

Writ Petition No.4898/2014**30.09.2014**

Shri Sumit Nema, learned counsel for the petitioner.

Ms. Mini Ravindran, learned Deputy Government Advocate for the respondent / State, on advance copy.

Heard.

By filing this petition under Article 226 of the Constitution of India, the petitioner has alleged inaction on the part of respondents in not taking decision on the petitioner's application dated 14.06.2011 (Annexure P/10).

According to the petitioner, an eligibility certificate was issued in favour of the petitioner on 24.05.2011 (Annexure P/9) and in the said eligibility certificate the period of exemption has been mentioned to be from 05.11.2008 to 04.11.2013. The case of the petitioner is that the period of exemption ought to have been from 24.05.2011 to 23.05.2016. He submits that as there was delay in issuance of eligibility certificate, the benefit of entry tax exemption could not be availed. According to the petitioner, the petitioner has deposited the entry tax for the said period.

Keeping in view the aforesaid, the petitioner submitted the application on 14.06.2011 (Annexure P/10) making a prayer before the Competent Authority of the respondents to amend the eligibility certificate and grant the eligibility certificate to the petitioner for the period from 24.05.2011 to 23.05.2016 instead of the eligibility, which was granted for the period from 05.11.2008 to 04.11.2013.

During the course of the argument, learned counsel for the petitioner argued that the District Level Investment Empowered Committee has power to review its own decision after taking into

consideration the relevant facts and circumstances. He submits that there are instances when the period of exemption was modified. He further submits that on that basis the petitioner will be able to persuade to the respondents to amend the eligibility certificate, as prayed for.

Having heard learned counsel for the parties, we are inclined to dispose of this writ petition by directing the Competent Authority of the respondents to consider the petitioner's application dated 14.06.2011 (Annexure P/10) as expeditiously as possible. The petitioner may also pray for refund of the tax, if no amendment as sought for, is allowed by the said authority. It is also open for the petitioner to submit a fresh detailed application with supporting documents before the Competent Authority of the respondents within two weeks from the receipt of copy of this order.

C. c. by tomorrow.

(Shantanu Kemkar)
Judge

(Jarat Kumar Jain)
Judge