

ITEM NO.28

COURT NO.7

SECTION XVI

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petition for Special Leave to Appeal (C) No.11038/2025

[Arising out of impugned final judgment and order dated 30-01-2025
in APO No. 106/2018 passed by the High Court at Calcutta]

EMAMI AGROTECH LIMITED

Petitioner(s)

VERSUS

STATE OF WEST BENGAL & ORS.

Respondent(s)

[ONLY IA NO. 36216/2026 IN SLP(C) NO. 28962/2025 LISTED UNDER THIS
ITEM]

WITH

SLP(C) No. 28962/2025 (XVI)

FOR APPLICATION FOR TAGGING/DETAGGING ON IA 36216/2026

IA No. 36216/2026 - APPLICATION FOR TAGGING/DETAGGING

Date : 26-02-2026 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE K.V. VISWANATHAN

For Petitioner(s) : M/S. Khaitan & Co., AOR

Mr. Neeraj Kishan Kaul, Sr. Adv.
Mr. Jayant K Mehta, Sr. Adv.
Ms. Astha Sharma, AOR
Ms. Anju Thomas, Adv.
Mr. Sanjeev Kaushik, Adv.
Ms. Mantika Haryani, Adv.
Ms. Pratibha Yadav, Adv.
Ms. Mansvini Jain, Adv.
Mr. Raghav Agarwal, Adv.
Ms. Dhaniya Krishnan, Adv.
Ms. Jyotika, Adv.

For Respondent(s) : Mr. Rakesh Dwivedi, Sr. Adv.
Mr. Kunal Mimani, AOR

Mr. Bharat Raichandani, Adv.
Mr. Aneesh Mittal, AOR
Mr. Mahesh Raichandani, Adv.
Ms. Komal Mittal, Adv.
Mr. Deepak Kumar Khokhar, Adv.

UPON hearing the counsel the Court made the following
O R D E R

I.A. NO. 36216/2026 IN SLP(C) NO. 28962/2025

1. We heard Mr. Neeraj Kishan Kaul and Mr. Jayant K Mehta, the learned senior counsel appearing for the applicant and Mr. Rakesh Dwivedi, the learned senior counsel appearing for the State of West Bengal.
2. It is the case of the applicant/petitioner that its unit is located at Falta, Special Economic Zone, South 24 Parganas, West Bengal, and in such circumstances is not liable to pay entry tax.
3. Insofar as the present litigation is concerned, rather, to put it in other words, the levy of entry tax is concerned, the State Government has floated a scheme called "The Settlement of Disputes, 2025 Scheme".
4. We are informed that the Scheme comes to an end tomorrow i.e., 27.02.2026 and the date of its operation is

likely to be extended further.

5. The main grievance of the applicant/petitioner is that number of representations have been preferred over a period of time before the authority concerned, the last being dated 30.12.2025, as regards the claim of exemption with respect of entry tax on the ground that the unit is situated within the *Special Economic Zone* ("SEZ"). However, till this date, the Commissioner of Commercial Taxes, Directorate of Commercial Taxes, Kolkata has not responded or replied to any of the representations.

6. Mr. Dwivedi would submit that the representations would not be considered by the authority because of pendency of the present Special Leave Petition before this Court.

7. We are of the view that this issue raised by the applicant/petitioner seeking exemption from entry tax on the ground that they fall within *Special Economic Zone* ("SEZ") should be looked into at the earliest.

8. We expect the authority concerned to decide the representation(s) and inform the applicant/petitioner about the outcome of the same in writing.

9. Let such decision be taken on the representation(s) within a period of two weeks from today.

10. The applicant shall be informed about the outcome with reasons in writing.

11. List after three weeks.

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)