

**BEFORE THE NATIONAL GREEN TRIBUNAL
PRINCIPAL BENCH, NEW DELHI**

APPEAL NO. 01 OF 2025

IN THE MATTER OF:-

M/S SUNSHINE RUBBER INDUSTRIES....APPELLANT

Versus

UTTAR PRADESH POLLUTION CONTROL BOARD &
ORS.RESPONDENTS

**REJOINDER ON BEHALF OF THE APPLICANT TO
THE REPLY FILED BY UPPCB DATED 04.03.2025**

(FOR INDEX: - Kindly See Inside)

**New Delhi
Dated: 31.03.2025**

FILED BY

S.A. Zaidi

Mansi

S.A. ZAIDI & MANSI CHAHAL
ADVOCATES
CHAMBER NO -7, TRISHUL TOWER
KAUSHAMBI, GHAZIAGBAD, U.P
CONTACT: 9868369914, 8377863559
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**BEFORE THE NATIONAL GREEN TRIBUNAL
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ORS.RESPONDENTS

S. No.	Particulars	Pages
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2.	The photographs showing rubber sheets being reused and proceeded for further use alongwith photographs showing coal being stocked up for being used in boiler are annexed as ANNEXURE A/1. (Colly)	13 - 22
3.	The True Copy of Balance-sheet and Income Tax Return Acknowledgement showing appellant is facing financial losses in his business is annexed as ANNEXURE A/2.	23 - 27

New Delhi
Dated: 31. 03.2025

FILED BY

Shariq

Mansi

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UTTAR PRADESH POLLUTION CONTROL BOARD &
ORS.RESPONDENTS

**REJOINDER ON BEHALF OF THE APPLICANT TO
THE REPLY FILED BY UPPCB DATED 04.03.2025
AFFIDAVIT**

MOST RESPECTFULLY SHOWETH:

1. That the above captioned Appeal is pending for adjudication before this Honourable Tribunal and is coming up for hearing on 02.04.2025.
2. That the Reply filed by the UPPCB in response to the submissions made by the Appellant in the Appeal, is hereby contested as it is a totally vague reply wherein the true facts have been concealed thereof from the Honourable Tribunal.

3. PARA- WISE REPLY

3.1. That the Contents of Para 1, 2 & 3(i) needs no reply as it is a matter of record.

3.2. That the Contents of Para 3(ii) is wrong and hence denied to the extent that UPPCB found improper disposal of gaseous emission containing foul smell generated by burning of rubber cutting and wool cutting by the Appellant. The Appellant humbly submits that the appellant has never used any rubber or wool cuttings in the boiler as a fuel except coal & wood, which is absolutely permissible by the UPPCB also. The appellant has always re- used the leftover rubber cuttings/ remaining to make a fresh new rubber sheet to further make slippers from it, rather than using it for fuel. By re- using the leftover rubber cuttings/ remaining to make new slippers is a profitable way for the appellant to manufacture more

items from the leftover cuttings. Also, comparatively wood and coal come cheaper as compared to rubber, hence using wood and coal is way more feasible for the appellant to use it as fuel. The appellant has always ensured to operate his unit in compliance of the environmental laws.

The appellant also wishes to mention herein that not a single evidence has been put on record or any inspection report containing any photographs by the UPPCB, showing that the appellant was found violating the environmental norms by using rubber or wool cuttings in the boiler. The EC has been imposed by the UPPCB in absence of sufficient evidence and justification.

Further, rest of the para is admitted that the UPPCB issued show cause notice to the appellant on 08.12.2020. However, the

appellant replied to the show cause notice on 17.12.2020.

The photographs showing rubber sheets being reused and proceeded for further use alongwith photographs showing coal being stocked up for being used in boiler are annexed as ANNEXURE A/1. (Colly).

3.3. That the Contents of Para 3(iii) is a matter of record. However, it is humbly submitted that the appellant never used any rubber or wool cuttings in the boiler and there's no evidence with the UPPCB to prove the same, and thus the Environment compensation imposed upon the unit is totally arbitrary and inadequate. The appellant was totally unaware of letter dated 21.12.2020 because no information after the show cause notice was communicated to the appellant.

3.4. That the Contents of Para 3(iv & v) are wrong and hence denied. The appellant humbly submits that no inspection ever took place on

26.04.2024 and 03.10.2024 of the appellant's unit by the UPPCB. Even the UPPCB has failed to submit any inspection report dated 26.04.2024 and 03.10.2024 or to put on record any other evidence showing that the appellant was violating the environmental norms. The Regional Officer Kanpur just to harass the appellant has issued the impugned orders directing the closure of the appellant's unit and imposing hefty compensation on his unit, without any substantial evidence or proofs. Not a single document has been put on record by the UPPCB proving that the boiler was operating without installing anti-pollution devices and the housekeeping was not found up to the mark. The conduct of UPPCB clearly demonstrates that the harassment was made by the R.O to the appellant for the malafide intentions.

- 3.5.** That the Contents of Para 3 (vi, vii & viii) are wrong and hence denied and further submitted that the Respondent UPPCB without the proper application of mind has imposed a hefty Environmental Compensation of Rs. 10,54,694.50/- without any proof or evidence. Also the EC is imposed without any inspection of the appellant's unit. Hence, the EC imposed upon the unit is absolutely inadequate.
- 4.** That in absence of any inspection by the UPPCB or its any representative, the impugned orders for closure and imposition of environment compensation stands on untenable grounds. Mere assertion of non-compliance without any inspection report or evidence is legally unsustainable and cannot justify either the closure of the unit or imposition of environment compensation on the appellant's unit.

5. That the appellant unit is already facing irreparable financial losses and is struggling to make ends meet. The unit was the only source of livelihood for the appellant along with several other employees who were dependent upon the unit. Hence, issuing of such impugned orders by the UPPCB without any substantive basis contravenes the principle of natural justice.

The True Copy of Balance-sheet and Income Tax Return Acknowledgement showing appellant is facing financial losses in his business is annexed as ANNEXURE A/2.

6. The appellant reiterates that the appellant has ensured that the unit is operated as per the environmental rules and laws. No inspection on 26.04.2024 and 03.10.2024 ever took place by the UPPCB which is clearly evident from the fact that no evidence or any document or any inspection report has been put on record by the UPPCB to

show that the appellant committed violations. Hence, in absence of any inspection report or evidence, the impugned orders are bad in law.

7. That the appellant respectfully requests the Honourable Tribunal to take the above facts into consideration and set aside the impugned order/UPPCB letters dated 26.11.2024 having Reference No. H20137/ C-2/ Vayu-1464/ BandiAadesh/ 24 and H20139/ C-2/ Vayu-1464/ EC/ 24 issued by the Respondent No. 1 i.e. Chief Environmental Officer (Circle- 2), UPPCB to the appellant's unit.
8. That the present rejoinder is being made bonafide in the interest of Justice.

New Delhi
Dated:31/03/2025

Through
Shariq
S.A. ZAIDI & MANSI CHAHAL
ADVOCATES

Appellant
Mansi

**BEFORE THE NATIONAL GREEN TRIBUNAL
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M/S SUNSHINE RUBBER INDUSTRIES

....APPELLANT

VERSUS

U.P. POLLUTION CONTROL BOARD & ORS.RESPONDENTS

AFFIDAVIT

I Aijaz Ahmad, Partner in M/s Sunshine Rubber Industries situated at 68A, 150 ft Road, Jajmau, Kanpur, Uttar Pradesh, presently at New Delhi do here by solemnly affirm and declare as under:

1. That I am the Appellant in the above noted case therefore I am fully conversant with the fact of the case I am competent to sign and swear this Affidavit.

2. That the accompanying Rejoinder has been drafted by my counsel and the same has been read over and explain to me and I say and declare that the same are true and correct.



3. That the Contents of accompanying Rejoinder be read as part and parcel of this affidavit as the same are not repeated herewith for the sake of brevity.

[Handwritten Signature]

DEPONENT

VERIFICATION

Verified at Delhi on this _____ day of _____, 2025 that the contents of my above Affidavit are true and correct to my knowledge and nothing material has been concealed there from.

27 MAR 2025

I identified the deponent who has signed in my presence



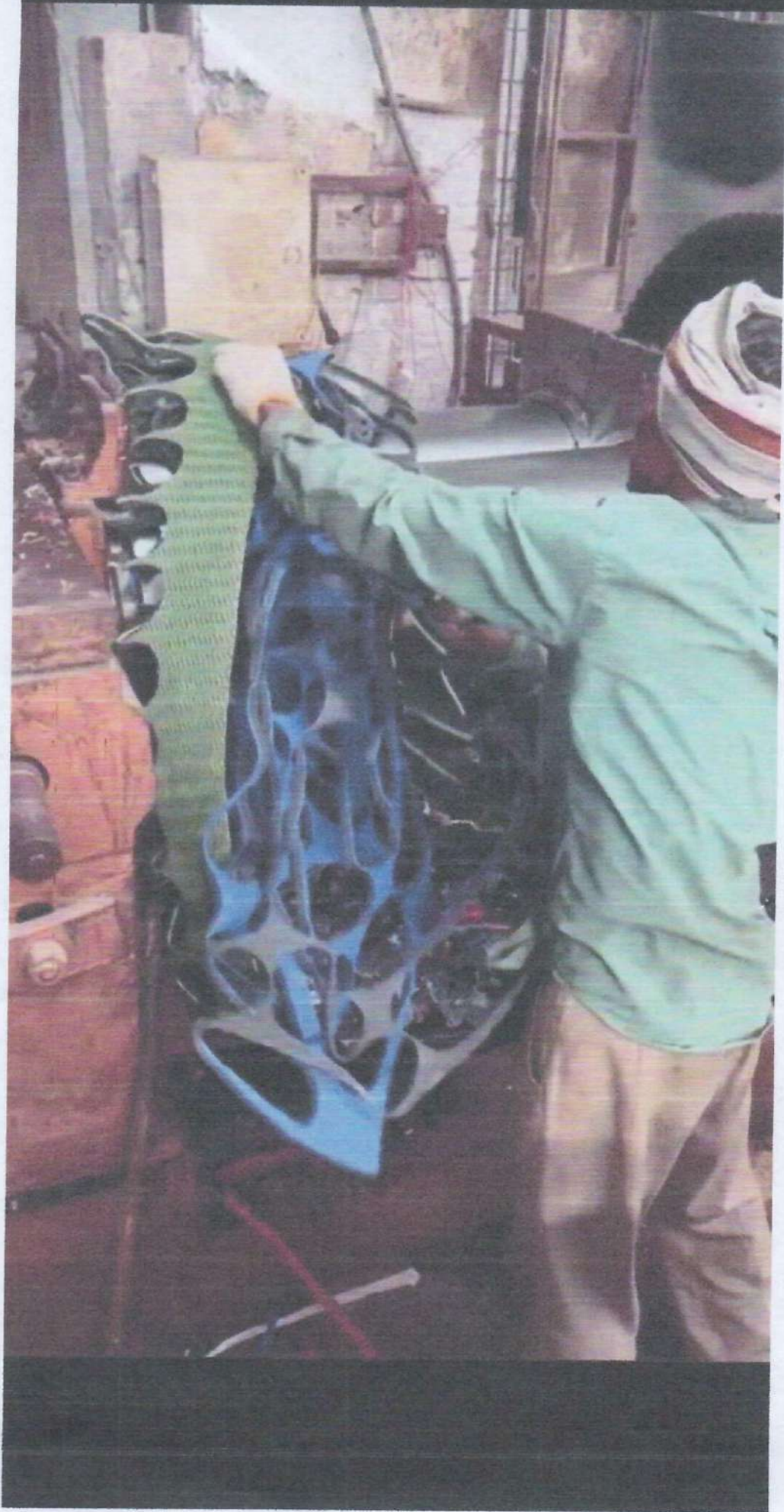
Form with handwritten entries: 'Durga Party' and 'Shank Dady'. Includes notary signature and name: 'NITENDRA KUMAR, NOTARY PUBLIC Govt. of India, DELHI'.

[Handwritten Signature]
DEPONENT

13

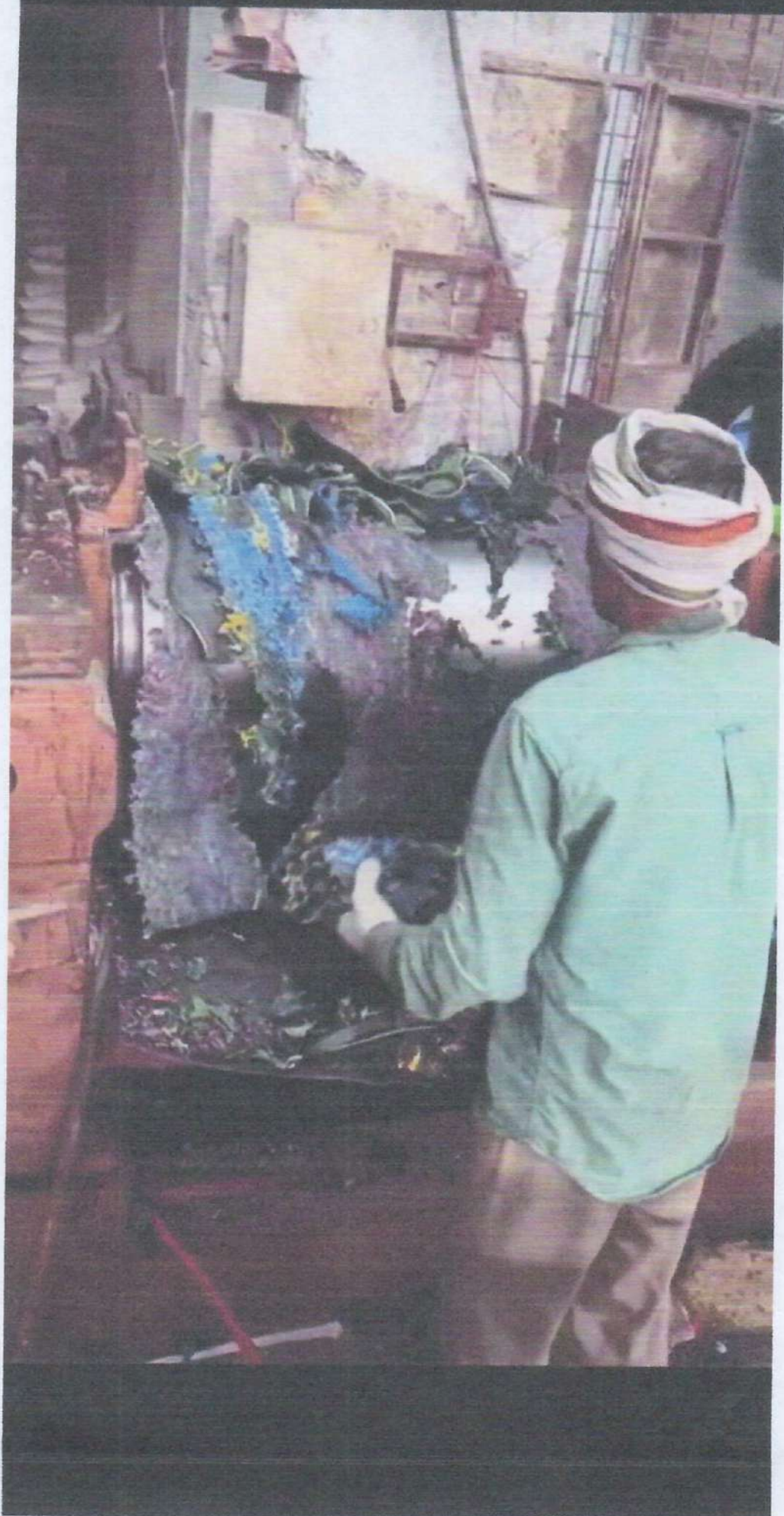
92

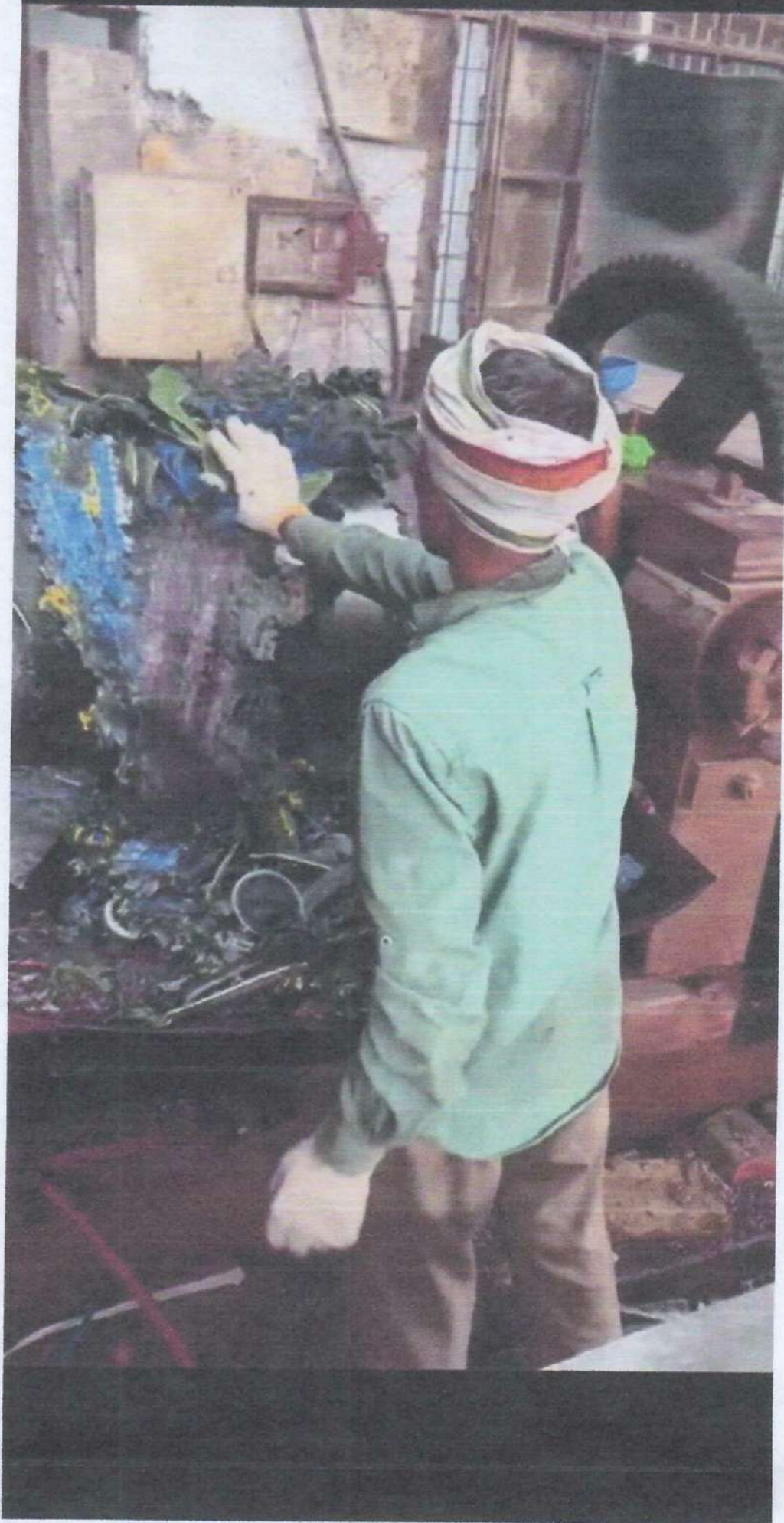
(13)
Ameyuse
A/1 (colly)

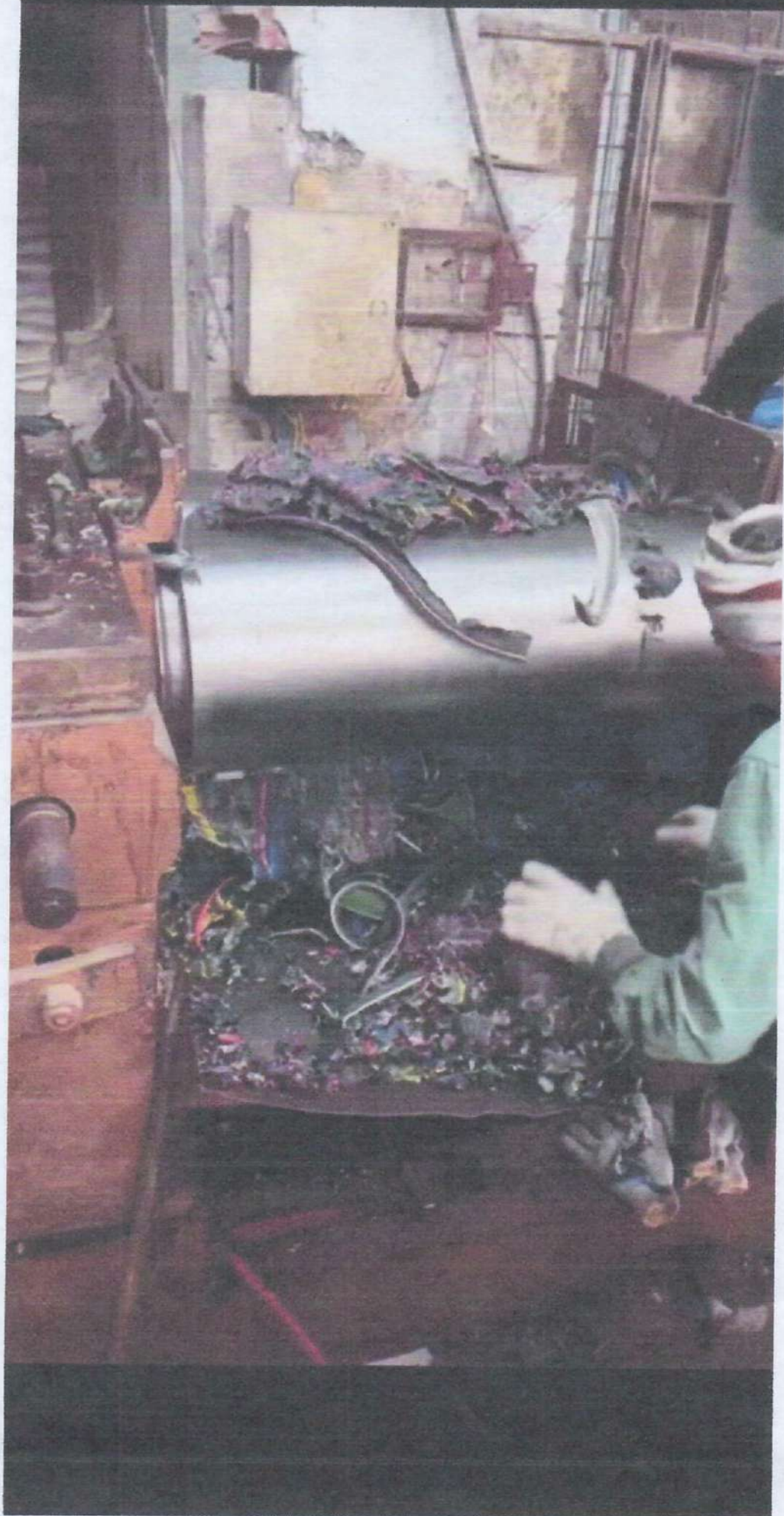




















Annexure A/2 102

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SUNSHINE RUBBER INDUSTRIES

68-A, 150 FEET ROAD, JAJMAU, KANPUR UTTAR PRADESH-208010

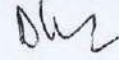
BALANCE SHEET AS AT 31ST MARCH, 2024

PARTICULARS	SCH.NO.	AMOUNT	PARTICULARS	SCH.NO.	AMOUNT
Unsecured Loans	2	2063901.72	Capital	1	8456794.03
Current Liabilities	3	37344693.56	Fixed Assets	4	3504734.13
State Bank Of India		99469.55	Current Assets		
			Inventory		
			Closing Stock		20395301.00
			Sundry Debtors	5	4987095.80
			Cash And Bank	6	515817.09
			Loans And Advances (Assets)	7	1648322.78
			Significant		
			<u>Accounting Policies And Notes</u>		
			<u>To Accounts</u>		
		39508064.83			39508064.83

Place : Kanpur

For SUNSHINE RUBBER INDUSTRIES

Date : 15/07/2024



PARTNER

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SUNSHINE RUBBER INDUSTRIES
68-A, 150 FEET ROAD, JAJMAU, KANPUR UTTAR PRADESH-208010
TRADING AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH 2024

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening Stock	18873353.00	By Sales Accounts	2800910.00
To Purchase Accounts	3676495.00	By Closing Stock	20395301.00
To Direct Expenses	1658910.00	By Gross Loss C/O	1012547.00
To Electricity & Power Expense	1465576.00		
To E.P.F. A/c	37791.00		
To E.S.I.C. Account	9493.00		
To Wages & Salary A/C	146050.00		
	24208758.00		24208758.00
To Gross Loss	1012547.00	By Sundry Balance Written Off	1355998.00
To Bank Charges	2900.16	By Net Loss	96476.11
To Bonous Expenses	24213.00		
To Computer Running & Maintiance Exp.	3700.00		
To Conveyance Expenses	8205.00		
To General Expenses	10090.00		
To Interest & Penalty Expenses	31741.00		
To Legal Expenses	13590.00		
To Machine Repair & Renewal Exp.	29298.41		
To Membership Fees Expenses	6490.00		
To Office Expenses	2850.00		
To Pollution & Other Expenses	5600.00		
To Postage & Courier Expenses	2023.00		
To Printing & Stationery Expenses	3690.00		
To Rebate & Discount	4.54		
To Staff Salary Account	144619.00		
To Staff Welfare Expenses	8960.00		
To Telephone & Mobile Phone Expenses	6750.00		
To Travelling Expenses	4500.00		
To Vehicle Running & Maintiance Exp.	32800.00		
To Depreccion on Fixed Assests	97903.00		
	1452474.11		1452474.11
To Net Loss	96476.11	By Loss Transferred To Partner's Capital Account	
		Aijaz Ahmad (50%)	48238.06
		Shahnawaz Ahmad (50%)	48238.05
Total	96476.11	Total	96476.11

Place : Kanpur

For SUNSHINE RUBBER INDUSTRIES

Date : 15/07/2024

AK

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INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2024-25

PAN	AAEF58862N		
Name	SUNSHINE RUBBER INDUSTRIES		
Address	68-A , 150 FT ROAD, JAJMAU , KANPUR , 31-Uttar Pradesh, 91-INDIA, 208010		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	111108710270724

Taxable Income and Tax Details	Current Year business loss, if any	1	96,476
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	1,600
Accreted Income and Tax Detail	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 1,600
	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

Income Tax Return electronically transmitted on 27-Jul-2024 17:04:14 from IP address 103.110.48.94
and verified by AIJAZ AHAMAD having PAN AAOPA2829D on 27-Jul-2024 using
paper ITR-Verification Form /Electronic Verification Code TUD92AGHZI generated through Aadhaar OTP
mode

System Generated
Barcode/QR Code



AAEF58862N05111108710270724b95702457a2c9d2ab14d95f10a40a46ad4d384b0

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

NAME OF ASSESSEE : SUNSHINE RUBBER INDUSTRIES
PAN : AA EFS8862N
OFFICE ADDRESS : 68-A, 150 FT ROAD, JAJMAU, KANPUR, UTTAR PRADESH-208010
STATUS : FIRM **ASSESSMENT YEAR** : 2024 - 2025
WARD NO : WARD 1(1)(3), KANPUR **FINANCIAL YEAR** : 2023 - 2024
RETURN : ITR-5 : ORIGINAL (FILING DATE : 27/07/2024 & NO. : 111108710270724)
IMPORT DATE : AIS : 25-07-2024 12:56 PM **TIS** : 25-07-2024 12:56 PM
 26AS : 25-07-2024 12:56 PM
COMPUTATION DATE : 14-08-2024 04:13 PM

COMPUTATION OF TOTAL INCOME

PROFITS AND GAINS FROM BUSINESS AND PROFESSION

SUNSHINE RUBBER INDUSTRIES

PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT -96476
ADD : DEPRECIATION DISALLOWED 97903
 1427
LESS : ALLOWED DEPRECIATION -97903
 -96476

OUT OF LOSS OF RS. 96476, UNABSORBED DEPRECIATION IS RS. 96476

CURRENT YEAR LOSSES CARRIED FORWARD

UNABSORBED DEPRECIATION OF Rs. 96476

GROSS TOTAL INCOME

TOTAL INCOME

NIL
NIL

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. 0

LESS TAX DEDUCTED AT SOURCE

SECTION 194NF: SECTION 194NF

NIL

1600 1600
-1600

REFUNDABLE

(1600)

FIXED ASSETS

Particulars	Rate	WDV as on 01/04/2023	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2024
			More than 180 Days (Before 05-10- 23)	Less than 180 Days (On or After 05-10-23)				
			Rs.	Rs.				
LAND	-	29,40,801.00	0.00	0.00	0.00	29,40,801.00	0.00	29,40,801.00
MACHINERY	15%	6,30,241.00	0.00	0.00	0.00	6,30,241.00	94,536.00	5,35,705.00
FURNITURE	10%	369.00	0.00	0.00	0.00	369.00	37.00	332.00
LAND & BUILDING	10%	30,533.00	0.00	0.00	0.00	30,533.00	3,053.00	27,480.00
COMPUTER								
COMPUTER	40%	693.00	0.00	0.00	0.00	693.00	277.00	416.00
Total		36,02,637.00	0.00	0.00	0.00	36,02,637.00	97,903.00	35,04,734.00

LOSSES TABLE

A.Y.	HEAD	LOSSES		
		BROUGHT FORWARD	SET-OFF	CARRIED FORWARD
2024-25	Unabsorbed Depreciation	-	-	96476

Details of Taxpayer Information Summary

S. N.	Information Category (1)	Income Head (2)	Section (3)	Processed Value (4)	Derived Value (5)	As per Computation/ ITR (6)	Difference (7)=(5)-(6)	As per 26AS (8)	Difference (9)=(8)-(6)
1	GST turnover	Profit & Loss A/c		2800910.00	2800910.00	2800910.00	Nil	0.00	-2800910.00
2	GST purchases	Profit & Loss A/c		3705143.00	3705143.00	3676495.00	28648.00		
3	Cash withdrawals			80000.00	80000.00			0.00	80000.00

T.C
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