Puja Ferro Alloys P.Ltd vs State Of Goa And Ors on 14 February, 2025

Author: Dipankar Datta

Bench: Dipankar Datta

REPORTABLE

2025 INSC 217

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. 2027-2028 OF 2012

PUJA FERRO ALLOYS P LTD. … APPELLANT

VS.

STATE OF GOA AND ORS. … RESPONDENTS

WITH

CIVIL APPEAL NO.4556 OF 2012

M/S KARTHIK ALLOYS LTD. … APPELLANT

VS.

STATE OF GOA AND ANR. … RESPONDENTS

AND

CIVIL APPEAL NOS.2033-2034 OF 2012

KARTHIK INDUCTIONS LTD. … APPELLANT

VS.

STATE OF GOA AND ORS. … RESPONDENTS

AND

CIVIL APPEAL NOS.2031-2032 OF 2012

GLOBAL ISPAT LTD. … APPELLANT

VS.

STATE OF GOA AND ORS. … RESPONDENTS

AND

CIVIL APPEAL NOS.2035-2036 OF 2012

SUNRISE ELECTROMELT LTD. … APPELLANT

VS.

STATE OF GOA AND ORS. … RESPONDENTS

JUDGMENT

DIPANKAR DATTA, J.

THE APPEAL

1. In all but one of the civil appeals under consideration, the appellant-

companies call in question the common impugned judgment and order dated 08.07.2011 of the High Court1 in a batch of writ petitions2 and a common order dated 21.10.2011 on a batch of civil review applications. By the impugned judgment and order, the High Court declined to grant the relief of rebate of 25% on the electricity tariff in terms of the High Court of Bombay, at Goa W.P. Nos. 157-160/2011 notification dated 30.09.1991 to the appellants. The subsequent order dismissed the review applications.

2. Civil Appeal No. 4556/2012 [M/s Karthik Alloys Ltd. v. The State of Goa and Another] is a connected appeal, which challenges the judgment and order dated 08.07.2011 of the High Court dismissing the writ petition3 filed by M/s Karthik Alloys Ltd. on similar grounds. RESUME OF

FACTS

3. This is the third round of litigation before this Court regarding the issue of grant of relief of rebate, but not between the same parties.

4. Civil Appeal No. 2027-28 of 2012 [Puja Ferro Alloys P Ltd. v. The State of Goa and Another] is the lead appeal. Considering the commonality of the issues of facts and law in all the connected appeals, we proceed to note the facts of the lead appeal to the extent the same are relevant for a decision on these appeals.

i. Vide Notification dated 27.06.1988, the first respondent-State of Goa4 determined tariff applicable to electricity bills issued from 01.07.1988.

ii. Vide Notification dated 30.09.1991 issued under Section 23 read with Section 51-A of the Indian Electricity Act, 19105, the SoG determined tariff whereby industrial units which applied for availing High-Tension or Low-Tension power supply for bona fide industrial activities were held entitled to a rebate of 25% on the tariff chargeable under the SoG 1910 Act notification dated 27.06.1988 for a period of five years from the date on which the electricity supply was made available. iii. The appellant-companies then applied for power from the SoG and entered into respective power supply agreements. The details are tabulated hereunder6:

Appellant-Company	Application for Power	Power Supply Agreement	Date of Power Connection
Puja Ferro Alloys Pvt. Ltd.	15.09.1992	05.08.1993	16.05.1995
Karthik Alloys Ltd.	26.11.1992	-	17.11.1993
Karthik Inductions Ltd.	-	-	28.07.1995
Global Ispat Pvt. Ltd.	21.02.1994	10.02.1995	29.04.1995
Sunrise Electromelt Ltd.	01.02.1994	08.02.1995	10.02.1995

iv. Vide Notification dated 31.03.1995, issued under Section 23 read with

Section 51-A of the 1910 Act as well as Section 21 of the General Clauses Act, 1897, the previous notification dated 30.09.1991 was rescinded w.e.f. 01.04.1995. In terms thereof, the scheme of rebate was stopped and any new industrial unit applying for power after 31.03.1995 would not get the benefit of the notification dated 30.09.1991.

v. On 15.05.1996, the notification dated 30.09.1991 was amended to include another consumer category of “Extra High-Tension”. Data taken from GR Ispat Ltd. v. Chief Electrical Engineer, 1999

(1) Goa L.T. 218 vi. The notification dated 30.09.1991 was once again amended on 01.08.1996 so as to extend the benefit of rebate to all the industrial units who apply or avail extra high-tension power supply. The rebate of 25% was given on the prevailing tariff in force. vii. Power began to be supplied to the appellant-companies as mentioned in the table above. However, the 25% rebate was given only from 01.01.1997. The accumulated arrears of rebate were sought to be disbursed in 60 equated monthly instalments.

viii. Vide Circular dated 31.03.1998, the SoG suspended the rebate entitlement. However, the said circular does not mention whether the suspension of the rebate was of the rebate given under the notification dated 30.09.1991 or the amending notifications of 15.05.1996 and 01.08.1996.

ix. On 24.07.1998, the amending notification dated 01.08.1996 was rescinded.

x. A batch of writ petitions challenging the circular dated 31.03.1998 and the notification dated 24.07.1998 came to be presented before the High Court.

xi. The High Court vide judgment and order dated 21.01.1999 in W.P. No. 239 of 1998 [GR Ispat Ltd. v. Chief Electrical Engineer7] held that rescission of the notification dated 30.09.1991 by the notification dated 31.03.1995 would only mean that the scheme providing rebate was given up from 01.04.1995 and that the new industrial units could 1999 (1) Goa L.T. 218 not apply after 01.04.1995 to obtain the benefit of rebate. The High Court also held that the amendment of the notification after its rescission clearly indicates that the notification dated 30.09.1991 was in existence and operation for those industrial units who had already become entitled to get the benefit of rebate under it. Therefore, the suspension of the release of rebate was invalid and inoperative. The High Court concluded that the notification dated 24.07.1998 is legal, valid and operative and that the petitioning companies therein were entitled to 25% rebate in power tariff till 24.07.1998. xii. When the decision was challenged in this Court in CA No. 3206- 3217/1999, interference was declined vide order dated 13.02.2001 as the High Court had taken a balanced view in the matter. xiii. A writ petition also came to be filed in the High Court challenging the notifications dated 15.05.1996 and 01.08.1996 wherein prayer was made to declare the same as null and void. The High Court allowed the said writ petition [Manohar Parrikar v. State of Goa8] owing to brazen non-compliance with the Rules of Business framed under Article 166(3) of the Constitution. The impugned notifications were held to be non-est and void ab initio and the consequential acts based on such notifications were also to be considered null and void. xiv. Meanwhile in 2002, the SoG enacted the Goa (Prohibition of Further Payments and Recovery of Rebate Benefits) Act, 20029. Section 3 of 2002 Act specified that any person or industrial consumer in the SoG 2001 SCC OnLine Bom 350 2002 Act who has already availed of the benefits of 25% rebate in pursuance of the Government notifications dated 15.05.1996 and 01.08.1996 would be liable to refund the amount to the third respondent herein – the Chief Electrical Engineer, Electricity Department, Government of Goa.

xv. A batch of civil appeals challenging the judgment and order in Manohar Parrikar (supra) was dismissed by this Court in MRF Limited v. Manohar Parrikar & Ors.10.

xvi. Moreover, this Court in Goa Glass Fibre Limited v. State of Goa & Anr.11 categorically held that the object of the 2002 Act is not to undo or reverse the judgments of the Supreme Court or the High Court but it merely seeks to recover and extinguish all liabilities of the SoG that accrue or arise from the notifications dated 15.05.1996 and 01.08.1996.

xvii. Vide demand notice dated 21.02.2011, the respondents sought recovery from Puja Ferro [the lead appellant-company], under Section 3 of the 2002 Act, an amount of Rs. 1,36,30,072/-. Aggrieved by the impugned demand notice, the appellant-company preferred a writ petition12 before the High Court. Similar demand notices were served on the other appellant-companies leading them too to file their respective writ petitions before the High Court. (2010) 11 SCC 374 (2010) 6 SCC 499 xviii. By the common impugned judgment and order, referred to at the beginning of this judgment, the Division Bench of the High Court dismissed the batch of writ petitions filed by the appellant-companies and thereby, upheld the demand notices. Review applications filed against the impugned judgment and order were also dismissed by the High Court holding that no error apparent on the face of the record was shown to exist.

IMPUGNED JUDGMENTS

5. Before the High Court, the appellant-companies assailed the demand notices on the ground that the rebate was offered for the purpose of increasing investment and industries in the SoG. Based on the promise that incentives in the form of rebate would be given, the appellant- companies set up industries in the SoG, obtaining loans from banks and financial institutions as well as on plots of land on lease from the Industrial Development Corporation. They urged that the SoG was bound to provide the rebate as per the notifications providing such rebate and the subsequent power supply agreement entered into by and between the appellant-companies and the authorities. Moreover, the High Court had previously decided that the amendment of the rescinded notification would imply that the rebate entitlement was still available to existing consumers and that only new consumers were not eligible for the 25% rebate. This was carried up to this Court which upheld the said order of the Division Bench of the High Court. They further contended that the decision of the High Court in Manohar Parrikar (supra) does not affect the claim of the appellant-companies as it was a judgment in personam.

It was also urged that the SoG under the guise of recovery of rebate was actually recovering the rebate benefit granted under the notification dated 30.09.1991.

6. The respondents defended the impugned demand notices before the High Court on the ground that the appellant-companies had claimed that they availed the benefits of 25% rebate on the power tariff pursuant to the notification dated 30.09.1991; however, their case cannot be accepted because the notification dated 30.09.1991 was rescinded with effect from 01.04.1995 vide notification date 31.03.1995. It was further urged that the previous order of the High Court in Manohar Parrikar (supra), which was subsequently challenged before this Court, binds the appellant-companies as it has clearly held that the rebate benefit will not be available to the appellant-companies after the unexpired period of five years.

7. The High Court concluded that the appellant-companies are not those who are claiming benefit of rebate under the notification dated 30.09.1991, as this notification was rescinded by the notification dated 31.03.1995. The High Court, based on the reply affidavit filed by the respondents, proceeded on the basis that the appellant-companies have availed the power supply only after 31.03.1995. The High Court held that the previous decisions have clarified that the 2002 Act is valid and constitutional and that the demand notices had been issued under Section 3 of the 2002 Act. Moreover, it was held that the appellant- companies cannot rest their claims on the basis of the notifications dated 15.05.1996 and 01.08.1996 as these decisions were held not to be Government decisions, and the notification dated 30.09.1991 was rescinded on 31.03.1995 with effect from 01.04.1995.

8. The High Court observed that the appellant-companies have been supplied power only from 10.05.1995, 29.04.1995, 28.07.1995 and 16.05.1995 and, therefore, none of the appellants before the High Court could lay a valid claim to be covered by the notification dated 30.09.1991. Consequently, all the writ petitions came to be dismissed.

9. Aggrieved by the said judgment and order of the High Court, various civil review applications were filed seeking a review thereof. The Division Bench dismissed the same holding that there was no error apparent on the face of the record that would necessitate any review of the judgment and order under review.

CONTENTIONS

10. Mr. Santosh Paul, learned senior advocate for the appellant-companies, orally as well as through the written notes of arguments assailed the impugned judgment and order by contending that:

> i. The appellant-companies are covered by the notification dated 30.09.1991 and not by the notification dated 01.08.1996.

ii. The High Court has not appreciated that the rights of the appellant-

companies crystallized upon making the application for power while the notification dated 30.09.1991 was in force and hence, irrespective of when the power was actually supplied, the appellant-companies are entitled to the benefit of rebate.

iii. Referring to the decision in Pawan Alloys & Casting (P) Ltd. v. UP SEB13, it was urged that the new industries were attracted to the region relying upon the promise of the SoG to grant rebate and that without the lure of rebate, the appellant-companies would not have set up industries in the SoG.

iv. A notification cannot be rescinded with retrospective effect and only with prospective effect and that the decision in GR Ispat Ltd. (supra) clearly lays down that the appellant-companies cannot be denied the rebate.

v. The impugned demand notices are illegal, arbitrary, and ultra vires the provisions of the 2002 Act.

vi. The appellant-companies became aware of a certain letter of the Electricity Department of the SoG which has a direct bearing on the matter and discovery of such new material is sufficient to exercise the power of review, as decided in Inderchand Jain v. Motilal14. vii. The appellant-companies have been treated rather unfairly and to set things right, the impugned demand notices ought to be quashed and the deposits made by them, in pursuance of the order issuing notice dated 10.02.2012, may be directed to be refunded.

11. Mr. Abhay Anil Anturkar, learned Standing Counsel for the respondents, has assiduously contended that the impugned judgment and order not (1997) 7 SCC 251 (2009) 14 SCC 663 suffering from any infirmity, the civil appeals deserve outright dismissal.

It was further contended that:

I. The impugned demand notices have been issued in consonance with the 2002 Act. The challenge to the constitutionality of the 2002 Act has been upheld by this Court.

II. The High Court has rightly concluded that the said notification dated 30.09.1991 does not cover the case of the appellant-

companies and hence, they are not entitled to any rebate.

III. The appellant-companies have received the benefits from the notifications dated 15.05.1996 and 01.08.1996, however, the case that has been made out before this Court is that they received benefit from the notification dated 30.09.1991.

THE QUESTION

12. The short question arising for decision in all the connected appeals is, whether the appellant-companies are covered by the notification dated 30.09.1991 for the purpose of availing 25% rebate on the tariff chargeable for availing power supply.

ANALYSIS AND REASONS

13. At the outset, we record our sense of surprise having noticed that the notification dated 30.09.1991, which was rescinded by notification dated 31.03.1995, was amended twice vide notifications dated 15.05.1996 and 01.08.1996. However, the High Court in GR Ispat (supra) clarified the position and such clarification having been accepted by this Court, we refrain from expressing any further view.

14. Moving ahead to determine the question as to which of the notifications would apply in the case of the appellant-companies before us, we have perused the series of notifications published by the

SoG along with the impugned demand notices and the impugned judgment and order.

15. The impugned demand notices were issued under the 2002 Act and seeks to recover the rebate granted to the appellant-companies by the SoG. This Court has previously held in Goa Glass Fibre (supra) that the 2002 Act is legal and valid. This enactment provides for recovery of rebate granted under the notifications dated 15.05.1996 and 01.08.1996. The appellant-companies have primarily urged before this Court that since their claim is governed by the notification dated 30.09.1991, Section 3 of the 2002 Act does not apply to them and that the SoG does not have the power to recover the rebate granted to these companies.

16. While at first blush this argument seems to be attractive, upon a closer examination of the facts, it must be rejected for the reasons that follow.

17. In the case of GR Ispat (supra), the High Court decided that the rescission of the notification dated 30.09.1991 was limited to new industrial units and that it was very much in existence and operative for those industrial units who had already become entitled to the rebate benefit under the said notification. Therefore, the High Court concluded that the grant of 25% rebate was operative till it was suspended vide notification dated 31.03.1998. The High Court ruled that only one of the petitioners before it, i.e., the Marmagao Steel Company is entitled to the benefit of rebate under the notification dated 30.09.1991 or the second notification dated 01.08.1996. The High Court ruled that the companies could have applied before 01.10.1991 but the supply of electricity must be availed from a date subsequent to 01.10.1991 for being entitled to the rebate. This ruling is admittedly in favour of the appellant- companies. However, the further discussion of the High Court from paragraph 35 onwards merits consideration. The High Court specifically held that the challenge against the rescission on the grounds of promissory estoppel against the SoG is unsustainable as it must yield to the principle of public equity. Therefore, it was held that the Government has a justifiable ground of supervening public interest to withdraw the grant of rebate in power tariff which was promised in the two notifications dated 30.09.1991 and 01.08.1996. The High Court further noted that many of the companies did not complete their respective period of five years to get the rebate on 27.07.1998; therefore, they will have to forgo their claim of rebate for the unexpired period in view of the overriding public interest arising due to financial crunch. The High Court also clearly laid down the period of entitlement of rebate up to 27.07.1998 for the respective appellant-companies in paragraph 56 of the judgment. When challenged before this Court, it was dismissed on the ground that the High Court has taken a balanced view of the matter. Therefore, this judgment has attained finality.

18. Now turning to the impugned judgment and order of the High Court, the appellant-companies on a similar challenge argued that the demand notices seek to recover the benefit that has already been protected by the Division Bench earlier in GR Ispat (supra). The High Court spurned this argument by highlighting that the previous decision was restricted to those claims which actually accrued and were admissible in terms of the notification dated 30.09.1991. However, if the power supply itself has not been availed of within the period during which the notification dated 30.09.1991 was in force, the foundation for the challenge itself is shaky and without any legal basis.

19. First, the notification dated 30.09.1991 made the rebate available for five (5) years from the date on which electric supply was effected to the appellant-companies. As seen in the table above, supply of electricity was effected to all the appellant-companies, except M/s Karthik Alloys, on varying dates beyond 31.03.1995; however, the notification dated 30.09.1991 had life till 31.03.1995 whereafter it stood rescinded, leaving no option but to decline acceptance of their pleas.

20. Secondly, reliance placed on the notifications dated 15.05.1996 and 01.08.1996 is wholly misconceived as they must be deemed not to have existed at all because of the declaration in Manohar Parrikar (supra), that they were non-est and void ab initio. The appellant-companies herein were seeking benefit of these subsequent notifications before the High Court in GR Ispat (supra), which was not accepted by the High Court. Considering the ruling by the High Court that they are covered under the notification dated 30.09.1991, they now seek to protect their benefits under the guise of this notification which, in any event, stood rescinded with effect from 01.04.1995 whereas the supply was effected therafter. Despite the redundancy, we stress that the appellant-companies, except M/s Karthik Alloys, received power connection beyond 01.04.1995; thus these claims cannot be sustained.

21. Thirdly, we do not have any doubt that the Division Bench is correct in holding that the challenge is without any legal basis as the question is squarely covered by the previous decision of the High Court in GR Ispat (supra).

22. For the principle of res judicata to be applied in the subsequent proceeding, it must be between the same parties and the cause of action of the subsequent proceeding must be the same as in the previous proceeding. The Supreme Court in the case of Satyadhyan Ghosal v. Deorajin Debi15 has succinctly noted that the principle of res judicata is essential in giving a finality to judicial decisions by observing as under:

> “The principle of res judicata is based on the need of giving a finality to judicial decisions. What it says is that once a res is judicata, it shall not be adjudged again. Primarily it applies as between past litigation and future litigation. When a matter — whether on a question of fact or a question of law — has been decided between two parties in one suit or proceeding and the decision is final, either because no appeal was taken to a higher court or because the appeal was dismissed, or no appeal lies, neither party will be allowed in a future suit or proceeding between the same parties to canvass the matter again. This principle of res judicata is embodied in relation to suits in Section 11 of the Code of Civil Procedure; but even where Section 11 does not apply, the principle of res judicata has been applied by courts for the purpose of achieving finality in litigation. The result of this is that the original court as well as any higher court must in any future litigation proceed on the basis that the previous decision was correct.
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> The principle of res judicata applies also as between two stages in the same litigation to this extent that a court, whether the trial court or a higher court having at an earlier stage decided a matter in one way will not allow the parties to re-agitate the

matter again at a subsequent stage of the same proceedings. ...” [1960] 3 SCR 590

23. A three-judge bench of this Court in the case of Hope Plantations Ltd.

v. Taluk Land Board16, has elucidated the applicability of the principles of res judicata and estoppel in the Indian context and held that:

> “26. It is settled law that the principles of estoppel and res judicata are based on public policy and justice. Doctrine of res judicata is often treated as a branch of the law of estoppel though these two doctrines differ in some essential particulars. Rule of res judicata prevents the parties to a judicial determination from litigating the same question over again even though the determination may even be demonstratedly wrong. When the proceedings have attained finality, parties are bound by the judgment and are estopped from questioning it. They cannot litigate again on the same cause of action nor can they litigate any issue which was necessary for decision in the earlier litigation. These two aspects are ‘cause of action estoppel’ and ‘issue estoppel’. These two terms are of common law origin. Again, once an issue has been finally determined, parties cannot subsequently in the same suit advance arguments or adduce further evidence directed to showing that the issue was wrongly determined. Their only remedy is to approach the higher forum if available. The determination of the issue between the parties gives rise to, as noted above, an issue estoppel. It operates in any subsequent proceedings in the same suit in which the issue had been determined. It also operates in subsequent suits between the same parties in which the same issue arises. Section 11 of the Code of Civil Procedure contains provisions of res judicata but these are not exhaustive of the general doctrine of res judicata. Legal principles of estoppel and res judicata are equally applicable in proceedings before administrative authorities as they are based on public policy and justice. .....
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> 31. Law on res judicata and estoppel is well understood in India and there are ample authoritative pronouncements by various courts on these subjects. As noted above, the plea of res judicata, though technical, is based on public policy in order to put an end to litigation. It is, however, different if an issue which had been decided in an earlier litigation again arises for determination between the same parties in a suit based on a fresh cause of action or where there is continuous cause of action. The parties then may not be bound by the determination made earlier if in the meanwhile, law has changed or has been interpreted differently by a higher forum. But that situation does not exist here.

Principles of constructive res judicata apply with full force. It is the subsequent stage of the same proceedings. If we refer to Order XLVII of the Code (Explanation to Rule 1) review is not permissible on the ground ‘that the decision on a question of law on which the judgment of the Court is based has been reversed or modified by the subsequent decision of a superior court in any other case, shall not be a ground for the review of such judgment’.” (1999) 5 SCC 590

24. It is now well settled that the principle of res judicata applies even to petitions arising for decision in the writ jurisdiction under Article 226 of the Constitution. If any authority is required one may profitably refer to the decision in T.P. Moideen Koya v. State of Kerala17.

25. In the instant case, we are convinced that the writ petitions before the High Court were hit by res judicata in view of its previous decision in GR Ispat (supra) which, when challenged before this Court, was upheld with the further observation that a balanced view of the matter had been taken and no interference was called for. The appellant-companies were all parties and are bound by the decision in GR Ispat (supra). Having failed up to this Court, the appellant-companies could not have adopted a stand different from the one taken in the first round of litigation. They sought to challenge the demand notices by re-opening the litigation and arguing that they are entitled to the benefit for five years, which they would have been entitled to had they availed the supply of power within the time that the notification dated 30.09.1991 was in force.

26. Though we have emphatically held against the appellant-companies hereinabove, we wish to also deal with the final contention that since the appellant-companies have invested in the SoG on the basis of the rebate granted to them, the State is now estopped from resiling and withdrawing this benefit, which has crystallised. Reliance has been placed on the decision in Pawan Alloys (supra), where this Court ruled:

> (2004) 8 SCC 106 "24. Consequently it cannot be held on the clear recitals found in the aforesaid three notifications issued by the Board that no representation whatsoever guaranteeing 10% rebate on electricity consumption bills could be culled out from these notifications. We, therefore, agree with the finding of the High Court on Issue No. 1 that by these notifications the Board had clearly held out a promise to these new industries and as these new industries had admittedly got established in the region where the Board was operating, acting on such promise, the same in equity would bind the Board. Such a promise was not contrary to any statutory provision but on the contrary was in compliance with the directions issued under Section 78-A of the Act. These new industries which got attracted to this region relying upon the promise had altered their position irretrievably. They had spent large amounts of money for establishing the infrastructure, had entered into agreements with the Board for supply of electricity and, therefore, had necessarily altered their position relying on these representations thinking that they would be assured of at least three years' period guaranteeing rebate of 10% on the total bill of electricity to be consumed by them as infancy benefit so that they could effectively compete with the old industries operating in the field and their products could effectively compete with their products. On these well-established facts the Board can certainly be pinned down to its promise on the doctrine of promissory estoppel." However, the appellant-companies have failed to consider the discussion in paragraph 31:
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> "31. In the light of this settled legal position we, therefore, hold that even though the appellants have succeeded in convincing us that the earlier three notifications dated 29-10-1982, 13-7-1984 and 28-1-1986 did contain a clear promise and representation

> by the Board to the prospective new industrialists that once they established their industries in the region within the territorial limits of the operation of the Board, they would be assured 10% rebate on the total bills regarding consumption of electricity by their industries for a period of three years from the initial supply of electric power to their concerns, the appellants will not be able to enforce the equity by way of promissory estoppel against the Board if it is shown by the Board that public interest required it to withdraw this incentive rebate even prior to the expiry of three years as available to the appellants concerned. It has also to be held that even if such withdrawal of development rebate prior to three years is not based on any overriding public interest, if it is shown that by such premature withdrawal the appellant-promisees would be restored to status quo ante and would be placed in the same position in which they were prior to the grant of such rebate by earlier notifications the appellants would not be entitled to succeed……" (emphasis supplied)

27. In our opinion, public interest is what turns the tide against the appellant-companies. The SoG before the High Court in GR Ispat (supra) had specifically taken the stand that the policy of rebate was unviable resulting from financial crunch and was overriding public interest. This, the High Court accepted, unlike in the case of Pawan Alloys (supra). This too would apply as res judicata against the appellant-companies.

28. Applying these principles to the instant case, we have no doubt in our minds that the High Court was right in holding that the appellant- companies before it are not entitled to the rebate and the impugned demand notices do not suffer from any vice including that of illegality.

29. Regarding Civil Appeal No. 4556 of 2012 (M/s Karthik Alloys Ltd. v. The State of Goa and Another), the matter has not been argued before us as Mr. Paul, representing the concerned appellant-company earlier, submitted not having received any instructions to proceed.

30. Turning to the challenge laid to the common order dismissing the review applications, we hold bearing in mind Order XLVII Rule 7 of the Code of Civil Procedure that no appeal lies against an order of rejection of a petition for review. The Civil Appeals in this behalf are misconceived.

31. Even otherwise, we have considered such appeals on merit. The additional minor issue raised by the appellant-companies, as is revealed from the common order on the review applications, is that review was sought on two counts: first, that the rights of the applicants had crystallised upon making the application for power and secondly, a new document had been unearthed by the applicants which proves that the High Court had committed a mistake/error apparent on the face of the record. As the first question has already been answered against the appellant-companies, it is clear that this is not a ground for reviewing the judgment. On the second count also, the argument of discovery does not at all impress us. The document being a letter dated 06.04.1999 has been perused. It does not aid the review applicants. We are, thus, in agreement with the High Court in its determination that the document does not in any way advance the case of the appellant-companies.
CONCLUSION

32. Bearing in mind the aforesaid discussion, civil appeals nos.2027- 2028/2012, 2033-2034/2012, 2031-2032/2012, and 2035-2036/2012 are dismissed. Civil appeal no.4556/2012 is dismissed as not pressed.

33. No order as to costs.

……..J. (DIPANKAR DATTA) ……..J. (SANDEEP MEHTA) NEW DELHI;

14th FEBRUARY, 2025.