(2018) 05 MP CK 0104

In the Madhya Pradesh High Court

Case No : WRIT PETITION NO.2574, 2578 OF 2017

M/S Ruchi Soya Industries Ltd. Through Shri Ganesh Joat — APPELLANT

Vs

State Of Madhya Pradesh & Others — RESPONDENT

Date of Decision : 16-05-2018

Acts Referred:

Constitution of India, 1950 — Article 226
Madhya Pradesh Value Added Tax Act, 2002 — Section 26A

Citation : (2018) 05 MP CK 0104

Hon'ble Judges : PANKAJ KUMAR JAISWAL, J;SUNIL KUMAR AWASTHI, J

Bench : Division Bench

Advocate : P.M. Choudhary, Anil Kumar Jain, Sudarshan Joshi

Final Decision : Dismissed

Judgement

Sl.

No.","Category of

DisÂ?

trict","Minimum fixed

capital investment

for eligibility (Rs. In

crore)","Period of

Assistance (in

years)

1.,Advance,25,3

2.,"Backward

â??Aâ??",20,5

3.,"Backward

â??Bâ??",15,7

4.,"Backward

â??Câ??",10,10

vf/kdre 5 o""kZ dh vof/k esa dqy lgk;rk jkf'k fLFkj vkfLr;ksa esa fd;s x;s iwWath fuos'k ls vf/kd ugh gksxhA",,,

Ã?- ftys dh Js.kh Â Â U;wure ik= lgk;rk dh,,,

Â Â LFkk;h iwWath Â Â Â Â vof/k,,,

os""VuÂ Â Â Â Â¼:-",,,

djksM+ esaÂ½,,,

1 Â Â 2 Â Â Â Â Â Â Â 3 Â Â 4,,,

1- vxz.kh ftyk 25 3 o""kZ",,,

2- fiNM+k ftyk 20 5 o""kZ",,,

v,,,

3- fiNM+k ftyk 15 7 o""kZ",,,

c,,,

4- fiNM+k ftyk l 10 10 o""kZ",,,

6-4 m?kksx fuos'k lao)Zu lgk;rk dh x.kuk djus ds fy, foÃ?;@okf.kfT;d dj ls vfHker gS fd] bdkbZ }kjk e/;izns'k esa mRikfnr rS;kj mRikn ij dh xbZ",,,

fcÃ?h ij foÃ?;@okf.kfT;d dj dk Hkqxrku] ftlesa bdkbZ }kjk Ã?; fd;s x;s dPps eky ds fy, Hkqxrku fd;s x;s dj dh jkf'k lfEefyr ugh gSA bdkbZ dks m?",,,

kksx fuos'k lao)Zu lgk;rk ,sls mRikn ds ckjs esa miyC/k ugh gksxh] tks fd] bdkbZ ds Loa; ds }kjk mRikfnr ugh gSA bdkbZ dks nh tkus okyh m?kksx",,,

fuos'k lao/kZu lgk;rk jkf'k dh x.kuk gsrq mlds }kjk tek dh xbZ dj jkf'k ml o""kZ gsrq bdkbZ ds dj fu/kkZj.k vkns'k dh jkf'k ds 50 izfr'kr@75 izfr'kr rd",,,

ik=rkuqlkj lhfer jgsxhAâ??,,,

10. After completion of assessment under the provisions of Madhya Pradesh Value Added Tax Act, 2002 as well as under the provisions of Central",,,

Sales Tax Act, 1956 for the periods from 01.04.2009 to 31.03.2010, 01.04.2010 to 31.03.2011 and 01.04.2011 to 31.03.2012, the petitioner submitted",,,

an application in the prescribed Form No.3 to the Commercial Tax Officer for issuance of certificate showing the tax paid by the unit on the goods,,, manufactured in the said unit vide Annexure P/14 to P/16. The Commercial Tax Officer, Circle No.1, Mandsaur, has forwarded certificates",,,

(Annexure P/17 to Annexure P/19) directly to the General Manager, District Trade & Industries Centre, Mandaur with copy to the petitioner. The",,,

petitioner, after receipt of the certificates, submitted applications (Annexure P/20 to Annexure P/22) in prescribed Form No.5 to the Madhya Pradesh",,,

TRIFAC through the General Manager, District Trade & Industries Centre, Mandsaur for each year, requesting for release of the assistance, in",,,

accordance with the scheme. The General Manager, District Trade & Industries Centre, Mandsaur, then forwarded the matter vide Annexure P/23 to",,,

Annexure P/25 to the Managing Director, TRIFAC and requested the said Authority along with its report and recommendations for release of the",,,

assistance in accordance with the Scheme.,,,

11. The Chief General Manager, MP TRIFAC, Bhopal vide letters dated 25.10.2017 (Annexure P/1 to Annexure P/3) has communicated rejection of",,,

claim of the petitioner for the years 2009-10, 2010-11 and 2011-12 by the Board of Directors, MP TRIFAC in its 173rd Meeting held on 27.06.2015 on",,,

the ground that the petitioner deposited lesser amount of tax then the amount which it has retained as the amount of TDS, which was deducted by it at",,,

the time of purchase. It is this order / communication which has been impugned in the present writ petition.,,,

12. Learned Senior Counsel for the petitioner has submitted that the Authority Competent to take decision about the grant of Industrial Promotion,,,

Assistance to the industry with capital investment of Rs.3 crores or more is the State Level Industrial Investment Promotion Committee, neither the",,,

Managing Director of the MP TRIFAC nor the Board of Directors of the MP TRIFAC has any jurisdiction to refuse assistance under the Scheme.,,,

13. It is further submitted that the decision of the Board of Directors of the MP TRIFAC is in violation to the principles of natural justice. He,,,

submitted that the concerned Authority should have provided a fair and transparent procedure and lastly the Authority concerned must apply its mind,,,

and disposed of the matter by reasoned and speaking order. The impugned order fails to satisfy any of the above requirements; and is in flagrant,,,

violation of the principles of natural justice and cannot be sustained in law; and as such, the same is liable to be quashed.",,,

14. On merit, he submitted that provisions of Section 26-A of the Madhya Pradesh Value Added Tax Act, 2002 permits the dealer like the petitioner to",,,

retain tax deducted at source from the assessment made by the supplier of notified good â??Soyabeanâ??.,,,

15. In the present case, the petitioner has admittedly deposited tax which is confirmed and certified by the Prescribed Authority. Refusal of Industrial",,,

Investment Promotion Assistance on the ground that provisions enable the petitioner to retain tax deducted at source from the payment made to the,,,

supplier is outside the scope of the Scheme and Policy of the State Government. The denial of assistance regarding retention of tax deducted at,,,

source under Section 26-A of the Madhya Pradesh Value Added Tax, 2002 amounts to introduction a new condition for disqualifying the petitioner",,,

from assistance under the Scheme. He has placed reliance on the law laid down by the Apex Court in the case of State of Madhya Pradesh v. G.S.,,,

Dall & Flour Mills reported in (1991) 24 VKN 224 = (1991) Tax Law Decisions 198; and submitted that denial of benefit to the petitioner is not,,,

sustainable in law and prayed that the writ petition be allowed.,,,

16. As per reply of the State Government, the claim of the petitioner was duly considered by the Madhya Pradesh TRIFAC in its 173rd Meeting held",,,

on 27.06.2015.,,,

17. According to the respondents, the claim of the petitioner for the year 2009-10 was placed before the State Level Committee for the assistance",,,

under the Scheme of 2004. The claim was considered by the State Level Committee in its 17th Meeting held on 09.07.2012. The Committee after,,,

considering the claim decided, as under: -",,,

â??foRrh; o""kZ 2009&10 ds fy, bdkbZ dk izFke Dyse izdj.k lfefr ds fopkjkFkZ izLrqr fd;k x;kA okf.kfT;d dj foHkkx }kjk izdj.k ds lanHkZ esa voxr",,,

djk;k x;k fd okf.kfT;d dj foHkkx dh vf/klwpuk Ã?- ,&5&5&07&1&5Â¼2Â½ fnukad 04-01-2008 ,oa ,&3&28&09&1&VÂ¼19Â½ fnukad 03-08-2009",,,

}kjk lks;kchu@eLVMZ ,oa dkWVu dks dPpk eky ds :i esa mi;ksx djus okyh bdkbZ;ksa dks L=ksr ij dj dh dVkSrh ds :i esa uks'kuy buiqV VSDl fjcsV",,,

ds izko/kku ykxw gS vr% muls lacaf/kr fufeZr mRiknksa dh fcÃ?h ij ns; dj ds laca/k es] L=ksr ij dkVh xbZ jkf'k ls vf/kd fd;s x;s dj ds Hkqxrku ds,,,

vk/kkj ij gh fuos'k lao/kZu lgk;rk Lohd`r fd;k tkuk mi;qDr gksxkA vr% ,sls izdj.kksa esa bdkbZ }kjk pqdk;s x;s dj rFkk mlds }kjk L=ksr ij dkVh xbZ",,, jkf'k dh iqf""V fd;s tkus dh vko';drk gSA vr% lfefr }kjk fopkjkijkar ;g fu.kZ; fy;k x;k fd okf.kfT;d dj foHkkx bdkbZ }kjk VhMh,l ds :i esa jksdh xbZ",,,

jkf'k rFkk bdkbZ dks iznku dh tk ldus okyh fuos'k lao/kZu lgk;rk jkf'k ds laca/k esa fLFkfr Li""V djus ds mijkUr izdj.k iqu% vkxkeh lfefr ds fopkjkFkZ",,,

izLrqr fd;k tk;sAâ??,,,

The aforesaid decision was communicated to the petitioner vide letter No.3648.,,,

18. Similarly, for the year 2009-10 the claim of the petitioner was again placed before the State Level Committee in its 18th Meeting held on",,,

26.09.2012. The Committee, after considering the claim decided, as under: -",,,

â??lfefr }kjk izdj.k ij fopkj fd;k x;kA o""kZ 2009&10 gsrq bdkbZ dk Dyse gSA okf.kfT;d dj vk;qDr }kjk lfefr dks voxr djk;k x;k fd bdkbZ }kjk fufeZr",,,

mRiknksa ij ns; dj ds fo:) vk;-Vh-vkj ds lek;kstu mijkar :i;s 51]93]000-00 dj dk Hkqxrku fd;k x;k gSA bdkbZ }kjk dPpk eky lks;kchu dh [kjhnh le;,,,

VhMh,l :i;s 3]93]84]834-00 dk dVkS=k fd;k x;k gSA fd;k x;k Hkqxrku VhMh,l dh jkf'k ls de gksus ds dkj.k bdkbZ dks fuos'k lao/kZu lgk;rk dh ik=rk",,,

ugh vkrh gSA mijksDr laca/k esa lfefr dks voxr djk;k x;k fd lks;kchu ds izlaLdj.k dh laLFkk The Soyabean Processors Association of India }kjk,,,

fnukad 22-09-2012 dks vH;kosnu izLrqr fd;k x;k gS] ftl ij dk;Zokgh izfÃ?;k/khu gSA vr% lfefr }kjk fu.kZ; fy;k x;k fd izLrqr vH;kosnu ds fujkdj.k rd,,,

izdj.k yafcr j[kk tk;sAâ??,,,

The aforesaid decision was communicated to the petitioner vide letter No.4606 dated 26.10.2012.,,,

19. The State Government through Department of Commerce, Industries & Employment vide its order F-1611/2014/B-11/Bhopal dated 02.03.2015",,,

has implemented Madhya Pradesh Investment Promotional Scheme, 2014. Clause 2.4 of the said Scheme, 2014 specifically states that all prevailing",,,

empowered committee prior to coming into force of Scheme of 2014 shall come to an end and claims will be decided as per the Scheme of 2014.,,,

Clause 2.4 of the Scheme of 2014 reads, as under: -",,,

â??2-4 iwoZ izpfyr m?kksx lao/kZu uhfrÂ¼;kWaÂ½ ,oa VSDlVkbZy ifj;kstukvksa gsrq iqujhf{kr fo'ks""k iSdst 2012 ds varxZr lqfo/kk@lgk;rk dk",,,

ykHk izkIr djus gsrq xfBr fofHkUu lfefr;ksa dks lekIr djrs gq,] iwoZ dh uhfrÂ¼;kWaÂ½ ,oa mDr fo'ks""k iSdst varxZr izkIr@Lohd`r izdj.kksa dk",,,

fujkdj.k **e/;izns'k fuos'k izksRlkgu ;kstuk] 2014** esa fu/kkZfjr izfÃ?;kuqlkj fd;k tk,xkAâ??",,,

20. From the above, it is clear that the Committee constituted under the Policy of 2004 no longer exists and the pending claims with regard to grant of",,,

financial assistance shall be decided as per the provisions of the Scheme, 2014. As per provision of Clause 3.21 of Scheme of 2014, the State Level",,,

Committee headed by the Chief Secretary shall comprise of the following Members: -,,,

â??3-21 **jkT; Lrjh; lkf/kdkj lfefr** ls vfHkizsr gS eq[; lfpo dh v/;{krk esa xfBr lfefr ftlesa izeq[k lfpo] okf.kfT;d dj foHkkx] izeq[k lfpo] okf.kT;] m?,,,

kksx vkSj jkstxkj foHkkx rFkk izeq[k lfpo] foRr foHkkx gS rFkk izca/k lapkyd] e/; izns'k VsÂªM ,.M bUosLVesaV QsflfyVs'ku dkiksZjs'ku fyfeVsM",,,

lfefr ds insu lfpo gSAâ??,,,

21. In light of the Policy of 2014, the claims have to be decided and in pursuance of that, the petitionerâ??s claim for the year 2009-10 (as received",,,

on 24.01.2015 from District Trade & Industry Centre, Narsinghpur) was processed under the prevailing Scheme of 2014. The claim was considered",,,

by the State Level Empowered Committee in its First Meeting held on 04.04.2015, wherein the Committee decided, as under: -",,,

â??uohu bdkbZ dk mRiknu fnukad 21-11-2008 gSA osV ,oa lh,lVh dh izfriwfrZ dh lqfo/kk gsrq vf/kdre jkf'k :- 4750-41 yk[k ekU; dh xbZA lqfo/kk",,,

gsrq 75 izfr'kr dh nj ls fnukad 2111-2008 ls 20-11-2018 Â¼10 o""kZÂ½ rd ik=rk fu/kkZfjr dh xbZA ;kstukUrxZr iath;u gsrq vkosnu fnukad 30-6-2008",,,

gS tks mRiknu fnukad ds iwoZ dk gSA bdkbZ dks fufeZr mRiknksa dh fcÃ?h ij ns; dj ds laca/k esa] l=ksr ij dkVh xbZ jkf'k Â¼dPps eky ds Ã?; ij dj,,,

dh dVkSrh mijkar VhMh,l ds :i esa j[kh xbZ jkf'kÂ½ ls vf/kd fd, x, dj ds Hkqxrku ds vk/kkj ij gh osV ,oa lh,lVh dh izfriwfrZns; gksxhAâ??",,,

22. In light of the above decision of the Committee, where the period and rate of the benefits were decided and duly communicated vide letter dated",,,

27.04.2015 bearing No.938 and was sent to the petitioner unit. After the said decision being taken by the Committee, in pursuance of Clause 12.9 and",,,

18.4 of the Scheme of 2014, the claim of the petitioner for the years 2009-10, 2010-11 and 2011-12 was decided by the Board of Directors, MP",,,

TRIFAC in its 173rd Meeting held on 27.06.2015.,,,

23. Clause 12.9 and 18.4 of the Scheme of 2014 reads, as under: -",,,

â??12-9 jkT; Lrjh; lkf/kdkj lfefr }kjk foRrh; lgk;rk Lohd`fr vkns'k tkjh gksus ds mijkUr ,eih VÂªk;Qsd }kjk fu/kkZfjr izfÃ?;k vuqlkj lkef;d",,, Â¼PeriodicalÂ½ lgk;rk jkf'k dk forj.k fd;k tkosxkA,,,

18-4 lfefr ls Lohd`fr izkIr gksus ds mijkUr m?kksx lao/kZu uhfr] 2014 varxZr ns; foRrh; lgk;rk@lqfo/kk dk iznk; e- iz- VÂªk;Qsd }kjk fd;k tk;sxkA,,,

izca/k lapkyd] VÂªk;Qsd ,sls forj.k djrs le; vU; foHkkxksa ls vko';drkuqlkj mfpr ijke'kZ dj ldsaxsA Lohd`r lgk;rk jkf'k dk Hkqxrku bdkbZ dks cSadlZ",,,

pSd@fMekaM MÂªkQ~V@bZ&isesaV ds ek?;e ls bdkbZ ds cSad [kkrs esa fd;k tk;sxkAâ??,,,

24. In light of the above, the decision taken by the Board of Directors of MP TRIFAC is as per the Policy and as per the prescribed procedure. The",,,

contention of the petitioner â?" Unit, that the Board of Directors have exceeded its jurisdiction is devoid of substance and has no merit.",,,

25. In 173rd Meeting of the Board of Directors of MP TRIFAC on 27.06.2015, the claim of the petitioner as regards 2009-10 was considered, while",,,

considering the said claim, as per report of Commercial Tax Department, Indore through which it was known that the Unit on its produced goods had",,,

deposited a tax of Rs.51.93 lacs after adjustment of ITR. The Unit at the time of purchasing of the new material i.e. Soyabean had deducted TDS to,,,

the tune of Rs.375.72 lacs as per Section 26-A of the Madhya Pradesh Value Added Tax Act, 2002; thus, the total amount of tax deposited is lower",,,

than the ITR withheld and therefore, the Board of Directors rightly held that the amount payable is â??nilâ??.",,,

26. Similarly, the claim pertaining to the year 2010-11 was also considered in the same meeting and relying on the report of Commercial Tax",,,

Department, where the tax paid after adjustment of ITR was Rs.437.85 lacs, whereas the amount kept with the Unit which was deducted by it while",,,

making payment for purchase of raw material as per Section 26-A in form of TDS was Rs.1142.81 lacs. Thus, the Board of Directors decided that",,,

the amount payable is â??nilâ??.,,,

27. On the similar line, the claim for the year 2011-12 was considered on 27.06.2015 in its 173rd Meeting. Relying on the certificate issued by the",,,

Commercial Tax Department in Form No.4, where the tax paid after adjustment of ITR was Rs.993.03 lacs, whereas the amount kept with the Unit",,,

which was deducted by it while making payment for purchase of raw material as per Section 26-A of the Madhya Pradesh Value Added Tax Act,",,,

2002 in form of IDS was Rs.1691.79 lacs. Thus, the Board of Directors decided that the amount payable is â??nilâ??.",,,

28. On 04.04.2015, the State Level Empowered ComÂ mittee in its meeting had already decided that the decisive factor for payment of compensation",,,

of MP VAT and CST would be the amount of tax paid and amount of money withheld by the Unit while deducting TDS on purchase under Section,,,

26-A of the Madhya Pradesh Value Added Tax Act, 2002. Thus, if the amount deposited is lesser than the amount withheld, there is no question of",,,

compensating the Unit as regards the taxes.,,,

29. In order to appreciate the controversy, we have already reproduced Clause 3.10, 6.2 and 6.4 of eÃ¨; iznsâ??k fuosâ??k laoÃ¨kZu lgk;rk ;kstuk",,,

Âµ 2004 (Annexure P/6) in preceding paragraphs.,,,

30. The sum and substance of the said clauses of Scheme, 2004 (Annexure P/6) is to provide financial assistance to the industrial units only on that",,,

amount of tax which is deposited by them after adjustment of input tax rebate.,,,

31. Notification No.2 dated 04.01.2008 was issued by the State Government thereby notifying Soyabean and Mustard Seeds for deduction of tax at,,,

source under the provisions of Section 26-A of the Madhya Pradesh Value Added Tax Act, 2002. This notification was made applicable with effect",,,

from 05.01.2008.,,,

32. Section 26-A of the Madhya Pradesh Value Added Tax Act, 2002 reads, as under: -",,,

â??26-A. Deduction of tax at source in respect of certain goods,,,

(1) Notwithstanding anything contained in any other provision of this Act, every registered dealer (the purchaser) who purchases such goods as may",,,

be notified by the State Government for sale or consumption from another registered dealer, shall deduct input tax from the amount payable by him to",,,

the selling registered dealer (the seller) for such purchase.,,,

(2) On deduction of the amount under sub-section (1), the purchaser shall issue a certificate of deduction of tax to the seller in such form and manner",,,

as may be prescribed.,,,

(3) The certificate of deduction of tax shall constitute a good and sufficient discharge of the liability of the seller to pay tax in respect of such,,,

transaction and the amount so deducted shall be adjusted by him in such manner as may be prescribed and this certificate shall not be used for,,, discharge of the liability of any other transaction.,,,

(4) No input tax rebate shall be claimed or be allowed in respect of the goods notified under sub-section (1).,,,

(5) In the event of disposal of,-",,,

(a) (i) goods purchased; or,,,

(ii) the goods specified in Schedule II, manufactured out of the goods purchased, otherwise than by way of sale within the State of Madhya Pradesh",,,

or in the course of inter-state trade or commerce or in the course of export out of the territory of India; or,,,

(b) the goods specified in Schedule I, manufactured out of the goods purchased, otherwise than by way of sale in the course of export out of the",,,

territory of India, the purchaser shall deposit the amount at the rate of 4 percent of the purchase price, net of input tax, of the goods purchased.",,,

(6) The provisions of Sections 18, 20, 21, 24, 25 and 39 shall mutatis mutandis apply to the amount payable under sub-section (5).",,,

(7) The purchaser shall retain as refund the amount deducted under sub-section (1) which is equal to the amount of input tax rebate notionally,,,

admissible under section 14 on such purchases.â??,,,

33. The provisions of Section 26-A of the Madhya Pradesh Value Added Tax Act, 2002 clearly postulates that if a registered dealer purchases any",,,

goods, which are notified by the State Government for sale or consumption from another registered dealer than he is enjoined to deduct input tax from",,,

the amount payable by them to the selling registered dealer for such purchase. The purchaser then issues a certificate of deduction of tax to the seller,,,

in the prescribed form and the seller shall use those certificates as the proof of discharge of liabilities of tax at the time of his assessment.,,,

34. In the case in hand, for the years 2009-10, 201011 and 2011-12 the petitioner has deposited lesser amount of tax than the amount which the",,,

petitoner has retained to itself as the amount of TDS which was deducted by it at the time of purchase. Thus, the petitioner cannot be given benefit",,,

which does not accrue to it under the Policy.,,,

35. In the facts and circumstances of the present case, if the petitioner is given the benefit of the Scheme by providing financial assistance up to 75%",,,

of its tax deposited, then the situation will become such that on one hand, the petitioner has retained the amount of tax, which it has collected at the",,, time of purchase as TDS and on the other hand, it would get 75% of the amount of tax demand as assistance from respondent No.1. In this way for a",,,

single demand of tax, the petitioner would get double benefit, one in the shape of TDS and the other in the shape of adjustment under the Scheme of",,,

2004. This position would be contrary to Clause 6.2 of the Scheme of 2004 as also the object of the scheme.,,,

The objective of the Scheme of 2004 is not to provide money to industrial units for its operation, but it was to provide relaxation in payment of tax, as",,,

in the present case, the petitioner has already got that relaxation by retaining money in shape of TDS more than the money paid by it in form of tax; as",,,

such, if the petitioner is given assistance under the Scheme of 2004, then it would amount to provide public money to a unit which is not otherwise",,,

entitled for the same and would create financial burden on public exchequer.,,,

36. As per the averments made in Writ Petition No.2578/2017, the petitioner â?" company has established a new industrial unit in village Gadarwada,",,,

District Narsinghpur of State of Madhya Pradesh for manufacture and sale of Soya Refined Oil, D-oiled Cake etc. and has started commercial",,,

production with effect from 27.11.2009.,,,

37. By the impugned communication / letter dated 25.01.2017 (Annexure P/1, Annexure P/2 and Annexure P/3) issued by the Chief Managing",,,

Director, Madhya Pradesh Trade and Investment Facilitation Corporation, Bhopal, whereby a decision dated 27.06.2015 with regard to denial of grant",,,

of Industrial Investment Promotion Assistance under the Madhya Pradesh Industrial Promotion Policy, 2004 for years 2009-10, 2010-11 and 2011-12",,,

to the petitioner has been taken by the Board of Directors of Madhya Pradesh Trade & Investment Facilitation Corporation Limited (TRIFAC) in its,,,

173rd Meeting.,,,

38. Admittedly, the unit of the petitioner at Gadarwada, District Narsinghpur (MP) comes within the territorial jurisdiction of Principal Seat of High",,,

Court of Madhya Pradesh at Jabalpur. Office has failed to notice the aforesaid fact and failed to raise objection regarding territorial jurisdiction of,,,

Indore Bench of Madhya Pradesh High Court, nor the same was pointed out by the petitioner at the time of hearing of the case.",,,

39. In this background, it is not desirable for us to entertain Writ Petition No.2578/2017. The issue involved in the writ petitioner regarding territorial",,,

jurisdiction of this bench has been squarely covered by catena of the decisions of the Apex Court.,,,

40. For the above mentioned reasons, Writ Petition No.2574/2017 has no merit and is accordingly dismissed with costs of Rs.10,000/- (rupees ten",,,

thousand); out of the amount of costs, an amount of Rs.7,000/- (Rupees seven thousand) shall be deposited in the account of ""Army Welfare Fund",,,

Battle Causalities"" at Syndicate Bank, South Block Branch, New Delhi (IFSC Code: SYNB0009055) with Account No.90552010165915; and",,,

remaining amount of Rs.3,000/- (rupees three thousand) shall be deposited with the Secretary, Madhya Pradesh High Court Bar Association, Indore",,,

within four weeks from today.,,,

41. Writ Petition No.2578/2017 is dismissed on the ground of territorial jurisdiction of this bench as well as on merits also.,,,

Original order be retained in Writ Petition No.2574/2017 and a copy thereof be retained in connected case.,,,

