
(2006) 03 CAL CK 0015
In the Calcutta High Court
Case No : Writ Petition No. 964 of 1998

Hindustan Lever Ltd. and Another

APPELLANT

Vs

State of West Bengal and Others

RESPONDENT

Date of Decision : 28-03-2006

Acts Referred:

Constitution of India, 1950 — Article 14, 19(1), 300A
Evidence Act, 1872 — Section 115

Citation : (2007) 5 VST 92

Hon'ble Judges : Kalyan Jyoti Sengupta, J

Bench : Single Bench

Judgement

Kalyan Jyoti Sengupta, J.—In this matter the first petitioner in effect wants the following relief: a writ in the nature of mandamus commanding the State Government to perform their solemn promise/assurance contained in the resolution dated May 27, 1994 and to grant assistance to the company under the said scheme from the period of July, 1995 to 1997 along with the interest at the rate of 7.1 per cent. Of course, formal relief for declaration has been sought for to the effect that the Clauses 3 and 5 of the resolution bearing No. 2027 FT May 231 FT and the retrospective effect sought to be given from April 1, 1994 are null and void and of no effect. Pursuant to the Finance Minister's Budget speech, on March 27, 1994 the Government of West Bengal launched a scheme by its resolution bearing No. 1460 FT dated May 27, 1994 for granting industrial promotional assistance by way of refund of 90 per cent of sales tax already paid for production. The said scheme was said to remain in force for a period of one year and provided for payment of Industrial Promotion Assistance equivalent to 90 per cent sales tax paid. The said resolution provided that the scheme had been formulated in public interest to allow financial assistance to certain industries in the State which have been passing through acute financial crisis, in order to tide over such crisis for promotion of such industries.

2. Relying upon and on the faith of the said representation and/or assurance and/or promise of the respondent contained in the said speech of Finance Minister

and the said resolution and subsequent resolution extending the said scheme from year to year with 90 per cent of the sales tax paid in respect of banaspati manufactured and sold in the State would be granted an industrial promotion assistance, the company did not stop production of banaspati in the State unit even though the said unit suffered huge loss, and continued to manufacture the same in spite of such losses and made substantial future investment towards capital in the State. The said company was under bona fide impression in view of the said representation made by the respondents that it will be able to cope with the loss by reason of industrial promotion assistance as announced by the Government from time to time. Thus on such representation the company altered its position believing that such industrial promotion assistance will help the company to improve the financial position and to keep the said unit in proper working condition.

3. The petitioner-company duly submitted application in prescribed form for grant of assistance under the said scheme. Such assistance was granted by making payment of financial assistance to the said company under the said scheme up to July, 1995.

4. Despite submission of application for the period covering July, 1995 to December, 1995 and thereafter till March, 1997 the said payment has not been made under the said scheme. The petitioner has acquired a vested right to get an amount of 90 per cent sales tax already paid, in view of the said scheme. Thereafter the said scheme was amended by resolution dated May 23, 1997 and therein there was no provision requiring production of documents for grant of assistance or for grant of assistance for the period of discontinuance of production. In terms of the Clauses 3 and 5 of the said resolution dated May 23, 1997 the right accrued in favour of the petitioner is sought to be taken away. This cannot be done under the law, as this amended resolution has no retrospective effect at all. The respondent's refusal to make payment under the said scheme is wholly arbitrary, illegal and discriminatory. As such the aforesaid relief was claimed.

5. Mr. S.S. Ray, learned Senior Advocate, appearing in support of this application contends that the basis of the petitioner's claim is clear promise/representation of the Government through the budget speech and the resolution dated May 27, 1994. Pursuant to this promise the petitioner has acted upon and in fact the Government has also acted upon by making payment prior to September quarter of 1994 without any objection. Thus, this promise cannot be withdrawn and/or altered except by legislative action, or even for executive necessity. The said promise is binding on the State. It is settled position of the law that doctrine of promissory estoppel has also been applied against the Government and this has been settled in a series of decisions of the Supreme Court. The following are the decisions:

Promod Chandra Deb and Others Vs. The State of Orissa and Others, .

Union of India (UOI) and Others Vs. Godfrey Philips India Ltd., .

Union of India (UOI) and Others Vs. Indo-Afghan Agencies Ltd.,

Motilal Padampat Sugar Mills Co. Ltd. Vs. State of Uttar Pradesh and Others, .

AIR 1972 SC 248

6. The aforesaid propositions has also been reiterated in recent times by the Supreme Court in the following decisions:

Sharma Transport Rep. by D.P. Sharma Vs. Government of Andhra Pradesh and Others, , State of Punjab Vs. Nestle India Ltd. and Another, , and State of Orissa and Others Vs. Mangalam Timber Products Ltd., and Mullah's Contract Act 12th Edition, pages 299-309.

7. He further contends that by holding out promise and inducing the petitioner to act thereupon the Government has created vested or legal right and such right cannot be affected by mere executive order and without there being sanction by the legislative action. He has referred to a Supreme Court decision for this proposition.

8. Promod Chandra Deb and Others Vs. The State of Orissa and Others, . Even assuming by a policy decision a promise can be withdrawn but 8 such a decision cannot be arbitrary, unreasonable or mala fide and further such policy decision is not permissible if it offends the rule of promissory estoppel. In this context he has relied on the following decisions:

Y. Srinivasa Rao Vs. J. Veeraiah and Others,

Asif Hameed and others Vs. State of Jammu and Kashmir and Others, ,

M/s. Ugar Sugar Works Ltd. Vs. Delhi Administration and Others, , and

Pournami Oil Mills and Others Vs. State of Kerala and Another, .

9. He urges the petitioner's reasonable and legitimate right already created 9 is frustrated by the impugned policy decision of the subsequent resolution and this is wholly unconstitutional. He draws my attention to the following decisions of the Supreme Court in this context:

[1999] Supp. SCC 440.

State of Uttar Pradesh and Others Vs. Vijay Bahadur Singh and Others,

Wing Commander J. Kumar Vs. Union of India (UOI) and Others, .

State of Orissa and Another Vs. Dr Asim Kumar Mohanty and Others, .

10. By the impugned resolution of 1997, the petitioner's vested right is sought 10 to be taken away retrospectively. The executive order and/or decision cannot have any retrospective operation and such a decision is wholly unreasonable and mala fide. In this connection he has laid emphasis on a decision of the Supreme

Court reported in Bannari Amman Sugars Ltd. Vs. Commercial Tax Officer and Others, .

11. He contends further that in some cases it is ruled that before change of 11 policy by the Government intending to affect somebody's right, the State has to give an opportunity of being heard to the party concerned. In this case without giving any chance the decision was taken, as such the same is not binding. He has drawn my attention to a Supreme Court decision reported in Navjyoti Co-operative Housing Society etc. Vs. Union of India and Others, and also text book of Wade and Forsyth, 9th Edition on Administrative Law.

12. It is wrongly contended that the subsequent resolution of 1997 is clarificatory in nature and such clarification has got retrospective effect of the first resolution.

13. He submits that Clauses 3, 4 and 5 of the resolution dated May 27, 1994 are very clear, without any ambiguity or vagueness. Therefore, these Clauses must be considered in their plain and simple meaning, and result is retrospective consequences. In this context he relies on the decision of the Supreme Court reported in Nelson Motis Vs. Union of India and another, . Second resolution dated May 23, 1997 is an independent one and it creates new right with new obligation. By no stretch of imagination it can be said to be a clarificatory. Clarification statute is passed merely to clear ambiguity or doubt of previous statute. He has relied on the decision of the Supreme Court reported in Keshavlal Jethalal Shah Vs. Mohanlal Bhagwandas and Another, and Commissioner of Income Tax, Bombay etc. Vs. M/s. Podar Cement Pvt. Ltd. etc., . Moreover if two interpretations are possible the original resolution stands even if the subsequent resolution is accepted as clarificatory one. Reliance is placed on the following decisions for this proposition of law:

In re Athlumney [1898] 2 QB 547, R. Rajagopal Reddy (dead) by L.Rs. and others Vs. Padmini Chandrasekharan (dead) by L.Rs., and M/s. Birla Cement Works Vs. The Central Board of Direct Taxes and Others, .

14. Accordingly he contends that the second resolution is ultra vires Articles 14 and 19(1) of the Constitution of India as the same is arbitrary, irrational and unreasonable. Thus the petitioner is entitled to get reliefs for payment of money or suitable adjustment and this is permissible under the law in writ jurisdiction as it has been held in the following decisions:

Burmah Construction Co. Vs. The State of Orissa and Others, .

Sales Tax Officer, Banaras and Others Vs. Kanhaiya Lal Mukundlal Saraf, .

Dhanyalakshmi Rice Mills and Others Vs. The Commissioner of Civil Supplies and Another, .

ABL International Ltd. and Another Vs. Export Credit Guarantee Corporation of India Ltd. and Others, .

15. He has also taken a point of discrimination as the other manufacturers have

been paid during the same period whereas the petitioner has been left out because of the aforesaid resolution. There is no reasonable or rational nexus between the object of the impugned resolution and the discrimination that is being brought about therein between the persons similarly situated. He has sought reliance on two decisions in AIR 1956 SC 545 and AIR 1955 SC 1346.

16. He says that the claim of Rs. 5 crores and odd is the petitioner's property in law and fact. He has sought reliance for this proposition of law on the following Supreme Court decisions and also the text book:

Madan Mohan Pathak and Another Vs. Union of India (UOI) and Others, , Dwarkadas Shrinivas of Bombay Vs. The Sholapur Spinning and Weaving Co. Ltd. and Others, , Rustom Cavasjee Cooper Vs. Union of India (UOI), , Jilubhai Nanbhai Khachar, etc. etc. Vs. State of Gujarat and another, etc. etc., and Salmond's Jurisprudence 12th Edition, pages 412-415, 418-420.

17. Mr. L.K. Gupta, learned Senior Advocate appearing for the State, 17 submits that the scheme relied on by the petitioner was introduced in the public interest for industrial promotion. Meaning of the word "promotion" is to encourage enterprise. Clause 3 of the Scheme is inherently intended not to apply to enterprises that have stopped manufacturing. This will be apparent from the wording of the said clause used in present tense. He urges as a legal proposition that tense used herein is a relevant guide for interpretation of any provision of statute and in this connection he has relied on an English Decision reported in [1967] A. C. 13.

18. Had it been the intention of the Scheme that the same would be applicable in case of goods already manufactured or sold then different words namely "has been manufactured" and "has been sold", would find place.

19. The 1997 resolution at page 52 of the writ petition is clarificatory and it has been made explicit what was implicit in the original Scheme. His legal contention is that clarificatory provision always has retrospective effect. He relied on the decision of the Supreme Court in this context rendered in case of Commissioner of Income Tax, Bombay etc. Vs. M/s. Podar Cement Pvt. Ltd. etc., .

20. Principle of promissory estoppel has no manner of application in this case, he emphasises, as there is no sufficient pleading in the writ petition about the case of promissory estoppel.

21. He contends that the plea of promissory estoppel is a mixed question of fact and law. It must be averred clearly that promises were held out and pursuant thereto the petitioner has acted upon altering its position. From the submission and averment of the petitioner it will appear that the writ petitioner did not rely and act upon so-called promise on being assured by the scheme. It was the writ petitioner's own policy to manufacture banaspati despite having incurred loss. Thus the factual case of promissory estoppel has not been stated.

22. He further contends that the scheme was introduced initially for one 22 year

without any assurance for its continuance. Only extension of scheme was granted on a year-to-year basis. Thus the text of the scheme cannot be said to be a promise in real sense. In support of his submission on the plea of promissory estoppel he has relied on a decisions of the Supreme Court rendered in case of Shri Bakul Oil Industries and Another Vs. State of Gujarat and Another, and Motilal Padampat Sugar Mills Co. Ltd. Vs. State of Uttar Pradesh and Others, and in case of State of Punjab Vs. Nestle India Ltd. and Another, Reported as State of Punjab Vs. Nestle India Ltd. and Another, and Bannari Amman Sugars Ltd. Vs. Commercial Tax Officer and Others, .

23. He further submits that even if for argument's sake it is assumed that there is a promise, it can be withdrawn subsequently for overriding public interest so that the public money is not frittered away for the gain of private individuals. This has been held long time back in Motilal Padampat Sugar Mills Co. Ltd. Vs. State of Uttar Pradesh and Others, and in the subsequent Supreme Court decisions relied on by the petitioner.

24. He contends that right to get financial assistance for the period prior to discontinuance of manufacturing activities is an existing right and it has not been taken away ; it has merely been suspended until production is resumed. Conditional right is not the same thing as vested right and it cannot be termed as a property under Article 300A of the Constitution.

25. He urges that right with regard to money becomes vested one when it is received, referring to a decision of the Kerala High Court reported in Rev. Rev. Fr. Joseph Valamangalam and Others Vs. State of Kerala, . This is why the third proviso in amended resolution at page 53 of writ petition provides assistance already paid. Hence there is no discrimination. Question of deprivation of right is wholly inappropriate in the context of the object of the Scheme because of the language used therein. The right under original Scheme is defeasible one. Plea of deprivation is ill-founded in view of defeasible right. The judgment in case of Darbar Shri Vira Vala Surag Vala, Vadia Vs. The State of Saurashtra (Now Bombay), , is very apposite in this case. In view of the above, there is no case made out in the writ petition and the same should be dismissed.

26. I have carefully considered the facts of the case pleaded in the petition and affidavits and also examined documents annexed thereto. I have heard the submission of the learned Counsel. In this case the following are the questions, which have fallen for consideration of this Court:

(i) Whether by and under the Resolution dated May 23, 1997 adopted by the Finance (Taxation Department), Government of West Bengal, can be given retrospective effect aiming at to take away the benefit given under the earlier resolution dated May 27, 1994 as extended from time to time.

(ii) Whether the petitioner's right of promotional assistance in terms of Resolution of 1994 for the period starting from July, 1995 to March, 1997 is vested right or not.

(iii) Whether the Government is estopped from backing out from the promise held out by the earlier Resolution of 1994 by the subsequent resolution aiming at to take away the right already accrued in favour of the petitioner.

27. If so what is the nature of the relief the petitioner is entitled to.

28. It is an admitted position that in terms of the Resolution dated May 27, 28 1994 and the subsequent Resolution extending the said Scheme from year to year exemption of 90 per cent of the sales tax paid in respect of the banaspati manufactured and sold was granted till June, 1995. However, the said assistance from the month of July, 1995 to March, 1997 have been denied on the strength of the 1997 Resolution. The representation and/or promise held out under the 1994 resolution is not denied and disputed by the Government as to its applicability and enforceability in this application. The objection is that at any time the Government can withdraw a promise for overriding public interest. The doctrine of promissory estoppel is one of the branches of the law of equity. The enforcement of the promissory estoppel for obtaining relief as a cause of action was not expressly recognised in this country. Later on the law had developed in this branch to such extent and level that promissory estoppel is now enforceable not only against private individuals but also in appropriate case against Government and/or instrumentality of the Government. In the case of State of Punjab Vs. Nestle India Ltd. and Another, , the Supreme Court has traced the other decisions of the apex court in this aspect. It has been noted by Justice Mrs. Ruma Pal that Justice Chandrasekhar Aiyar in case of Collector of Bombay Vs. Municipal Corporation of The City of Bombay and Others, , ruled as follows:

...The invalidity of the grant does not lead to the obliteration of the representation . . . Can the Government be now allowed to go back on the representation, and if we do so, would it not amount to our countenancing perpetration of what can be compendiously described as legal fraud which a court of equity must prevent being committed. If the resolution can be read as meaning that the grant was of rent-free land, the case would come strictly within the doctrine of estoppel enunciated in Section 115 of the Indian Evidence Act. But even otherwise, that is, if there was merely the holding out of a promise that no rent will be charged in the future, the Government must be deemed in the circumstances of this case to have bound themselves to fulfil it... Courts must do justice by the promotion of honesty and good faith, as far as it lies in their power.

29. In that case Government without entering into any agreement or any executing conveyance promised and/or represented the Bombay Municipal Corporation to use a piece of land for the purpose of setting up of a market rent-free. Later on the Government after 70 years backed out from this promise with the plea that the land was meant for transfer in accordance with law.

30. Therefore it is clear that promissory estoppel does not remain within the realm of enforceable contract. There is no element of quid pro quo. None the less, it is enforceable. What is of consideration is the necessity of equity and

fairplay. Because on the basis of the promise, if the promisee alters its position detrimental to its interest, this affectation itself is a consideration which gives rise an action. It appears that the observation of Justice Chandrasekhar Aiyar was a minority view in that judgment, but the same was later on adopted by the Supreme Court without any exception in all the decisions rendered subsequently.

31. The above principles was also followed in case of Union of India (UOI) and Others Vs. Indo-Afghan Agencies Ltd., . In this case the Supreme Court approving the aforesaid observation of Justice Chandrasekhar Aiyar held in paragraph 23 as follows:

23. Under our jurisprudence the Government is not exempt from liability to carry out the representation made by it as to its future conduct and it cannot on some undefined and undisclosed ground of necessity or expediency fail to carry out the promise solemnly made by it, nor claim to be the judge of its own obligation to the citizen on an ex parte appraisalment of the circumstances in which the obligation has arisen. We agree with the High Court that the impugned order passed by the Textile Commissioner and confirmed by the Central Government imposing cut in the important entitlement by the respondents should be set aside and quashed and that the Textile Commissioner and the Joint Chief Controller of Imports and Exports be directed to issue to the respondents import certificates for the total amount equal to 100 per cent of the f. o. b. value of the goods exported by them unless there is some decision which falls within Clause 10 of the Scheme in question.

32. In the case of Union of India (UOI) and Others Vs. Godfrey Philips India Ltd., , the three-Judge Bench of the Supreme Court has followed the same principle and observed in paragraph 12 as follows:

There can therefore be no doubt that the doctrine of promissory estoppel is applicable against the Government in the exercise of its Governmental, public or executive functions and doctrine of executive necessity or freedom of future executive action cannot be invoked to defeat the applicability of the doctrine of promissory estoppel. We must concede that the subsequent decision of this Court in Jit Ram Shiv Kumar and Others Vs. State of Haryana and Others, , takes a slightly different view and holds that the doctrine of promissory estoppel is not available against the exercise of executive functions of the State and the State cannot be prevented from exercising its functions under the law...

33. In this case earlier decision of the two-Judge Bench of Supreme Court 33 rendered in case of Jit Ram Shiv Kumar and Others Vs. State of Haryana and Others, was overturned and judgment rendered in case Motilal Padampat Sugar Mills Co. Ltd. Vs. State of Uttar Pradesh and Others, was accepted and followed as the correct position of law as far as doctrine of promissory estoppel is concerned.

34. While tracing the development of the law of promissory estoppel and its 34 applicability I find subsequently a large number of decisions have been rendered

by the Supreme Court and High Courts all over India. Few decisions of the Supreme Court have been brought for the court's assistance by Mr. Ray which are as follows:

Delhi Cloth and General Mills Ltd. Vs. Union of India (UOI), ;

Kasinka Trading and another, etc. etc. Vs. Union of India and another, ;

Sharma Transport Rep. by D.P. Sharma Vs. Government of Andhra Pradesh and Others, .

State of Orissa and Others Vs. Mangalam Timber Products Ltd., .

State of Punjab Vs. Nestle India Ltd. and Another, .

35. Upon careful reading of all these decisions it appears to me the principle 35 laid down by the Supreme Court for enforcement of promissory estoppel uniformly is that the State is bound by the promise if the promisee altered its position by acting upon. It has also been settled that promissory estoppel cannot be applied against the statutory provision, meaning thereby if the Legislature thinks fit to withdraw the promise by way of appropriate legislation then such promise cannot be enforced. The true principle behind it is that the Legislature always enacts laws for the interest of the public at large even if such an action affects individual rights. Therefore, true distinction is while enforcing the promise or withdrawal of the promise the court has to examine whether withdrawal of the promise is a legislative action or an executive action. If it is legislative action, court cannot enforce it nor can the litigant ask for enforcement of such promise. When the promise is withdrawn by executive action then again it has to be seen whether such executive action is for the overriding public interest and for benefit of the people or not. Absence of public interest and bona fide in executive action is what is called an arbitrary and unauthorised action, such an action of the executive authority cannot be supported.

36. In the context as above now this case has to be examined whether the 1997 resolution is to be scrutinised and whether it is an executive action or legislative one. The Resolution of 1994 is no doubt an executive action whereby unequivocal promise was held out to the petitioner and also other manufacturers of banaspati of assistance of industrial promotion. Admittedly this has been acted upon by both the promisee and the Government which refunded the sales tax already collected to the extent of 90 per cent. This factual position is not denied and disputed. It is contended by Mr. Gupta that 1997 resolution is clarificatory in nature.

37. I am unable to accept the contention for there cannot be any clarification at all because the State has already acted upon pursuant to the earlier promise of 1994, moreover as rightly contended by Mr. Ray, upon plain reading of a particular document or any notification if the meaning is clear and unambiguous no interpretation or clarification is required. A large number of decisions are cited in support of this proposition and I accept this contention as principle of law. In

this connection judgment rendered by the Supreme Court reported in Keshavlal Jethalal Shah Vs. Mohanlal Bhagwandas and Another, and Commissioner of Income Tax, Bombay etc. Vs. M/s. Podar Cement Pvt. Ltd. etc., , can be referred to.

38. Therefore, the retrospective effect of 1994 as contended by Mr. Gupta is given as it is sought to be given, then benefit already given to the petitioner has to be withdrawn retrospectively, and it is not the case of the State. It seems to me that the benefit given in terms of the earlier resolution is not intended to be given by the Government any more on the strength of the aforesaid 1997 resolution. The second resolution is executive action. I do not find any statement wherefrom it can be gathered that this has been done for overriding public interest. In the affidavit in opposition it has not been stated either as to why benefit accrued already ought to be withdrawn giving retrospective operation. If retrospective effect is given it would be wholly inequitable as the petitioner has already acted upon pursuant to the earlier promise, and manufactured and marketed, banaspati therefore, whatever benefit has been granted the same has to be given under the 1994 resolution. The decisions rendered in case of State of Punjab Vs. Nestle India Ltd. and Another, State of Punjab Vs. Nestle India Ltd. and Another, and State of Orissa and Others Vs. Mangalam Timber Products Ltd., , may be referred to. I fail to comprehend the contention of Mr. Gupta as to why the principle of promissory estoppel will not have any application in this matter. Case of promissory estoppel factually has been made out in paragraph 15 of the petition. It is not the concern of the Government as to whether the petitioner has suffered loss. The only criterion while applying principle of promissory estoppel, is whether conditions mentioned in 1994 resolution have been fulfilled or not. I find that the petitioner has fulfilled the same and in fact has received the benefit on earlier occasion as I have already observed. It is true that the representation and statement made in 1994 was for only one year but from time to time this benefit was extended and I think extension of the original benefit amounts to continuation of the earlier promise.

39. I accept argument of Mr. Ray that right to enforce promissory estoppel necessarily resulted in refund of sales tax and it is not merely chose-in-action and so in that sense it is a right to refund and this right, though is not a legal one, is an equitable right emanating from the promise which in its turn creates a legal relationship between the petitioner and the State. Such a right cannot be taken away, as rightly contended by Mr. Ray, without the authority of law. I think it is an enforceable right and it could not be taken away. I do not think it a right within the meaning of Article 300A of the Constitution of India and for which any legislative action is necessary. This right could be taken away by the executive action when the same is required for the overwhelming public interest. Then again it is possible without affecting petitioner's right already accrued. During one year the benefit might have been derived, but in future it could be taken away by executive action for public interest. No court of law nor the citizen of India can compel the Government to continue with any benefit for indefinite

period unless the same is required for public interest. Government adopts policy decision granting exemption and withdrawing the same always for the public interest. I find in this case in order to promote industrial development in the sphere of production of banaspati, Government took decision for granting 90 per cent refund of sales tax so that the manufacturers of the banaspati can survive and employment is generated and it is withdrawn when it was found that the very object and purpose of giving such promotional benefit was fulfilled.

40. I am unable to accept the contention of Mr. Ray that it is a debt payable by the Government to the petitioner. I think the sales tax paid by the petitioner is refundable. It is one kind of bounty. Debt means according to me, when one has taken money on credit and liable to repay. It is not a question of repayment, as nothing was received by the Government. Therefore, the decisions rendered in this regard as cited by Mr. Ray are not applicable. I am of the view from the above that the petitioner is entitled to get relief but in what form is the question. The order of payment in a writ jurisdiction can be made and it is a settled position of law. The Supreme Court in numerous cases has decided so. Of hand, I find three Supreme Court decisions reported in ABL International Ltd. and Another Vs. Export Credit Guarantee Corporation of India Ltd. and Others, and Firm A.T.B. Mehtab Majid and Co. Vs. State of Madras and Another, .

41. Considering facts and circumstances of this case payment order should not be made but suitable relief can be granted directing adjustment. I therefore hold that the petitioner is entitled to get assistance under the scheme and resolution dated May 27, 1994 from the month of July, 1995 to March, 1997. But the petitioner is not entitled to any interest as claimed as according to me it is not a debt, so question of payment of interest does not and cannot arise. This amount is to be adjusted as against the sales tax payable by the petitioner and adjustment can be made spreading over the next five years.

42. There will be no order as to cost.