

GIB/TN/TUBE INVESTMENTS/25.10.2018/HC-241

High Court Category : STATUS HOLDER INCENTIVE SCHEME

State : Tamil Nadu

Order No.: GIB/TN/TUBE INVESTMENTS/25.10.2018/HC-241

Name of Entry :
TUBE INVESTMENTS OF INDIA

Date : 25-10-2018

Breif Issue :

FACTS AND ISSUE OF THE CASE:

The petitioner is engaged in the manufacture of precision steel tubes, steel trips, bi-cycles, motor vehicle parts, automotive and industrial chains etc., in their various factories located across the country. For the purpose of manufacturing the said products, the writ petitioner is engaged in the business of importing capital goods. Admittedly, the petitioner is importing goods from ICD, Arakkonam wherein the storage point is available.

The grievances of the writ petitioner is that almost majority of the ports across the Country are named in the notification. However, the Port at ICD, Arakkonam, has not been included in the list of Ports. Thus, the benefit of incentives introduced by the Government of India had not been extended to the writ petitioner, while importing capital goods.

Decision of Advance Ruling Authority :

DECISION:

When the importers of other ports and ICD, are availing the benefit of incentive scheme, importers of particular port cannot be denied such a benefit. Such a discrimination, if at all must be substantiated by the respondents. However, the learned counsel appearing for the respondents is unable to provide any convincing reasons for the purpose of exclusion of ICD Arakkonam, from the list of ports incorporated in the scheme.

This apart, the case of the writ petitioner was considered favorably by the authorities competent from the year 2014 onwards. As of now, the writ petitioner is availing the benefit of scheme and there was no objection at all. Thus, the five import transactions already done also deserve to be considered favorably based on the representation submitted by the writ petitioner. In view of the fact that the respondents have not furnished any candid reason for the purpose of non-inclusion of the ICD, Arakkonam in the list of scheme, the case of the writ petitioner deserves consideration on the hands of the respondents themselves.

The writ petitioner is directed to submit a fresh representation setting out all the facts, details and documents within a period of three weeks from the date of receipt of a copy of this order - impugned order set aside - petition allowed.