

(1995) 12 GAU CK 0007
In the Gauhati High Court
Case No : Civil Rule No. 751 of 1993

Vinay Cements Limited

APPELLANT

Vs

State of Assam and Others

RESPONDENT

Date of Decision : 06-12-1995

Acts Referred:

Evidence Act, 1872 — Section 115

Citation : AIR 1997 Guw 34

Hon'ble Judges : S.L. Saraf, J

Bench : Single Bench

Advocate : P.K. Goswami, A.K. Bhattacharyya and M. Hazarika, for the Appellant; P.C. Deka, M. Pathak, C.K. Das and G. Sharma, Government Advocate, for the Respondent

Judgement

S.L. Saraf, J.—By this writ petition, the petitioners have sought for a writ of mandamus for a direction on the respondents to grant eligibility certificate under the incentive scheme of the Government of Assam, Department of Industries known as 1982 Scheme issued by the Department of Industries on 12th of October, 1982. By the said scheme, the Government of Assam announced a package of incentives on new industries and existing industries for undertaking expansion and or diversification of the existing industries. The said incentives intended to give an impetus to a speedy industrial development and extend assistance to individual entrepreneurs and in particular, encourage local entrepreneurs to take up industrial ventures, the Government of Assam announced an industrial policy vide Notification No. MI.60/67 dt. the 8th March, 1969. The policy laid down guidelines in respect of fiscal incentives, provision of infrastructure, marketing facilities, suitable power tariffs and extension of financial assistance and tax concessions. Being faced by certain difficulties, the Government revised its 1969 policy and make it more broad based and effective so as to speed up the pace of industrialisation in the State and framed the said 1982 Scheme. The said scheme was made available to private sector/to co-operative sector/to joint sector/State/public sector, Central public sector

undertakings was not considered eligible for incentives under the said scheme. The basic requirement for the purpose of 1982 Scheme was to take (i) initial effective steps; and (ii) final effective steps. Under the initial effective steps (i) the unit shall be in effective possession of land; (ii) registration of the firm or company or society; (iii) the unit should have obtained provisional SSI Registration or letter of intent from the Government of India; and (iv) cases not covered under the Industries (Development and Regulations) Act, 1951, the unit should have applied for DGTD registration. The final steps were to be taken are as follows :

- (a) Industrial licence/DGTD registration should have been obtained;
- (b) Capital goods clearance should have been obtained;
- (c) The means of finance for the project should have been completed;
- (d) Other clearance, if any, from the Central/State Government should have been obtained;
- (e) The unit should have acquired at site fixed assets to the extent of at least 10% of the total fixed assets as envisaged for the project;
- (f) The unit should have incurred expenditure on the project to the extent of at least 25% of the capital cost envisaged for the project.

2. The promoters of the petitioner company being encouraged by the incentives contained in the scheme of 1982 and in order to give impetus to the industrial growth of the State decided to set up a cement factory in the State of Assam though otherwise the same was not conducive nor viable proposition. The promoter of the petitioner company by a letter dated 11-4-84 applied under the Industries (Development and Regulations) Act, 1951 to the Government of India, Ministry of Industries for granting of an industrial licence for the manufacture of Portland Cement falling under the Scheduled Industries No. 35(1). By letter dated 2-7-84, the Under Secretary to the Government of India, Ministry of Industries issued under No. L:561 (1984) to the promoter an industrial licence (letter of intent) for the establishment of a new undertaking in the North Cachar Hills District in the State of Assam for the manufacture of Portland Cement up to the annual capacity of 52,000 tonnes. Subsequently, by a letter dated 2-11-84, the Joint Secretary to the Government of India, Industries Department informed the said promoter that depending upon the viability of the project, the Government of Assam may take up participation under the assisted sector which would be channelised through the Assam Industrial Development Corporation Ltd. to the extent of 10% of the equity. The promoter Shri N.M. Bawri was requested to forward the project profile to the A.I.D.C. Ltd. On 9-11-84, the Principal Secretary (N), North Cachar Hills District Council, Haflong, issued a "No Objection Certificate" to the said promoter of the company for establishing a cement factory at Umrangshu, N. C. Hills, subject to obtaining requisite licence/lease from the authority concerned. Again by letter dated 9-1-85, the Joint

Secretary to the Government of Assam wrote to Sri B. Srikantan, Consultant (Minerals) North Eastern Council Secretariat, Shillong informing, inter alia, that the State Government is encouraging private entrepreneurs to invest in this sector considering the requirement of cement in the North Eastern Region, and such investments may be promoted by the State Government in the assisted sector wherein the State Government may also participate in equity participation to the tune of ten per cent of the total equity and that the A.I.D.C. shall be the agency of the Government in this regard and the release of funds to the AIDC shall be by the State Government. On 15-3-95, the said promoter sent a letter to the Udyog Vikash, the implementing agency of the AIDC Ltd. along with a duly filled in application in the prescribed form for registration under the scheme of 1982 which was duly received by the Udyog Vikash. On 26-3-85, the Udyog Vikash was pleased to issue a Provisional Registration Certificate being No. VV/55 to the said promoter. It was also certified that the unit was categorised under 35(1) in the list of industries eligible for the incentives under the scheme of 1982. Thereafter, by a letter dated 7-5-85, the Convenor of Udyog Vikash addressed a letter to Late N. M. Bawri, the promoter of the company that the new unit will be covered by the Scheme of 1982 since the firm orders have already been placed by him for substantial part of the plant and machinery and various other effective steps have been taken by him for implementation of the project. The Convenor further assured that the eligibility certificate shall be issued in. due course. Being eligible under the Scheme of 1982, it was confirmed that he shall be entitled to a capital subsidy of Rs. 20 lakhs for setting up the project in the N.C. Hill District of Assam, under the capital subsidy scheme of the Government of India. The Promoter of the Company by a letter dated 7-6-1985 informed the Managing Director of Assam Industrial Development Corporation Ltd. about the sanctioning of the mining lease by the State of Assam, no objection certificate issued by the District Council and the preparation of the detailed project report. By letter dated 19-8-1985, the Deputy Secretary to the Government of Assam, Power, Mines and Minerals Department informed the Promoter of the Petitioner Company that under the mineral concession Rules, 1960, the Governor of Assam was pleased to grant a mining lease for limestone over an area of 0.35 sq. km. (approx) near village Umrangshu in N.C. Hills District for a period of 20 years and the promoter was directed to deposit a sum of Rs. 1000/- by way of security which was duly done. On 10th Sept. 1985 the Promoter of the petitioner Company informed the AIDC about the Mining Lease for Limestone and also about the intention of the petitioner Company to start the Unit in 1985 itself and insisting for appointment of Consultants to the said Corporation. By a letter dated 30th Sept. 1985 certain queries were made by the AIDC On 7-11-1985 the Additional Secretary and Settlement Officer, North Cachar Hills District Council, Haflong passed an order allotting 250 bighas of land for the purpose of setting up the Cement Plant. The Promoter by a letter dated 12-11-1985 informed the AIDC about grant of said land and requested them to participate in the project by way of equity participation. The authorities from time-to time were informed of the progress being made for implementation of

the project. By a letter dated 30-1-1986, the Convenor of Udyog Vikash was pleased to grant permission for engaging Entech Constultany Bureau for preparation of the detailed project report. The Promoter of the petitioner company supplied as asked for from time to time the required informations. In the meantime, a company was formed with Late N.M. Bawri as its promoter and the name of the Company as Vinay Cements Ltd. was approved by the Registrar of Companies. By 1986 the petitioner has sectorred all the other clearance from the State Government as well as the Central Government including Pollution Control Board No Objection Certificate.

3. Subsequently, by a letter dated 11-7-1986 the Promoter of the said Company wrote a letter to Udyog Vikash, AIDC informing it of the formation of the Public Limited Company in the name of Vinay Cements Ltd. in the N.C. Hills, Assam and requested Udyog Vikash to transfer the Registration dated 26-3-1985 issued by Udyog Vikash to the name of the petitioner company and also wrote letters to the Govt. of India and others for transferring Industrial licence and letter of intent to the petitioner company accordingly. The same was done by the Government of India by a letter dated 5-1-1987 transferring the letter of intent in the name of the petitioner company from the name of the Promoter and on 4-3-1987 the Industrial licence was issued to. the petitioner company by the Government of India. On 5-12-1986 the IDB1 had agreed to grant term loan to the petitioner for the Cement Project. The Auditor report dated 3-5-1987 shows that the total financial involvement of petitioner company as on 31-3-1987 was Rupees 2,47,45,245/-. From the said report, it appears that substantial part of the Factory building was constructed before 1-1-1987 on the said 250 Bighas of land. The Unit have incurred expenditure of more than 25% of the capital cost as envisaged in the project. The above facts disclosed that effective steps both initial and final were completed by the petitioner company before 1-1-1987.

4. Onandfrom l-l-1987theGovernment of Assam introduced a new Scheme known as 1986 Incentive Scheme for the Industrial Development of the State. In the said scheme, it was stated that on coming into operation of the Scheme of 1986, the Industrial Policy Resolution of 1982 and other relevant Policy Resolutions will cease to be operative except otherwise provided for those continuing industries which are already availing of incentives underthe 1982 Scheme or have obtained Eligibility Certificates as per the 1 982 Scheme and satisfied conditions thereof will continue to be governed by the 1982 Scheme. Paragraphs of the 1986 Scheme reads as follows:

"Continuing industries are those which have taken any of the effective steps before the effective date or have availed themselves of any incentive or facility under the Incentive Scheme of 1982.

Paragraph 7 of the 1986 Scheme reads as follows:

"7. Effective Steps:

Effective steps mean one or more of the following steps:

(i) That 60% or more of the capital issued for the industrial unit has been paid up.

(ii) That a substantial part of the factory building has been constructed.

(iii) That a firm order has been placed for a substantial part of the plant and machinery required for the industrial unit."

5. In view of the provisions of 1986 Scheme whereby on fulfilling of certain conditions, the Industries which was con-"ceived prior to the scheme of 1986 continued to be entitled to eligibility certificate under the 1982 Scheme, as such the petitioner Company wrote reminders from time to time to the respondents for issue of eligibility certificate under 1982 Scheme to the petitioner. The letter dated 5-5-1987 written by the Company to the Convenor, Udyog Sahayak, Govt. of Assam to give out the detailed of the steps taken and stated that they have been fully complied with the conditions of 1986 Scheme and as such eligibility certificate under the said Scheme be granted to the petitioner. By a letter dated 10-6-1987 the Convenor of Udyog Sahayak, Assam Industrial Development Corporation Limited informed the petitioner Company that it has been decided that the Udyog Sahayak Division of AIDC should also issue the Eligibility Certificate to such pending cases as per provisions of 1982 Incentive Scheme and the petitioner Company was asked to arrange for a physical verification of "the petitioner"s case for eligibility certificate. On 29-8-1987 petitioner wrote a letter seeking incentives under the 1982 .Scheme and furnishing the details of the steps taken. The said letter dated 29-8-1987 of the petitioner was dealt with by the Additional Secretary to the Government of Assam by his letter dated 8-9-1987. The said letter is quoted below for the importance of the same:

GOVERNMENT OF ASSAM

INDUSTRIES DEPARTMENT: MAJOR INDUSTRIES BRANCH.

No. MI. 124/8/206

Dated Dispur, the 8th September/87.

From: Shri P. Sarma, I.A.S.

Addl. Secretary to the Govt. of Assam, Industries Department, Dispur.

To : The Managing Director,

Assam Industrial Development Corpn. Ltd., R.G. Baruah Road, Guwahati-24.

Sub. : M/s, Vinay Cement Ltd. -- Incentives under 1982 Schemes.

Sir,

I am directed to state that M/s. Vinay Cement Ltd. in their letter No. VCL-GLCA/ 2/87 dated 29-8-1987 have stated that they had taken the following effective steps for obtaining Eligibility Certificate under 1982 Scheme before the new

Scheme of 1986 came into force and therefore, have requested for issuance of an eligibility certificate under the 1982 Scheme.

(i) For plants and machinery, etc. firm orders have been placed with M/s. Fuller KCP and others with advances in 1986.

(ii) 60% of the capital issued had already been paid up within 1986.

(iii) Avail of incentive under the 1982 Scheme where the Govt. has agreed to give them 90% cost of preparing the project report.

They have also cited the provisional Registration Certificate No. UV/C/58 D/- 26-3-85 of erstwhile Udyog Vikash issued in favour of Mr. N. M. Bawri subsequently transferred to M/s. Vinay Cements Ltd. Udyog Vikash's letter No. AIDC/UV/14/329/62 D/- 5-12-86.

It is also seen from Udyog Sahayak's letter No. AIDC/US/19(9) 5388-488 D/- 10-6-87 to M/s. Vinay Cements that Udyog Sahayak Division of AIDC had decided to issue the Eligibility Certificate as per provision of the 1982 Incentive Scheme and had requested Vinay Cements to arrange physical verification of their case for grant of the said Eligibility Certificate.

In view of the above, I am to request you to look into the matter and furnish a report to Govt. on the eligibility or otherwise M/s. Vinay Cements to the grant of Eligibility Certificate for State Incentives under the 1982 Scheme, in view of the fact that there is new scheme as of 1986.

Yours faithfully, Sd/- Addl. Secretary to the Govt. of Assam.

Thereafter, the petitioner received another letter from the Government of Assam expressing their inability of participation in the project. The Government of India by letter dated 31-12-87 increased the capacity of the plant from 52,000 tonnes to additional. 1,28,000 tonnes. On 7-1-88, the Udyog Sahayak issued a letter under the heading of "Eligibility Certificate" to the Company for claiming contribution to feasibility study cost as applicable to industries under the 1986 Incentive Scheme. On receipt of the said letter which contained patent error of the address of the registered office and also the Eligibility Scheme, petitioner held several discussions with the authorities and finally by letter on 1-8-89 informed the authorities that since it was a continuing Industry under the 1982 Scheme, they were entitled to get the Eligibility Certificate under the 1982 Scheme and requested the authorities to look into the matter and grant Eligibility Certificate accordingly. Detailed of effective steps under the 1982 Scheme was set out by the petitioner by letter dated 15-11-90 and letter dated 27-11-90 asking the authorities to issue an Eligibility Certificate under the 1982 Scheme in pursuant to several queries made by the respondents. By letter dated 28-11-90 once again a letter was received from the Manager (Tech), Assam Industrial Development Corporation Limited enclosing a sheet indicating the requirement as defined in the 1982 Incentive Scheme of the Government of Assam. The same was replied by 4th of December, 1990 written by the petitioner-Company giving

the details. By letter dated 5-4-91 the petitioner-Company was informed that the respondents have decided not to review the earlier Eligibility Certificate issued to the Unit by letter dated 7-10-88 for grant of State incentives under 1986 Scheme. On receipt of the said letter the petitioner company wrote to the Commissioner, Industries, Govt. of Assam for reconsideration and review of the decision as much as the case of the petitioner falls within the purview of 1982 Scheme as per declared policy of the Government of Assam. In view of the fact that the authorities were not taking any steps in reviewing the matter relating to the Eligibility Certificate under 1982 Scheme, petitioner moved this Court by filing this Writ application for quashing the Eligibility Certificate dated 7-1-88 and for a Writ in the nature of Mandamus directing the Respondents to issue Eligibility Certificate under the Scheme of 1982 entitled to the petitioner to avail the incentives under 1982 Scheme.

6. Mr. P.K. Goswami, learned counsel for the petitioner strongly contends that the petitioner has set up the said Industry in the most backward District of Assam being encouraged by 1982 Scheme and the incentives contained therein, otherwise setting up the said Industry in such a backward District was neither viable nor attractive. Mr. Goswami draws my attention to the various clauses of 1982 and 1986 Scheme and submits that inasmuch as his client has complied with and have taken effective steps both initial and final, his clients are entitled to get the Eligibility Certificate from the State Government. According to Mr. Goswami the initial effective steps to be taken as envisaged under the 1982 Scheme (i) the effective possession of the land, (ii) registration of company and (iii) Letter of Intent to be obtained from the Govt. of India. My attention has been drawn by Mr. Goswami to the correspondences and documents which disclosed that the Settlement Officer, N. C. Hills District Council allotted 250 Bigbas of land and handed over the same to the petitioner company prior to the coming into force the Scheme of 1986. The Government of India had granted Letter of Intent for establishment of new undertaking for manufacture of cement up to annual capacity of 52, 000 tonnes in the N. C. Hills District of Assam which was raised subsequently by addition of 1,32,000 tonnes. All these steps were taken prior to 1-1-1987 which was the date of coming into force of the new Scheme of 1986. It was further submitted that final effective steps necessary under the 1982 Scheme were also taken by petitioner Company entitling them to the Eligibility Certificate under the 1982 Scheme. My attention was drawn to the Letter of Intent granted to the Promoter of the Company prior to 1-1-1987 and it was subsequently transferred in the name of the petitioner Company. Thereafter, the same was converted into an Industrial Licence. The Letter of Intent and the Industrial Licence in the name of the Company was issued on 5-1-1987 and 4-3-1987 on the basis of the application made to the Government of India prior to 1-1-1987. It was submitted that by December, 1986, the IDBI had agreed to grant term loan to the petitioner for the Cement Project. The Auditors report submitted on 3-5-1987 shows that as on 31-3-1987 the financial involvement of the Company was already to the extent of Rs. 2,47,45,245/-. The implementing

agency, Udyog Sahayak by a letter dated 26-3-1985 has issued a provisional Registration Certificate categorizing the petitioner Company under item No. 35(1) in the list of Industrial Eligibility Incentive under the 1982 Scheme. On 19-8-1985 the Government of Assam granted the mining to the Promoter of the Company which was executed on 11-1-1986. The petitioner had obtained necessary Pollution Certificate. It was further submitted that substantial part of the building was constructed on or before 1-1-1987 on 250 bighas of land. According to the learned counsel for the petitioner, the same is obvious from the Auditors report. Further it was submitted that more than 25% of the capital cost envisaged for the project has been incurred by way of expenditure and advances paid in connection with land, building, furniture, office equipments, vehicles, plant and machineries, technical know-how and primary and pre-operative expenses. On the basis of the above facts discloses. Mr. Goswami submitted that all the initial and final effective steps were complete by the petitioner Company before first of January, 1987 entitling the petitioner company to the benefits promised under the Scheme of 1982. According to Mr. Goswami, the Scheme of 1986 came into force on and from 1987 as provided in Clause 5 of the Scheme that the industries which have taken any of the effective steps before 1-1-1987 would be a continuing industry and would be eligible to the benefits under the Scheme of 1982. Mr. Goswami's submission was that the 60% or more capital issued for the industrial unit has been paid up, secondly a substantial part of the factory building has been constructed, thirdly, a firm order has been placed for a substantial part of the plant and machinery required for the industrial unit were already placed prior to 1-1-1987. The same will be obvious from the Auditor's report as well as the certificate issued by the Managing Director of the petitioner company. Mr. Goswami brings my notice to the letter dated 8-9-1987 quoted hereinabove and submits that the said letter itself amounts to admission on the part of the respondents that the petitioner company has complied with the conditions laid down under the 1982 scheme and as such were entitled to Eligibility Certificate under the said scheme. Moreover, according to Mr. Goswami on admitted facts, it is clearly established that the petitioner company was a continuing Industry under the Scheme of 1986 and entitled to avail the incentives under the Scheme of 1982. It was assured by the respondents by letter dated 7-5-1985 and 10-6-1987 that the petitioner Unit came under the Scheme of 1982 and the authorities will issue Eligibility Certificate as per provisions of 1982 Incentives Scheme. The provisional registration issued under the 1982 Scheme in the name of the Promoter was subsequently transferred to the petitioner-Company by the respondents. Mr. Goswami most strenuously submitted that inasmuch as the petitioner Company has complied with the terms and conditions of 1982 Scheme, the petitioner Company is entitled to Eligibility Certificate under the 1982 Scheme and also the incentives as envisaged in the said scheme. Mr. Goswami submits that by the said 1982 Scheme the State Government has assured and promised the Promoters and the petitioner company in setting up the said cement factory in the backward district of Assam and the petitioner company and its Promoter having acted on the basis thereof,

the respondents can no longer resile from the said position. They are bound to honour their commitments made under the said Scheme of 1982 and the petitioner cannot be made to suffer. In this connection Mr. Goswami has relied on several Supreme Court decisions reported in -

1. Motilal Padampat Sugar Mills Co. Ltd. Vs. State of Uttar Pradesh and Others,
2. AIR 1986 SC 506, Union of India v. Godfrey Philips (India) Limited.
3. Shri Bakul Oil Industries and Another Vs. State of Gujarat and Another,
4. Pine Chemicals Ltd. and Others Vs. Assessing Authority and Others,

7. Mr. Deka, appearing for the State Government has submitted that the petitioner Company is not entitled to get the Eligibility Certificate either under the 1982 Scheme or 1986 Scheme. Mr. Deka strongly contends that the petitioner Company has not been incorporated in the State of Assam and its Head Office is in Shillong in the State of Meghalaya and not in the State of Assam. Secondly, Mr. Deka contends that the petitioner Company have failed to disclose the pattern of employment as envisaged under the 1986 scheme. Mr. Deka further contends that the petitioner Company fails to "disclose the factum of effective possession of the land where the Factory was to be set up or the mining lease for the purpose of raw material. According to Mr. Deka there was no commitment from the financial institution to participate in the Project and finally there was no commercial production nor any Letter of Intent issued to the Company. Mr. Deka, learned counsel for the respondents further submits that in view of aforesaid conditions to grant Eligibility Certificate, not being satisfied, the State Government has rightly refused to issue such certificate. At the time of his submission letter written by the State Government itself to the company particularly letters dated 7-5-1985, 10-6-1987 and 8-9-1987 were brought to his notice and was asked to explain the same. Counsel for the respondents while arguing took up the stands that the said letters were not authorised. However, the learned Court was unable to substantiate the said stand by reference and statements made in the affidavit-in-opposition filed by the Respondents. In reply, Mr. Goswami brought to my notice the incorporation certificate issued by the Registrar of the Companies, Assam, Meghalaya etc. Shillong showing that in the Memorandum of Association of Vinay Cement Ltd. it was clearly stated that the Registered office of the Company shall be in the State of Assam. Further, according to Mr. Goswami under 1982 Scheme there was no provision relating to pattern of employment, however, Mr. Goswami produced before the Court at the time of hearing certain documents to show that even there being no pattern of employee envisaged under the 1982 Scheme, the petitioner Company has in fact employed local people in its employment more than required even under the Scheme of 1986 as staff and workers. For Managerial post it was slightly less till the date excluding the trainees. But if the trainees after their absorption in the Managerial post are included, it shall also be 84%, whereas the staff and workers even now 88.50% of the total employees. Mr. Goswami submitted that all

material time, the Company intends to use the local people to work in the factory both in Managerial and non-Managerial posts.

8. I have considered the submissions of both Mr. Goswami and Mr. Deka and the facts and documents disclosed in the writ petition and in the affidavit filed by the State Government and on the basis of the same, I find that the Promoter of the Company has in fact taken all effective "initial" and "final" steps in setting up the Industrial Unit in the Most backward District of Assam. The Promoter of the Company were encouraged by 1982 Scheme of the Government of Assam and acting on the basis thereof decided to set up an Industry in the State of Assam. They had taken steps in acquiring the land from the District Council, they have got it registered under the Industrial Development and Regulation Act, 1951. Steps were taken by the Promoter to register the Company in due course and necessary Letters of Intent got. issued from the Government of India and the State Government, the same given them permission to set up the Industry and at one stage assured them of 10% equity participation. After the effective initial steps were taken by the Company and/ or its Promoter have taken the final steps in obtaining" the Industrial Licence and/or Letter of Intent from the authorities. The Company had also placed firm orders in crores with suppliers. Necessary clearance certificate from the Pollution Board and other State and Central Bodies were obtained. From the balance-sheet submitted shows that as on 31-3-1987 the petitioner Company had made an expenditure about 2.50 crores which was at least 25% of the capital cost as envisaged. In view of the above, I find no justification for the State Government to refuse to issue the Eligibility Certificate under the 1982 Scheme. As a matter of fact even in terms of 1986 Scheme, the petitioner Company has to be considered a "continuing Industry" inasmuch as the documents disclosed show that they have complied with all the three effective steps mentioned in paragraph 7 of the said Scheme. The said fact of compliance of paragraph 7 relating to 1986 scheme was practically admitted by the State Government by letter dated 8-9-1987 who on being satisfied that effective steps for entitlement under the Scheme of 1982 had been taken by the petitioner Company, have assured the petitioner Company that the Eligibility Certificate shall be issued to the petitioner Company in due course and that they shall be entitled to capital subsidy for setting up of the said Project by their letter dated 7-5-1985 and 10-6-1987. The State Government according to me has given assurances and promises to the Entrepreneur to set up the Cement Factory in the most backward District of Assam and the said Entrepreneur since then has set up the said Cement Project in the said Backward District, as such in my view of the matter, the State Government cannot renege or go back on their assurances and promises as contained in the said Schemes of 1982 and 1986 and various letters written by the State Government to the petitioner Company and/or its Promoter and as such they are bound to comply with the same. I direct the respondents authorities to issue Eligibility Certificate to the petitioner Company and grant all the incentives entitled under the said Scheme of 1982. The Rule issued therein is made absolute. Such Eligibility Certificate should be issued

within a period of 2 months from the "date.

With the aforesaid directions and observations, the Writ Petition is disposed of.
There is no order as to costs.