

1955

BEFORE THE HON'BLE NATIONAL GREEN TRIBUNAL  
WESTERN ZONAL BENCH AT PUNE

ORIGINAL APPLICATION NO. 02 OF 2025

**IN THE MATTER OF:**

Shri Ashutosh Kumar

...Applicant

**VERSUS**

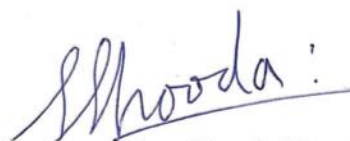
Gujarat Fluorochemicals Ltd. & Ors.

...Respondents

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**Through:**



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**PLACE: NEW DELHI**

**DATED: 11.06.2026**

1956

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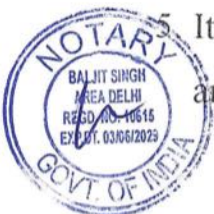
Gujarat Fluorochemicals Ltd. & Ors. ...Respondents

ADDITIONAL AFFIDAVIT ON BEHALF OF THE  
APPLICANT

I, Ashutosh Kumar, S/o Dr. Rameshbhai Mishra, aged about 41 years, R/o Flat No. 6, Ambika Residency, Dindoli Surat-394210, Gujarat, presently at New Delhi, do hereby solemnly affirm and state as under;

1. That I am the Applicant in the present case and therefore competent to affirm the present Affidavit.
2. That the Applicant is preferring the captioned Affidavit in response to GPCB's Additional Affidavit dated 04/05.02.2026 and in terms of the Hon'ble Tribunal's order dated 05.02.2026.
3. The GPCB's stand is based entirely on the Office Order dated 05.12.2024 and the amended guidelines but does not cater to the fact that such office instructions cannot override the requirement of a factual assessment.
4. The GPCB has not demonstrated that the guidelines were intended to operate as an inflexible tariff in every case irrespective of the actual extent of environmental damage, causation analysis, or aggravating/mitigating factors.

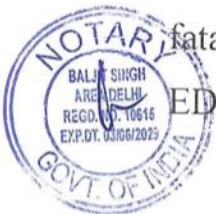
BOOK NO. ....  
PAGE NO. 05  
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5. It is humbly submitted that the Office Order dated 05.12.2024 is arbitrary to the extent it fails to account for the number of

fatalities as the number of fatalities may be directly proportional to the intensity of the industrial accident.

6. That while there is no gainsaying that the loss of even a single life is serious and catastrophic, but the loss of multiple lives and injuries, as has happened in the present case, should lead to more severe consequences.
7. That further, reliance of the GPCB on the classification of industries on the basis of the Central Government notification dated 26-06-2020 under the Micro, Small and Medium Enterprises Development Act, 2006 (**Ann. A to its Affidavit**) may not be appropriate for the purpose of levying EDC. A True Copy of the notification dated 26-06-2020 under the Micro, Small and Medium Enterprises Development Act, 2006 is annexed herewith and marked as **Annexure 1**. A True Translated Copy of the GPCB Office Order dated 07.07.2020 is annexed herewith and marked as **Annexure 2**.
8. That even otherwise, a large-scale industry is an industry which has invested more than Rs. 50 Crores in plant and machinery, however in the present case, Respondent No. 1 has invested almost Rs. 3000 Crores in plant & machinery. Therefore, imposing the same EDC on an industry which has invested Rs. 50 Crores and an industry which has invested Rs. 3000 Crores (i.e. 60 times Rs. 50 crores) is ex-facie arbitrary.
9. Therefore, as things stand as per the policy of GPCB, a unit with investment of Rs. 50 Crores where 1 fatality is caused and a unit with investment of Rs. 3000 Crores where 4 fatalities with 4 fatalities and multiple injuries are subject to the same interim EDC.



- 10. That the policy also fails to take into account the role of the concerned unit in accident prevention, prior compliance and accident history, root cause findings, and the outcome of the safety audit, HAZOP study etc.
- 11. That further, it is humbly submitted that it is not known whether a detailed investigation as per CPCB guidelines for computation of final EDC has been done in the present case.
- 12. It is also not known if after detailed investigation, the final EDC is lower than the interim EDC imposed, whether any refund is made to the Unit.
- 13. That the Applicant further reiterates the issues it has raised in its Rejoinder Affidavit dated 14.07.2025 & 17.12.2025 and prays that this Hon'ble Tribunal may consider issuing additional directions to the concerned authorities to address the issues which remain unanswered or suo-moto lay down guidelines to reduce and eliminate such accidents.

Solemnly Affirmed Sworn Before me  
  
 Notary Public New Delhi India

  
**DEPONENT**

**VERIFICATION**

**12 JUN 2026**

Verified at New Delhi on this \_\_\_\_\_ day of June 2026 that the contents of the Affidavit are true and correct to the best of my knowledge and belief and no part of this Affidavit is false and nothing material has been concealed therefrom.



My Commission Will expire on 03-06-2029



**ATTESTED**  
  
**BALJIT SINGH**  
 NOTARY DELHI-R-10615  
 Govt. of India  
 NEW DELHI

**DEPONENT**

**12 JUN 2026**

**MINISTRY OF MICRO, SMALL AND MEDIUM ENTERPRISES**

**NOTIFICATION**

New Delhi, the 26th June, 2020

**S.O. 2119(E).**—In exercise of the powers conferred by sub-section (1) read with sub-section (9) of section 7 and sub-section (2) read with sub-section (3) of section 8, of the Micro, Small and Medium Enterprises Development Act, 2006, (27 of 2006), hereinafter referred to as the said Act, and in supersession of the notifications of the Government of India in the Ministry of Micro, Small and Medium Enterprises number S.O.1702 (E ), dated the 1<sup>st</sup> June, 2020, S.O. 2052 (E), dated the 30<sup>th</sup> June, 2017, S.O.3322 (E ), dated the 1<sup>st</sup> November, 2013 and S.O.1722 (E ), dated the 5<sup>th</sup> October, 2006, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (ii), except as respects things done or omitted to be done before such supersession, the Central Government, after obtaining the recommendations of the Advisory Committee in this behalf, hereby notifies certain criteria for classifying the enterprises as micro, small and medium enterprises and specifies the form and procedure for filing the memorandum (hereafter in this notification to be known as “Udyam Registration”), with effect from the 1<sup>st</sup> day of July, 2020, namely:--

**1. Classification of enterprises.**—An enterprise shall be classified as a micro, small or medium enterprise on the basis of the following criteria, namely:--

- (i) a micro enterprise, where the investment in plant and machinery or equipment does not exceed one crore rupees and turnover does not exceed five crore rupees;
- (ii) a small enterprise, where the investment in plant and machinery or equipment does not exceed ten crore rupees and turnover does not exceed fifty crore rupees; and
- (iii) a medium enterprise, where the investment in plant and machinery or equipment does not exceed fifty crore rupees and turnover does not exceed two hundred and fifty crore rupees.

**2. Becoming a micro, small or medium enterprise.**—

- (1) Any person who intends to establish a micro, small or medium enterprise may file Udyam Registration online in the Udyam Registration portal, based on self-declaration with no requirement to upload documents, papers, certificates or proof.
- (2) On registration, an enterprise (referred to as “Udyam” in the Udyam Registration portal) will be assigned a permanent identity number to be known as “Udyam Registration Number”.
- (3) An e-certificate, namely, “Udyam Registration Certificate” shall be issued on completion of the registration process.

**3. Composite criteria of investment and turnover for classification.**—

- (1) A composite criterion of investment and turnover shall apply for classification of an enterprise as micro, small or medium.
- (2) If an enterprise crosses the ceiling limits specified for its present category in either of the two criteria of investment or turnover, it will cease to exist in that category and be placed in the next higher category but no enterprise shall be placed in the lower category unless it goes below the ceiling limits specified for its present category in both the criteria of investment as well as turnover.
- (3) All units with Goods and Services Tax Identification Number (GSTIN) listed against the same Permanent Account Number (PAN) shall be collectively treated as one enterprise and the turnover and investment figures for all of such entities shall be seen together and only the aggregate values will be considered for deciding the category as micro, small or medium enterprise.

**4. Calculation of investment in plant and machinery or equipment.**—

- (1) The calculation of investment in plant and machinery or equipment will be linked to the Income Tax Return (ITR) of the previous years filed under the Income Tax Act, 1961.

- (2) In case of a new enterprise, where no prior ITR is available, the investment will be based on self-declaration of the promoter of the enterprise and such relaxation shall end after the 31<sup>st</sup> March of the financial year in which it files its first ITR.
- (3) The expression “plant and machinery or equipment” of the enterprise, shall have the same meaning as assigned to the plant and machinery in the Income Tax Rules, 1962 framed under the Income Tax Act, 1961 and shall include all tangible assets (other than land and building, furniture and fittings).
- (4) The purchase (invoice) value of a plant and machinery or equipment, whether purchased first hand or second hand, shall be taken into account excluding Goods and Services Tax (GST), on self-disclosure basis, if the enterprise is a new one without any ITR.
- (5) The cost of certain items specified in the *Explanation I* to sub-section (1) of section 7 of the Act shall be excluded from the calculation of the amount of investment in plant and machinery.

#### 5. Calculation of turnover.--

- (1) Exports of goods or services or both, shall be excluded while calculating the turnover of any enterprise whether micro, small or medium, for the purposes of classification.
- (2) Information as regards turnover and exports turnover for an enterprise shall be linked to the Income Tax Act or the Central Goods and Services Act (CGST Act) and the GSTIN.
- (3) The turnover related figures of such enterprise which do not have PAN will be considered on self-declaration basis for a period up to 31<sup>st</sup> March, 2021 and thereafter, PAN and GSTIN shall be mandatory.

#### 6. Registration process.—

- (1) The form for registration shall be as provided in the Udyam Registration portal.
- (2) There will be no fee for filing Udyam Registration.
- (3) Aadhaar number shall be required for Udyam Registration.
- (4) The Aadhaar number shall be of the proprietor in the case of a proprietorship firm, of the managing partner in the case of a partnership firm and of a karta in the case of a Hindu Undivided Family (HUF).
- (5) In case of a Company or a Limited Liability Partnership or a Cooperative Society or a Society or a Trust, the organisation or its authorised signatory shall provide its GSTIN and PAN along with its Aadhaar number.
- (6) In case an enterprise is duly registered as an Udyam with PAN, any deficiency of information for previous years when it did not have PAN shall be filled up on self-declaration basis.
- (7) No enterprise shall file more than one Udyam Registration:  
Provided that any number of activities including manufacturing or service or both may be specified or added in one Udyam Registration.
- (8) Whoever intentionally misrepresents or attempts to suppress the self-declared facts and figures appearing in the Udyam Registration or updation process shall be liable to such penalty as specified under section 27 of the Act.

#### 7. Registration of existing enterprises.---

- (1) All existing enterprises registered under EM–Part-II or UAM shall register again on the Udyam Registration portal on or after the 1<sup>st</sup> day of July, 2020.
- (2) All enterprises registered till 30<sup>th</sup> June, 2020, shall be re-classified in accordance with this notification.
- (3) The existing enterprises registered prior to 30<sup>th</sup> June, 2020, shall continue to be valid only for a period up to the 31<sup>st</sup> day of March, 2021.

- (4) An enterprise registered with any other organisation under the Ministry of Micro, Small and Medium Enterprises shall register itself under Udyam Registration.

### **8. Updation of information and transition period in classification.--**

- (1) An enterprise having Udyam Registration Number shall update its information online in the Udyam Registration portal, including the details of the ITR and the GST Return for the previous financial year and such other additional information as may be required, on self-declaration basis.
- (2) Failure to update the relevant information within the period specified in the online Udyam Registration portal will render the enterprise liable for suspension of its status.
- (3) Based on the information furnished or gathered from Government's sources including ITR or GST return, the classification of the enterprise will be updated.
- (4) In case of graduation (from a lower to a higher category) or reverse-graduation (sliding down to lower category) of an enterprise, a communication will be sent to the enterprise about the change in the status.
- (5) In case of an upward change in terms of investment in plant and machinery or equipment or turnover or both, and consequent re-classification, an enterprise will maintain its prevailing status till expiry of one year from the close of the year of registration.
- (6) In case of reverse-graduation of an enterprise, whether as a result of re-classification or due to actual changes in investment in plant and machinery or equipment or turnover or both, and whether the enterprise is registered under the Act or not, the enterprise will continue in its present category till the closure of the financial year and it will be given the benefit of the changed status only with effect from 1<sup>st</sup> April of the financial year following the year in which such change took place.

### **9. Facilitation and grievance redressal of enterprises.--**

- (1) The Champions Control Rooms functioning in various institutions and offices of the Ministry of Micro, Small and Medium Enterprises including the Development Institutes (MSME-DI) shall act as Single Window Systems for facilitating the registration process and further handholding the micro, small and medium enterprises in all possible manner.
- (2) The District Industries Centres (DICs) will also act as Single Window facilitation Systems in their Districts.
- (3) Any person who is not able to file the Udyam Registration for any reason including for lack of Aadhaar number, may approach any of the above Single Window Systems for Udyam Registration purposes with his Aadhaar enrolment identity slip or copy of Aadhaar enrolment request or bank photo pass book or voter identity card or passport or driving licence and the Single Window Systems will facilitate the process including getting an Aadhaar number and thereafter in the further process of Udyam Registration.
- (4) In case of any discrepancy or complaint, the General Manager of the District Industries Centre of the concerned District shall undertake an enquiry for verification of the details of Udyam Registration submitted by the enterprise and thereafter forward the matter with necessary remarks to the Director or Commissioner or Industry Secretary concerned of the State Government who after issuing a notice to the enterprise and after giving an opportunity to present its case and based on the findings, may amend the details or recommend to the Ministry of Micro, Small or Medium Enterprises, Government of India, for cancellation of the Udyam Registration Certificate.

[F. No. 21(5)/2019-P&G/Policy (Pt-IV)]

A. K. SHARMA, Secy.

**GUJARAT POLLUTION CONTROL BOARD**  
**Head Office, Gandhinagar**

**Office Order**

**Subject:** Classification of Industries

**Reference:** Office Order No. GPCB/Legal-67(4)/14094 dated 09.05.2007

It is stated that the Central Government has, with effect from 01.06.2020, revised the classification of industries and has superseded the earlier notification under the Micro, Small and Medium Enterprises Development Act, 2006. The Board had earlier adopted the classification prescribed under the office order dated 09.05.2007. The Central Government has now notified a revised classification of industries under the Micro, Small and Medium Enterprises Development Act, 2006, by notification dated 01.07.2020, which has come into force with effect from 01.07.2020. In view of the same, it has become necessary for the Board to adopt the revised classification in its administrative and regulatory proceedings. Accordingly, the proposal for adoption of the revised classification was approved in the 254th meeting of the Board held on 25.06.2020. The revised classification of industries is as under:

<b>Sr. No.</b>	<b>Category of Unit</b>	<b>Earlier classification as per office order</b>	<b>Revised classification in terms of investment in plant and machinery</b>
1	Micro Enterprise	Up to Rs. 25 lakh	Up to Rs. 1 crore
2	Small Enterprise	More than Rs. 25 lakh and up to Rs. 5 crore	More than Rs. 1 crore and up to Rs. 10 crore

<b>Sr. No.</b>	<b>Category of Unit</b>	<b>Earlier classification as per office order</b>	<b>Revised classification in terms of investment in plant and machinery</b>
3	Medium Enterprise	More than Rs. 5 crore and up to Rs. 10 crore	More than Rs. 10 crore and up to Rs. 50 crore
4	Big Enterprise	More than Rs. 10 crore	More than Rs. 50 crore

The above classification shall be implemented with immediate effect.

**(A.V. Shah)**  
**Member Secretary**

No.: GPCB/Legal-Jan-67(7)/563905

Date: 07.07.2020

**TRUE TRANSLATED COPY**

1964



Surender Singh Hooda <sshoda65@gmail.com>

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## OA 2 of 2025 - Shri Ashutosh Kumar v. Gujarat Flurochemicals Ltd. & Ors

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Surender Singh Hooda <sshoda65@gmail.com>

Fri, Jun 12, 2026 at  
2:42 PM

To: amitagasheoffice@gmail.com, Pushkal Mishra <pushkalm6@gmail.com>, Maulik Nanavati <maulik@nanavatico.com>, manvi@nclegal.in, rahul.garg@mgklegal.com

Dear Sir/Ma'am,

PFA the Additional Affidavit on behalf of the Applicant in the captioned matter.

Warm Regards,  
Dr. S.S.Hooda,  
+91-9868280166  
Advocate On Record  
Supreme Court of India  
B-40, L.G.F, South Ex-II,  
New Delhi - 110049

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