

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

C.A. Nos.2256-2263 of 2020 @  
Petition(s) for Special Leave to Appeal (C) No(s).28194-28201/2010

(Arising out of impugned final judgment and order dated 10-03-2010 in SCA No. 5909/2008 10-03-2010 in SCA No. 6300/2008 10-03-2010 in SCA No. 6298/2008 10-03-2010 in SCA No. 6299/2008 10-03-2010 in SCA No. 5907/2008 10-03-2010 in SCA No. 8468/2008 10-03-2010 in SCA No. 6334/2008 10-03-2010 in SCA No. 6562/2008 10-03-2010 in SCA No. 5909/2008 10-03-2010 in SCA No. 6300/2008 10-03-2010 in SCA No. 6298/2008 10-03-2010 in SCA No. 6299/2008 10-03-2010 in SCA No. 5907/2008 10-03-2010 in SCA No. 8468/2008 10-03-2010 in SCA No. 6334/2008 10-03-2010 in SCA No. 6562/2008 passed by the High Court of Gujarat at Ahmedabad)

UNION OF INDIA & ANR. ETC.

Petitioner(s)

VERSUS

M/S V.V.F. LTD. & ANOTHER ETC. ETC.

Respondent(s)

WITH

C.A. No. 2264 of 2020 @ SLP (C) No. 14751/2013 (III),  
C.A. No. 2265 of 2020 @ SLP (C) No. 14752/2013 (III),  
C.A. No. 2266 of 2020 @ SLP (C) No. 14753/2013 (III),  
C.A. Nos. 2267-2275 of 2020 @ SLP (C) Nos. 15481-15489/2011 (XIV),  
SLP (C) No.19998/2013 (XIV),  
SLP .... CC No. 1787/2014 (XIV),  
C.A. No. 2276 of 2020 @ SLP (C) No.11878/2015 (XIV),  
C.A. No. 2277 of 2020 @ SLP (C) No.19370/2015 (XIV),  
C.A. No. 2278 of 2020 @ SLP (C) No.19868/2015 (XIV),  
C.A. No. 2279 of 2020 @ SLP (C) No.19386/2015 (XIV),  
C.A. No. 2280 of 2020 @ SLP (C) No.19379/2015 (XIV),  
C.A. No. 2281 of 2020 @ SLP (C) No.19376/2015 (XIV),  
C.A. No. 2282 of 2020 @ SLP (C) No.19384/2015 (XIV),  
C.A. No. 2283 of 2020 @ SLP (C) No.19380/2015 (XIV),  
C.A. No. 2284 of 2020 @ SLP (C) No.20626/2015 (XIV),  
C.A. No. 2285 of 2020 @ SLP (C) No.21583/2015 (XIV),  
C.A. No. 2286 of 2020 @ SLP (C) No.19320/2015 (XIV),  
C.A. No. 2287 of 2020 @ SLP (C) No.19371/2015 (XIV),  
C.A. No. 2288 of 2020 @ SLP (C) No.20109/2015 (XIV),  
C.A. No. 2289 of 2020 @ SLP (C) No.19378/2015 (XIV),  
C.A. No. 2290 of 2020 @ SLP (C) No.19375/2015 (XIV),  
C.A. No. 2291 of 2020 @ SLP (C) No.21406/2015 (XIV),  
C.A. No. 2292 of 2020 @ SLP (C) No.23331/2015 (XIV),  
C.A. No. 2293 of 2020 @ SLP (C) No.20630/2015 (XIV),  
C.A. No. 2294 of 2020 @ SLP (C) No.20631/2015 (XIV),

C.A. No. 2295 of 2020 @ SLP (C) No.20628/2015 (XIV),  
C.A. No. 2296 of 2020 @ SLP (C) No.20627/2015 (XIV),  
C.A. No. 2297 of 2020 @ SLP (C) No.19228/2015 (XIV),  
C.A. No. 2298 of 2020 @ SLP (C) No.23394/2015 (XIV),  
C.A. No. 2299 of 2020 @ SLP (C) No.23399/2015 (XIV),  
C.A. No. 2300 of 2020 @ SLP (C) No.23328/2015 (XIV),  
C.A. No. 2301 of 2020 @ SLP (C) No.19373/2015 (XIV),  
C.A. No. 2302 of 2020 @ SLP (C) No.23329/2015 (XIV),  
C.A. No. 2303 of 2020 @ SLP (C) No.23326/2015 (XIV),  
C.A. No. 2304 of 2020 @ SLP (C) No.20442/2015 (XIV),  
C.A. No. 2305 of 2020 @ SLP (C) No.23398/2015 (XIV),  
C.A. No. 2306 of 2020 @ SLP (C) No.23393/2015 (XIV),  
C.A. No. 2307 of 2020 @ SLP (C) No.20370/2015 (XIV),  
C.A. No. 2308 of 2020 @ SLP (C) No.19842/2015 (XIV),  
C.A. No. 2309 of 2020 @ SLP (C) No.22568/2015 (XIV),  
C.A. No. 2310 of 2020 @ SLP (C) No.21605/2015 (XIV),  
C.A. No. 2363 of 2020 @ SLP (C) No.23303/2015 (XIV),  
C.A. No. 2311 of 2020 @ SLP (C) No.23301/2015 (XIV),  
C.A. No. 2312 of 2020 @ SLP (C) No.23334/2015 (XIV),  
C.A. No. 2313 of 2020 @ SLP (C) No.21584/2015 (XIV),  
C.A. No. 2314 of 2020 @ SLP (C) No.23391/2015 (XIV),  
C.A. No. 2315 of 2020 @ SLP (C) No.23297/2015 (XIV),  
C.A. No. 2316 of 2020 @ SLP (C) No.23898/2015 (XIV),  
C.A. No. 2317 of 2020 @ SLP (C) No.23251/2015 (XIV),  
C.A. No. 2318 of 2020 @ SLP (C) No.23896/2015 (XIV),  
C.A. No. 2319 of 2020 @ SLP (C) No.23903/2015 (XIV),  
C.A. No. 2320 of 2020 @ SLP (C) No.23396/2015 (XIV),  
C.A. No. 2321 of 2020 @ SLP (C) No.23294/2015 (XIV),  
C.A. No. 2322 of 2020 @ SLP (C) No.23897/2015 (XIV),  
C.A. No. 2323 of 2020 @ SLP (C) No.23900/2015 (XIV),  
C.A. No. 2324 of 2020 @ SLP (C) No.23295/2015 (XIV),  
C.A. No. 2325 of 2020 @ SLP (C) No.23299/2015 (XIV),  
C.A. No. 2326 of 2020 @ SLP (C) No.23902/2015 (XIV),  
C.A. No. 2327 of 2020 @ SLP (C) No.27036/2015 (XIV),  
C.A. No. 2328 of 2020 @ SLP (C) No.23296/2015 (XIV),  
C.A. No. 2329 of 2020 @ SLP (C) No.26286/2015 (XIV),  
C.A. No. 2330 of 2020 @ SLP (C) No.23693/2015 (XIV),  
C.A. No. 2331 of 2020 @ SLP (C) No.26764/2015 (XIV),  
C.A. No. 2332 of 2020 @ SLP (C) No.23247/2015 (XIV),  
C.A. No. 2333 of 2020 @ SLP (C) No.23899/2015 (XIV),  
C.A. No. 2334 of 2020 @ SLP (C) No.23901/2015 (XIV),  
C.A. No. 2335 of 2020 @ SLP (C) No.27041/2015 (XIV),  
C.A. No. 2364 of 2020 @ SLP (C) No.27024/2015 (XIV),  
C.A. No. 2336 of 2020 @ SLP (C) No.27034/2015 (XIV),  
C.A. No. 2337 of 2020 @ SLP (C) No.26284/2015 (XIV),  
C.A. No. 2338 of 2020 @ SLP (C) No.27053/2015 (XIV),  
C.A. No. 2339 of 2020 @ SLP (C) No.27058/2015 (XIV),  
C.A. No. 2340 of 2020 @ SLP (C) No.25804/2015 (XIV),  
C.A. No. 2341 of 2020 @ SLP (C) No.27046/2015 (XIV),  
C.A. No. 2342 of 2020 @ SLP (C) No.26767/2015 (XIV),  
C.A. No. 2343 of 2020 @ SLP (C) No.27043/2015 (XIV),  
C.A. No. 2344 of 2020 @ SLP (C) No.26821/2015 (XIV),  
C.A. No. 2345 of 2020 @ SLP (C) No.27050/2015 (XIV),

C.A. No. 2346 of 2020 @ SLP (C) No.26294/2015 (XIV),  
C.A. No. 2347 of 2020 @ SLP (C) No.27048/2015 (XIV),  
C.A. No. 2348 of 2020 @ SLP (C) No.26283/2015 (XIV),  
C.A. No. 2349 of 2020 @ SLP (C) No.27049/2015 (XIV),  
C.A. No. 2350 of 2020 @ SLP (C) No.25799/2015 (XIV),  
C.A. No. 2351 of 2020 @ SLP (C) No.26295/2015 (XIV),  
C.A. No. 2352 of 2020 @ SLP (C) No.26287/2015 (XIV),  
C.A. No. 2353 of 2020 @ SLP (C) No.25797/2015 (XIV),  
C.A. No. 2354 of 2020 @ SLP (C) No.26290/2015 (XIV),  
C.A. No. 2355 of 2020 @ SLP (C) No.27744/2015 (XIV),  
C.A. No. 2356 of 2020 @ SLP (C) No.26972/2015 (XIV),  
C.A. No. 2357 of 2020 @ SLP (C) No.1907/2016 (XIV),  
C.A. No. 2358 of 2020 @ SLP (C) No.7208/2016 (XIV),  
C.A. No. 2359 of 2020 @ SLP (C) No. 10257/2018 (XIV),  
C.A. No. 2360 of 2020 @ SLP (C) No.10253/2018 (XIV),  
C.A. No. 2361 of 2020 @ SLP (C) No.12148/2018 (XIV) and  
C.A. No. 2362 of 2020 @ SLP (C) No.12496/2018 (XIV).

Date : 22-04-2020 These matters were called on for pronouncement of judgment today.

**For Petitioner(s)**

Mr. B. Krishna Prasad, AOR

Mr. Ashish Gopal Garg, Adv.

Mr. Rakesh Garg, Adv.

Ms. Shweta Garg, AOR

Mr. Himanshu Shekhar, AOR

**For Respondent(s)**

Mr. E. C. Agrawala, AOR

Mr. Ramendra Lal Auddy, AOR

Mr. Rajan Narain, AOR

Mr. V. K. Sidharthan, AOR

Mr. S. S. Shroff, AOR

M/S. K J John And Co, AOR

Mrs. Bina Gupta, AOR

Ms. Diksha Rai, AOR

Mr. K. V. Mohan, AOR

Mr. Satya Mitra, AOR

Mr. Partha Sil, AOR

Mr. Pawanshree Agrawal, AOR

Mr. Mahfooz Ahsan Nazki, AOR

Mr. Shriram P. Pingle, AOR

Mr. Shekhar Prit Jha, AOR

Mr. B. Krishna Prasad, AOR

Mr. Praveen Kumar, AOR

M/S. Khaitan & Co., AOR

Mr. Rahul Narayan, AOR  
Mr. Shashwat Goel, Adv.

Mr. Nikhil Singhvi, Adv.  
Ms. Sonia Dube, Adv.  
Mr. Shatadru Chakraborty, Adv.  
Ms. Kanchan Yadav, Adv.  
Mr. Anurag Singh, Adv.  
M/S. Legal Options, AOR

Mr. Sunil Murarka, Adv.  
Mr. Kunal Chatterji, AOR  
Ms. Maitrayee Banerjee, Adv.  
Mr. Pravar Veer Misra, Adv.

Mr. R. Parthasarathy, AOR  
Mr. Vishal Gupta, AOR  
Mr. Rana Ranjit Singh, AOR  
Mr. Gopal Singh, AOR

Mr. Raghvendra Kumar, Adv.  
Mr. Narendra Kumar, AOR

Ms. Diksha Rai Goswami, Adv.  
Mr. Parthiv K. Goswami, Adv.

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

Hon'ble Mr. Justice M.R. Shah pronounced one judgment and one order of the Bench comprising Hon'ble Mr. Justice Arun Mishra, His Lordship and Hon'ble Mr. Justice B.R. Gavai.

SLP(C) No.19998/2013 and SLP(C) No.... CC No.1787/2014 are dismissed as having become infructuous, in terms of the separate signed order.

For the rest of the matters, leave is granted in the Special Leave Petitions and the operative portion of the judgment is extracted below:-

"15. In view of the above and for the reasons stated above and once it is held that the subsequent notifications/industrial policies which were impugned before the respective High Courts are clarificatory in

www.ecourtsindia.com

nature and are issued in public interest and in the interest of the Revenue and they seek to achieve the original object and purpose of giving incentive/exemption while inviting the persons to make investment on establishing the new undertakings and they do not take away any vested rights conferred under the earlier notifications/industrial policies and therefore cannot be said to be hit by the doctrine of promissory estoppel, the same is to be applied retrospectively and they cannot be said to be irrational and/or arbitrary.

www.ecourtsindia.com

16. Under the circumstances, the respective High Courts have committed a grave error in quashing and setting aside the subsequent notifications/industrial policies impugned before the respective High Courts on the ground that they are hit by the doctrine of promissory estoppel and that they are retrospective and not retro-active. Consequently, all these appeals are ALLOWED. The impugned Judgments and Orders passed by the respective High Courts, which are impugned in the present appeals, quashing and setting aside the subsequent notifications/industrial policies impugned in the respective writ petitions before the respective High Courts, are hereby quashed and set aside. Consequently, the original writ petitions filed by the respective original writ petitioners before the respective High Courts challenging the respective subsequent notifications/industrial policies stand dismissed and for the reasons stated hereinabove, the challenge to the respective subsequent notifications/industrial policies impugned before the respective High Courts FAIL. However, it is CLARIFIED that the present judgment shall not affect the amount of excise duty already refunded, meaning thereby, the

www.ecourtsindia.com

cases in which the excise duty is already refunded prior to the subsequent notifications/industrial policies impugned before the respective High Court, they are not to be reopened. However, it is further CLARIFIED that the pending refund applications shall be decided as per the subsequent notifications/industrial policies which were impugned before the respective High Courts and they shall be decided in accordance with the law and on merits and as per the subsequent notifications/industrial policies impugned before the respective High Courts. All these appeals stand disposed of accordingly. NO COSTS.

16.1 Now, so far as the Civil Appeals @ SLP © Nos. 14751/2013, 14752/2013 and 14753/2013 are concerned, the challenge to notification Nos. 16/2008-CE and 33/2008-CE FAIL and the Excise authorities have in fact allowed the refund of excise in line with the subsequent notification Nos. 16/2008-CE and 33/2008-CE which are now upheld by this Court, the present appeals deserve to be dismissed and are accordingly dismissed. NO COSTS"

Pending application(s), if any, shall stand disposed of.

(NARENDRA PRASAD)  
ASTT. REGISTRAR-cum-PS

(JAGDISH CHANDER)  
ASSISTANT REGISTRAR

(One Signed "Reportable" judgment and one signed "Reportable" order, as above, are placed on the file)