1. The petitioner has approached this Court with a grievance that in clear defiance of the solar energy policy-2019, promulgated by the State on 18.12.2019, particularly Clause 16.4 thereof, the respondents are not extending benefits of the exemption of electricity duty payable qua the captive consumption of the electricity generated by the petitioner from its solar plant for the period after the commercial operation date (06.10.2020).
2. Mr. Punit Singhvi, learned counsel appearing for the Commercial Taxes Department, at the outset, submits that a unit can claim exemption only in terms of a notification issued by the Finance Department in exercise of powers under Section 3 of the Electricity Duty Act, 1962.
3. Inviting Court's attention towards the notification dated 10.07.2019, learned counsel argues that the exemption on

electricity duty was available to an entrepreneur only up to 31.03.2020 and since petitioner has started generation of electricity from its solar plant on 06.10.2020, it cannot claim any exemption.

4. As against this, the case of the petitioner is, that the State has consciously issued the energy policy on 18.12.2019, knowing it fully well that the above referred notification dated 10.07.2019, issued by the Finance Department, would remain in vogue only up to 31.03.2020.

5. In the prima facie opinion of this Court, as the State having consciously issued an energy policy in December, 2019 and having assured rather accorded benefits of exemption of electricity duty for a period of 7 years from the commercial operation date, cannot resile from the promise so made to the prospective entrepreneurs/investors.

6. Having regard to the facts obtaining in the present case, this Court feels that it would be imperative to ascertain the stand of the Finance Department, particularly with regard to the energy policy under consideration.

7. Having regard to the issue involved, this Court deems it appropriate to request Learned Advocate General to appear in this matter and enlighten the Court about the stand of the State vis-a-vis the policy and interplay of State's various wings/arms, including Finance Department, Energy Department and Commercial Taxes Department.

8. Mr. Sitanshu Sharma, associate to Mr. M.S. Singhvi, Advocate General is directed to accept the notice on behalf of the learned Advocate General. Mr. Johari to supply two sets of paper-book to Mr. Sharma today itself.

9. List this case on 21.10.2021.

(DINESH MEHTA),J

PREETI VALECHA /22

RAJASTHAN HIGH COURT



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