OD 7

RVWO/30/2026
IA NO: GA/1/2026, GA/2/2026
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

THE GOVERNMENT OF WEST BENGAL THROUGH
THE SECRETARY, DEPT. OF MSME AND TEXTILE AND ORS
VS
HOOGHLY EXTRUSIONS LIMITED AND ORS

BEFORE:
The Hon'ble JUSTICE RAI CHATTOPADHYAY
Date: 5th August, 2026.

Appearance:
Mr. Suryaneel Das, Adv.
Mr. Aditya Mondal, Adv.
Mr. Nand Gopal Khaitan, Adv.
. . .for the State.

Mr. Chayan Gupta, Adv.
Ms. S. Bhattacharya, Adv.
Ms. Megha Das, Adv.
Ms. Sreeja Mukherjee, Adv.
. . .for the respondent nos. 1 & 2.

The Court: This is a review application filed by the State seeking review of this Court's judgment dated 31st March, 2026, passed in WPO No. 398 of 2019.

In re GA No.1 of 2026:

Due to delay in filing this review application, the applicant has preferred the other application being GA No.1 of 2026 under Section 5 of the Limitation Act, 1963, seeking condonation of such delay.

The applicant submits therein about the unavoidable unintentional and bona fide reasons which prevented him to come before the Court within the statutory time limit and to need it only to approach this Court after 85 days beyond the period of limitation. For the reasons as described therein, the applicant prayed for condonation of delay in filing the review application of 85 days.

Having found the ground stated therein as sufficient the application being GA No. 1 of 2026 is allowed.

Delay in filing the instant review application by the State, of 85 days, is hereby condoned.

In re RVWO 30 of 2026:

In the review application the applicant State has pointed out that during the period from when the judgment in the instant writ petition was reserved and the date of delivery of the judgment, there has been such change in law, which actually disentitles the petitioners in the writ petition, for any benefit under the Incentive Scheme, 2013. The review petitioner has pleaded that by operation of the new law which has come into force on and from April 2, 2025, the writ petitioners could not be eligible for any benefit under the West Bengal Incentive Scheme, 2013, as pursuant to the said new Act of 2025, the said Scheme has lost its effect and operation.

Mr. Suryaneel Das, learned advocate for the petitioner has submitted on the basis of the averments in the writ petition and prayer of

the petitioner made therein that the petitioners' grievance as well as relief sought for was entirely based upon the provisions under the West Bengal Incentive Scheme, 2013 and modifications of the same made in subsequent period.

He has submitted that after the matter was heard and judgment was reserved by this Court, on and from April 2, 2025, the new Act has come into force, namely, "Revocation of West Bengal Incentive Schemes and Obligations in the Nature of Grants and Incentives Act, 2025". With reference to Section 4 of the Act of 2025 learned advocate for the review petitioner has submitted that the 'Schedule' mentioned incentive schemes and modifications thereof has ceased to operate and/or to have any effect on and from the date of coming into the Act of 2025. In this regard, he has also specifically mentioned on the basis of 'Schedule' of the Act of 2025, that the modifications which followed West Bengal Incentive Scheme, 2013 that is West Bengal Incentive Scheme, 2015 and West Bengal Incentive Scheme, 2021 are duly enlisted under the Schedule of the 2025 Act, thereby rendering the petitioners' prayer as inoperative and non est by operation of the new enactment as above. It is submitted further that, therefore, on the date of delivery of judgment in the writ petition that is on March 31, 2026, the Court ought not to have relied on West Bengal Incentive Scheme, 2013 and founded reasons on basis of the same to allow the petitioners' prayer.

For the reasons as above learned advocate for the review petitioner has insisted that the review application may be allowed reviewing the judgment of this Court dated March 31, 2026 in the WPO No. 398 of 2019 which according to him does not stand good in view of the law having come into effect at a time, before delivery of judgment in the writ petition.

Mr. Chayan Gupta, learned advocate has appeared for the opposite party/writ petitioner. According to him, however, the 2025 Act has no manner of application in case of the present opposite party/writ petitioners. He has referred to the provision of the Act of 2025 that according to the same "Schemes" or "West Bengal Incentive Schemes" would only mean 'Schemes' as mentioned in the 'Schedule' of the Act. He says that the definition of schemes as appearing in the Act of 2025 is an exhaustive one and not inclusive to understand any other incentive scheme than those mentioned in the 'Schedule' to be automatically included within the purview of the said Act. It is submitted further that the West Bengal Incentive Scheme, 2013 on the basis of which the petitioners have claimed relief in the writ petition and their prayer has been allowed by the Court does not find place under the 'Schedule' of the 2025 Act. Hence, the 2025 Act is not applicable to the writ petitioners.

Upon hearing both the learned counsels for the respective parties and perusing the documents and records before this Court, it transpires that the Court reserved judgment after hearing of the writ petition being

concluded in the WPO No. 398 of 2019 on March 7, 2024. The judgment was ultimately delivered on March 31, 2026. In the interregnum the 2025 Act has come into force with effect from April 2, 2025. The provision of the Act as relevant in the instant case, that is, under Section 4 thereof, may be quoted herein below for benefit of discussion.

> *"4. (1) Notwithstanding anything to the contrary contained in any judgement, arbitral award, decree, order or direction of any authority, court or tribunal, the State Government and/or its Authorised Agents shall no longer have any past, present or future liabilities or obligations under the West Bengal Incentive Schemes and/or under any Grants and Obligations, of any nature whatsoever, or for any Incentive under any contract or agreement or promises or any law of the State Legislature.*
>
> *(2) The State Government is empowered to extend the operation of this Act to any other Schemes and/or Grants and/or Obligations, as may be notified from time to time by inclusion in Schedule.*
>
> *(3) The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any,-*
>
> *(a) Grants, Obligations, eligibility certificate, registration certificate, sanction letter, allotment or any other instrument by virtue of any law other than this Act or any decree of any Court or authority;*

(b) law for the time being in force, judgements, awards, decrees, decisions. directions or orders passed by any court, tribunal or authority.

(4) Notwithstanding anything contained in any other law for the time being in force, no suit or other proceeding shall lie or be maintained or be proceeded with or continued in any court or before any tribunal or authority for claiming any Incentive and/or for payment and/or refund of any Incentive under any Schemes or Grants or Obligations, and no enforcement shall be made by any court, tribunal or authority of any judgement. decree, order, arbitral award or direction of any authority directing payment and/or refund of any benefits or Incentive under any Schemes or Grants or Obligations, and all such proceedings, irrespective of the stage and nature of such proceedings, if pending. shall abate forthwith."

This statutory provision is the foundation and basis for the review applicant to file the instant review application, before this Court. The applicant wants to say that pursuant to promulgation of the Act of 2025, the State is not to undertake any past, present or future liabilities or obligations under any 'Incentive Schemes', 'Grants' or 'Obligations' of any nature whatsoever, pursuant to the provision of the said Act. Having perused the provision of the Act of 2025 very closely and carefully, it transpires that the Act of 2025 has provided a 'Schedule' enlisting 'Schemes' thereunder with regard to which the State shall not bear any

past, present and future liability or obligations. The Incentive Scheme of 2013, on the basis of which the petitioners have claimed relief and ultimately granted vide the judgment of this Court as above, does not find place in the 'Schedule' of the Act of 2025. The definition of 'Scheme' and 'West Bengal Incentive Schemes' in the Act of 2025 as well as the 'Schedule' therein appear to be exhaustive in nature, not to mean and include anything else than is specifically promulgated therein.

Accordingly, evidently the West Bengal Incentive Scheme, 2013 under which the writ petitioners have been granted relief in the writ petition is not covered or taken into the purview of the Act of 2025, which came into force, before delivery of judgment in WPO No.398 of 2019. Therefore, provisions under the said statute shall have no manner of application against the opposite parties/writ petitioners and effect upon the decision and judgment of the Court dated March 31, 2026 passed in WPO No. 398 of 2019.

Finding as above, this Court is inclined to hold that the instant review petition is devoid of any merit and is liable to be rejected.

For the reasons as above the review petition being RVWO/30/2026 and the connected application stand rejected.

(RAI CHATTOPADHYAY, J.)

sp/