

BEFORE THE HON'BLE NATIONAL GREEN TRIBUNAL

WESTERN ZONE BENCH, PUNE

APPEAL NO. 148 OF 2025 (WZ)

In the matter of:

Shakti Plastic Industries

..Appellants

V/s.

Maharashtra Pollution Control Board & Ors.

..Respondents

I, Rahul S/o. Vinod Poddar, the Partner of the Appellants hereinabove, do hereby state on solemn affirmation as under:

1. I say that I have preferred to file the present Appeal challenging the validity of the order on the grounds mentioned therein and I crave leave to refer to and rely upon copy of Appeal Memo, when produced.

2. I say that in view of subsequent events i.e. completion of a period of 1 years, I have carried out necessary amendment to Appeal Memo and dropped the challenge to one of the order by which, the Appellants were directed to close the unit for 1 year as the said period is already over and I crave leave to refer to and rely upon copy of the same when produced.



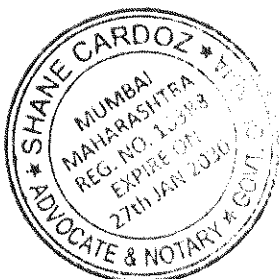
3. I say that I have already filed necessary Int. Applications before this Hon'ble Tribunal and accordingly, have filed various Affidavits, Written Submissions and compilation of documents and I crave leave to refer to and rely upon copy of the same when produced.

4. I say that though, at the belated state, now, I have been served with copy of the Affidavit in Reply filed by the Respondents No.2 and 3 in the present Appeal Memo and after going through the contents thereof, I have to rejoin as under:

5. At the outset, I once again repeat and confirm what has been stated by me in my earlier Appeal Memo, Affidavits, Written Submissions and compilation of documents and specifically deny what is contrary thereto and nothing shall be deemed to have been admitted by me unless specifically admitted and the things contrary, be treated to have been denied by me in all respect.

6. Without prejudice to what is stated hereinabove and with reference to the averments made in the said Affidavit, I have to submit as under:

7. With reference to paragraph 1 of the said Affidavit, an attempt is being made to rely upon the Roznama recorded by this Hon'ble Court which is matter of record and no specific reply is being required.

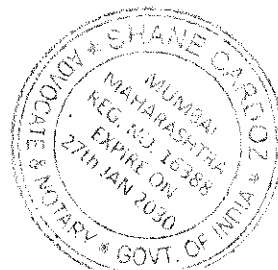


8. With reference to paragraph 2 of the said Affidavit, I once again repeat and confirm what has been stated by me and nothing shall be deemed to have been admitted by me unless specifically admitted.

9. With reference to paragraph 3 of the said Affidavit, an attempt is being made to rely upon the aims and objects in respect of the provisions of Law i.e. Water (Prevention & Control of Prevention) Act, 1974 which is legal issue and matter of record and no specific reply is being required.

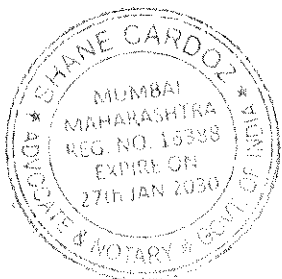
10. With reference to paragraph 4 of the said Affidavit, I say that I have rightly filed the present Appeal challenging the validity of the order under challenge. I say that an attempt is being made to suggest that the present Appeal as filed before this Hon'ble Court is barred by law of limitation which is false on the face of it. I say that in any case, I shall rely upon the relevant provisions of law in order to satisfy this Hon'ble Court about the present Appeal being well within time. I say that as far as the order under challenge is concerned, the same is factually as well legally bad in law and as such, no fault could be found in respect of the present Appeal.

11. With reference to paragraph 5 of the said Affidavit, I say that an attempt is being made to suggest that the Ministry of Environment, Forest & Climate Change in exercise of the powers conferred under the said Act as notified Plastic Waste Management Rules, 2016. I say that it is further sought to be suggested that in order to streamline implementation process of extended producer responsibility, more popularly termed as



EPR, the Government of India, in its both amendments to the said Rules, notified streamlines on extended producer responsibility for plastic packaging. I say that accordingly, a reliance is sought to be placed upon the said rules. I say that the reliance is sought to be placed upon the said rules by way of dealing with the definition in respect of the reprocessing and accordingly, some of the rules are sought to be reproduced upto item (j) of the said para-5 which is again matter of record and required to be argued and pointed out at the time of hearing of the same. I say that however, the comments and the interpretation of the said rules sought to be made in the said para are totally contrary to the actual meaning in respect thereof.

12. I say that by virtue of the said para-5(k) of the said Affidavit, I say that it is sought to be suggested that the responsibility of Plastic packaging CPCB has developed centralized portal for registration and has also developed the guidance manual and standard operating procedure which includes detailed procedure for registration of generation and transfer of EPR certificates etc. I say that it is further sought to be suggested that the same are available on the Portal and accordingly, an attempt is being made to rely upon the contents thereof. I say that by virtue of the same, it is sought to be suggested that as per Section 3.3(e) of the Guideline Manual, EPR Certificate Potentials shall be generated after, if the GST E- invoices as applicable as per the GST Act are uploaded in the Sales GST Section in accordance with the aforesaid clauses as required to upload the invoices pertaining to the sale recycle product. I say that in view of the said para by itself indicates that it deals with the situation where, such sales are being affected however, the present Appellants are in principal in the process of giving



necessary services and are not the trader in respect thereof. I say that in view of the said facts, the contentions are false on the face of it and are not applicable in the present case. I say that again, reliance is placed upon clause 4(iv) of SOP about the physical audit verification of PWP to be completed within 30 days of grant of registration.

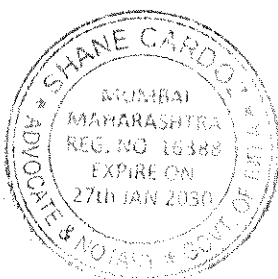
13. It is further sought to be suggested that PWP shall be issue certificate of audit validation of its facility as SPCB/PCC in accordance with the aforesaid clause of SOP and upon grant of registration SPCB/PCC are required to physically verify details submitted by PWP. Application including Plant & Machinery. I say that however, the said contents even if are read in between the lines, it talks about the new applications presented by the parties for registration whereby, the Plant of the present Appellants is in existence for years together and in any case, since last more than 56 years and the said registration has been granted way back in the year 2022 and in view thereof, the said clause is not applicable in the case of the present Appellants. I say that it is further sought to be suggested that CPCB vide direction dated 21.12.2022, have directed all the PWPs to upload GST invoices, details of the transactions etc. (sales/purchase related to the processing of plastic packaging waste as per the requirement of EPR Portal). I say that it is true that they are required to do so however, the same do not cover the work in respect of the services rendered and when there is no actual sales and purchase transaction in respect thereof.

14. I say that it is further sought to be suggested that in the absence thereof, necessary action is required to be taken failing which, the action against the PWPs which are found



in non-compliance is required to be taken. I say that a reliance is sought to be placed upon Annexure-I thereof. I say that whatever was stated in respect thereof are not applicable in the present case as the present Appellants infact, are not in the business of sales and purchase save and except rendering their services to such units. I say that in view of the said facts, I reserve my rights to comment upon the said directions copy of which is produced as and when the matter is heard by this Tribunal. I say that it is further sought to be suggested that as per the Indian Standard Guidelines for recycling of the plastics and process of recycling of plastic waste includes the cleaned and washed material as obtained in 7.3.1 may be blended with additives processing as pigments etc. as the case may be. I say that again, the reliance is placed upon clause 5.2.2.1.1 titled Sequence of Operation under mechanical recycling. I say that again, a reliance is placed about the mechanical recycling generally comprises of the sequence operations etc. I say that the same only deals with the procedure for the purpose of recycling of the material which are totally followed by the present Appellants and there is no dispute.

15. I say that it is further sought to be suggested that grindings and agglomerates of plastic materials are intermediates recycling process. I say that it is further sought to be suggested that when such intermediates when subjected to externing/compounding or palettization at the other recycling facility may have repeated EPR certificate potential generation for same plastic wastes for which, intermediates have been produced and recyclers who generated such intermediates may have already generated EPR certificate. I say that though, I do not intend to go into the same however, it is not the case of the present Respondents that any such act have been committed. I say that



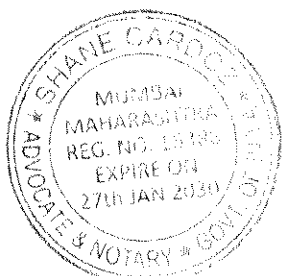
otherwise also, the word used are "may" which means that it is only an opinion expressed by the person deposing in the said Affidavit. I say that it is further sought to be suggested that taking into account with the provisions laid down under Clause-3(k) and 4(g) of PWM Rules, the aforesaid IS 14534 and in exercise of the provisions under Clause 11.6 and 11.7 of the Guidelines on Extended Producer Responsibility for processing packaging CPCB has not recognized intermediates of EPR certificate generation so as to avoid possibility of repeated/duplicate EPR certificates. I say that however, the question of now, putting the said procedure on record does not arise as even by stretch of imagination, it is not the case of the prosecution that the present Appellants have committed any such act. I say that otherwise also, the contentions raised therein are only apprehensive and in the nature of an opinion expressed by the signatory of the said Affidavit. I say that it is further sought to be suggested about the possibilities etc. I say that however, in the present case, it is not the case of the present Respondents about the present Appellants having committed any such act. I say that it is further sought to be suggested that the EPR Portal currently, do not allow EPR certificate generation pertaining to intermediates such as flakes, chips, grindings, agglomerates etc. which is again matter of record however, the present Appellants are no way concerned with the same.

16. With reference to paragraph 5(o) of the said Affidavit, I say that again, a reliance is sought to be placed upon clause-12.4 of the guidelines on the extended producer responsibility for plastic packaging notified under the plastic management etc. I say that however, the Appellants are not in the business of manufacturing any such plastic



packaging and utilizing the same save and except carrying out necessary services for the purpose of recycling thereof. I say that it is also sought to be suggested that the Appellants Unit is registered with MPCB for plastic waste processing capacity of 2,88,000 tonnes/annum however, during the assessment of process capacity taken during the CPCBs Audit, the actual processing capacity was observed to be only 17,760 tonnes per annum which is only 6.2% of the registered capacity of the Unit. I say that the entire calculations sought to be made by the present Respondents is contrary to the facts and contrary to the provisions of law. I say that in view of the said facts, the said report by itself is cryptic report. I say that I have already prepared necessary Written Submissions in respect thereof which are furtherance to the written submissions already filed before this Hon'ble Tribunal. I crave leave to refer to and rely upon copy of the same, when produced. I say that however, the entire contentions raised are false on the face of it. I say that further comments are sought to be made in respect of the information regarding electricity bills of 3 months for evaluation of power consumption of installed machinery which was not made available to the inspection team.

17. I say that it is further sought to be suggested that the facility have installed separate energy meter for each of the installed machinery. I say that even the said contentions are false as though, the documents were made available to the same however, they have directed the present Appellants to submit the same along with their say which have been done by the present Appellants. I say that as far as installation of separate electricity meter is concerned, none of the rules contemplates the same. I say that it is further sought to be suggested that the Unit generated approximately 2,74,000

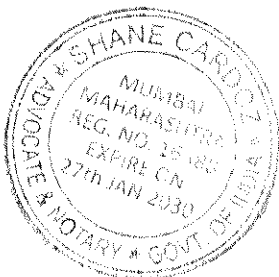


tonnes of EPR certificates and transferred about 2,68,000 tonnes to the registered producers, importers, brand owners which is disproportionately high i.e. 2,56,240 tonnes of EPR certificates are in excess as compared to the assessment plastic waste processing capacity i.e. 17,760. I say that the entire allegations made are false and infact, there are various reports submitted before this Hon'ble Tribunal and written submissions which speaks for itself. I say that the entire contentions raised in the said para are false and even the report allegedly prepared by the officers which is for the first time, made available along with the present Affidavit by itself is false on the face of it. I say that it is further sought to be suggested that EPR Certificates were generated by the Appellants without having the requisite infrastructure facility and submission of false submissions which are false on the face of it. I say that we have rightly uploaded invoices generated before the services and no fault could be found in respect thereof. I say that none of the rules framed by the Respondents indicates that a person is not entitled to render any such services to the different units and are compulsorily required to carry out necessary trading of such wastage. I say that in view of the said facts, no fault could be found in respect thereof. I say that again, it is sought to be suggested that EPR certificates were generated by the Unit without having requisite infrastructure facility which is again false. I say that the unit is having all the facilities which are working in all respect and in view thereof, the contentions raised are false. I say that the report is sought to be referred and relied upon without considering the other reports which are already available before the Authorities concerned. I say that though, a reliance is placed upon the alleged report dated 08.11.2023, the records indicates that there are subsequent reports made by the MPCB and accordingly, the said reports

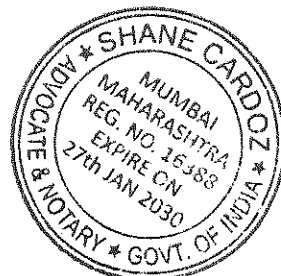


speaks for itself. I say that it can never happen that the present Respondent No.2 and 3 only go by their report and do not consider the other reports and do not follow the suggestions given by them in the report referred and relied upon by them which has been brought before this Hon'ble Tribunal for the first time.

18. With reference to paragraph 5(p) of the said Affidavit, I say that an attempt is being made to suggest that under the powers vested under Section 5, the directions have been issued to MPCB for taking necessary action. I say that this by itself in clear terms shows that after inspection, no show cause notice has been issued nor if issued and the reply has been given, nothing has been considered by the authorities concerned which is directly contrary to the principles of natural justice and as also, under the provisions of law. I say that it is also sought to be suggested that the EPR certificates generated are not in conformity with the requirements prescribed in the guidelines manual for operating such Portal which is again, false on the face of it. I say that it is further sought to be suggested that to ensure that EPR certificates generated PWPs are in accordance with the requirements of the CPCB guidelines manual including uploading of GST e-invoice corresponding to the sales of the Units products of EPR Portal, the fact remains that it does not bar a company from rendering the services. I say that a reliance is sought to be placed upon the directions given by the present Respondents which has already been brought on record before this Tribunal and no specific reply is being required save and except the reply already mentioned therein including the written submissions filed along with the present Affidavit.



19. With reference to paragraph 5(q) of the said Affidavit, I say that an attempt is being made to suggest about joint audit being conducted by the officials of both the Agencies and similar findings of deficit in the installed processing capacity, electricity consumption and non-compliance in terms of the required GST invoices was being found which is again, false on the face of it. I say that this by itself indicates the manner in which, the officers of the Respondents No.2 and 3 have been acting with malafide intentions and have been bent upon taking action without there being any fault on the part of the present Appellants. I say that although, it is sought to be suggested that the production capacity assessed during the trial conducted in the joint audit team was found substantially, lower than the units products processing capacity which is false on the face of it. I say that identically, necessary comments are being made about the power consumption which is again, false on the face of it. I say that I have already dealt with the same in the written submissions which are forming part of the present Affidavit and accordingly, I crave leave to refer to and rely upon copies of the same when produced. I say that an attempt is also being made to suggest that only recycled plastic without considering the other forms of the recycling services i.e. grinding, agglomerates, flakes, chips, etc which are also included in the definition of recycling. I say that this again indicates the malafied intention on the part of the Respondents. I say that it is further sought to be suggested that the sale of recycled plastics was not confirmed by the buyers. I say that there are two possibilities, one that the buyers have not confirmed the same and the other that they have denied the same. I say that it is not the case of the Respondents No.2 and 3 that any of the buyer has denied the same. I say that in view of the said facts, the entire contentions are false. I say that a reliance is sought to be



placed upon the alleged joint audit report which has already annexed by me with my written submissions chronologically.

20. With reference to paragraph 6 of the said Affidavit, I say that an attempt is being made to suggest about the directions given by this Hon'ble Court which is matter of record. I say that though, it is sought to be suggested that by the said order, this Hon'ble Tribunal has directed to report this Hon'ble Tribunal about the report on machinery capacity whereas, the directions are in respect of production of the report and production of Chartered Accountants report if any, appointed in the matter. I say that reliance is also sought to be placed on the provisions of Clause 12.4 of the guidelines on the extended producer responsibility. I say that apart from the same, various other guidelines are sought to be referred and relied upon which is matter of record and a legal issue which will be argued before this Hon'ble Tribunal as and when the matter is heard.

21. With reference to paragraph 7 of the said Affidavit, I say that an attempt is being made to suggest that though, in the report, it has been mentioned that a Chartered Accountant is required to be appointed however, it is sought to be suggested that there was no need of appointment of Chartered Accountant. I say that as stated by me in the written submissions, the officials who have inspected the premises of the Appellants, have no knowledge of whatsoever in respect of plastic waste management as prior thereto, they have been looking after the work and inspection of mining. I say that however, it is pertinent to note that the MPCB Audit report and all the show Cause



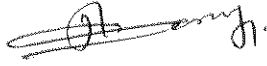
Notices has been signed by the same person namely Mr. Kiran Hasabnis I say that this by itself shows that the same person is taking two different stands which is required to be investigated under the supervision of this Hon'ble Tribunal in respect of his conduct. I say that an attempt is being made to suggest that the majority of the invoices have been uploaded pertaining to the services and no fault could be found as nowhere, there is a bar that a person cannot render the services but is only required to do the trading of plastic waste management and sell the output thereof. I say that in view of the said facts, the contentions are false. I say that by virtue of the said para, it is also sought to be suggested that the Appellants have not made out any case for grant of any such reliefs and if the same are granted, it will induce with the noble intent of controlling plastic waste business etc. I say that even the said contentions are false and on the contrary, if the said attitude of the present Respondents and the interpretation made by the present Respondents are confirmed, it will cause all kind of difficulties to all such processing units and none of them would be in a position to do the said work.

22. With reference to rest of the paragraphs which deals with the averments made in the present Appeal Memo and the other Affidavits, I once again, repeat and confirm what has been stated by me in the same and specifically deny what is contrary thereto and nothing shall be deemed to have been admitted by me unless specifically admitted and the things contrary, be treated to have been denied by me in all respect.

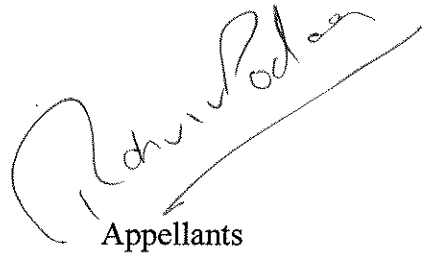
23. I say that in view of the said facts, no case has been made out by the Respondents No.2 and 3 to oppose the grant of reliefs prayed for and accordingly, the present Appeal



as filed before this Hon'ble Tribunal deserves to be allowed and accordingly, it is prayed that the same be allowed.



Advocate for Appellants



Appellants



VERIFICATION

I, Rahul Vinod Poddar, adult, Indian Inhabitant, having office at 2nd Floor, 202-205, Business Classic, Chincholi Bunder Road, Malad – West, Mumbai – 400 064, Maharashtra, , the Partner of the Appellants hereinabove, do hereby state and solemnly declare that what is stated in the foregoing paragraphs of the Affidavit is true to our own knowledge and is stated on information and belief and we believe the same to be true.

Solemnly affirmed at Mumbai)

this 14 day of April 2026)
14 APR 2026

[Signature]

Advocate for Appellants

[Signature: Rahul Poddar]

Before me,

Identified by me,

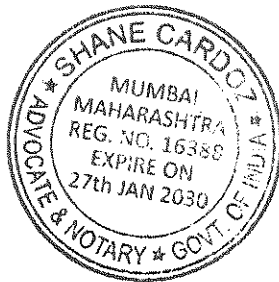
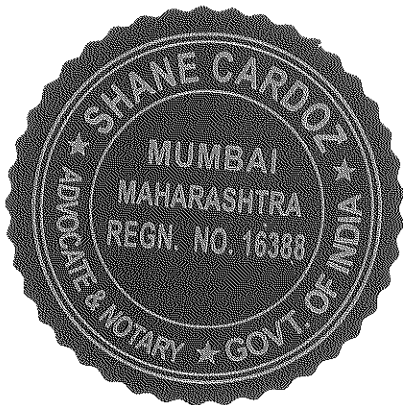
BEFORE ME

[Signature: S. Cardoz]

SHANE CARDOZ

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Reg. No. MAH / 3457 / 2002

Notary Register Serial No.	1179126
Date:	14 APR 2026



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