

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 9059/2022

URN: CW / 18010U / 2022

APM Industries Ltd., (Unit- Orient Syntex) SP-147, RIICO Industrial Area, Bhiwadi - 301019, Dist. Alwar (Raj.) Through Rajesh Saraswat S/o Shri K.C. Saraswat, Aged About 51 Years, Manager (Legal And IR)

-----Petitioner

Versus

1. State Of Rajasthan, Through Its Principal Secretary, Energy Department, Jaipur (Raj.)
2. The Department Of Commercial Taxes, Through The Commissioner, Kar Bhawan, State Govt., Near Bhawani Singh Circle, C-Scheme, Jaipur (Raj.)
3. Rajasthan Renewable Energy Corporation Ltd., (A Government Of Rajasthan Undertaking), Through Chairman, E-166, Yudhishthir Marg, C-Scheme, Jaipur (Raj.)
4. Jaipur Vidyut Vitran Nigam Ltd. (JVVNL), Through The Superintending Engineer (Commercial), JVVNL, Vidyut Bhavan, Janpath, Jaipur - 302 005 (Raj.).

-----Respondents

Connected With

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

URN: CW / 8558U / 2021

Apm Industries Ltd., (Unit Orient Syntex) Sp-147, Riico Industrial Area, Bhiwadi - 301 019, Dist. Alwar (Raj.) Through Manager

-----Petitioner

Versus

1. State Of Rajasthan, Through The Principal Secretary, Finance Department, Secretariat, Jaipur (Raj.)
2. The Department Of Commercial Taxes, Through The Commissioner, Kar Bhawan, State Govt., Near Bhawani Singh Circle, C-Scheme, Jaipur (Raj.)
3. Rajasthan Renewable Energy Corporation Ltd., (A Government Of Rajasthan Undertaking), E-166,

Yudhishtir Marg, C-Scheme, Jaipur (Raj.)

4. Jaipur Vidyut Vitran Nigam Ltd. (Jvvnl), Through The Superintending Engineer (Commercial), Jvvnl, Vidyut Bhavan, Janpath, Jaipur - 302 005 (Raj.).

----Respondents

For Petitioner(s)	:	Mr. Sanjeev Johari, Sr. Adv. with Mr. Shubhankar Johari, Adv. Mr. Ranvijay Singh, Adv.
For Respondent(s)	:	Ms. Mahi Yadav, AAG Mr. Kuldeep Singh Rathore, Adv. Ms. Chelsi Agarwal, Adv. Ms. Dhriti Laddha, Adv. for Mr. Rajendra Prasad, AG.

HON'BLE MR. JUSTICE ARUN MONGA
HON'BLE MR. JUSTICE MANEESH SHARMA

Order

13/07/2026

1. Petitioners herein seeks a declaration that Notification No. F.7(1) ENERGY/2016 dated 10.05.2022 is inapplicable to its Solar Power Plant, quashing and setting aside of the said Notification, declaration that the levy of Electricity Duty is illegal, and a direction for refund of the Electricity Duty recovered from the petitioners.
2. At the very outset, our attention has been drawn to a judgment rendered by the Division Bench of this Court at the Principal Bench, Jodhpur, in ***D.B. CWP No. 1151/2023*** dated 06.04.2026, and learned Senior Counsel appearing for the petitioners as well as learned counsel for the respondents are *ad idem* that the controversy raised herein is squarely covered by the same.
3. In view of the above consensus, both the writ petitions, as above, are accordingly disposed of in the same terms as the judgment, *ibid*, relevant of which reads as under:

"

21. *With these observes, the writ petition is accordingly disposed of with liberty to verify exact commercial operations date of each of the two solar projects set up by the petitioner i.e. as to whether the same are prior to amendment in the policy and thereafter, pass independent orders qua each claim of seeking exemption from the electricity duty by granting benefit for the limited period of seven years w.e.f. the commercial operations date (COD)."*

4. In case the petitioner is entitled to a refund, the petitioner shall be at liberty to give a representation to the respondents, which shall be looked into in accordance with law.

5. Accordingly, the instant writ petition stands disposed of.

6. All pending applications also stand disposed of.

(MANEESH SHARMA),J

(ARUN MONGA),J

38-39/ASHWANI-PARSHANT