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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

Date of Decision: 14.10.2019

\+ W.P.(C) 13439/2018

DEVENDRA KUMAR SINGH ..... Petitioner

Through: Mr. Shashi M Kapila, Mr. Pravesh Sharma and Mr. Siddharth Kapila, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX ,CIRCLE 62(1) & ORS. ..... Respondents

Through: Ms. Vibhooti Malhotra, Senior Standing Counsel with Mr.Shailindera Singh, Junior Standing Counsel. Mr. Siddharth Manocha, Advocate.

CORAM:
HON'BLE MR. JUSTICE VIPIN SANGHI
HON'BLE MR. JUSTICE SANJEEV NARULA

SANJEEV NARULA, J. (Oral):

CM APPL. 45126/2019

1. The prayer made in the present application is for clarification of the order dated 12.12.2018. However in substance the Petitioner seeks the relief of stay of all reassessment proceedings pursuant to the issuance of notice under Section 148 and also the notice dated 27.09.2019 issued under Section 143 (2) of the Income Tax Act till the disposal of the writ petition.

2. In order to appreciate the contentions raised in the present application, would be apposite to first note the order dated 12.12.2018, of which the clarification has been sought. The said interim order was passed by this Court on the first date of hearing while issuing notice on the writ petition and the interim application [C.M. No. 52321/2019] whereby a stay of the assessment proceedings was sought.

3. The said order is extracted below:

> **"CM Appl. 52322/2018 (exemption)**
>
> *Exemption allowed, subject to all just exceptions.*
>
> *The application is disposed of.*
>
> **W.P.(C) 13439/2018 & CM Appl. 52321/2018**
>
> *1. Issue notice.*
>
> *2. The petitioner/applicant contends that the re-assessment notice dated 30.03.2018 impugned in these proceedings is arbitrary. It contends that the "reasons to believe" has wholly ignored the circumstances that the reasons cited for re-assessment i.e. alleged unexplained entries in the petitioner's books were in fact replied in detail by during the scrutiny assessment for the A.Y. 2011-2012.*
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> *3. Learned counsel for the petitioner has shown that in response to questionnaires and other queries in the course of regular scrutiny assessment the amounts advanced by the M/s Krac Securities Ltd. and M/s South Asian Impex (P) Ltd. were in fact considered and dealt with. It has also been stated that with respect to the amounts advanced by M/s SSJ Foods Limited, in fact the petitioner had entered into an agreement to sell the property, and had received a sum of Rs. 50 lakhs. Learned counsel stated that during the course of assessment the AO had elicited the necessary documents which were furnished and copy of extract of the ledger account - which is produced on the record. The petitioner has also relied upon a receipt executed by SSJ Foods Limited, whereby the petitioner paid back the advance [during the course of the later financial year]. A copy of the*

ledger extract produced in the court is hereby taken on record. The writ petitioner shall ensure that an affidavit in support is filed within three days. Having regard to the submissions made and the materials on record, the Court is of the opinion prime facie that the reassessment notice is untenable.

4. Accordingly the respondents are restrained from passing the final orders in the proceedings consequent to the reassessment notice, during the pendency of this petition.

5. List on 12.03.2019.

6. *Dasti*."

(Emphasis supplied)

4. Despite having an interim order in his favour in respect of the passing of the final assessment order, the Petitioner is not satisfied and his grievance is that the Assessing Officer has misinterpreted the aforesaid order to impute that the court had only granted stay from passing the final assessment order and not the stay of the entire reassessment proceedings. Learned counsel for the Petitioner contends that based on this interpretation, the Assessing Officer has recommenced the assessment proceedings by issuing notice dated 27.09.2019 under Section 143 (2) of the Act.

5. The said notice is also impugned in the present application and the same reads as under:

"*Sir,*

This is for your kind information that the return of income for A. Y. 2011-12 has escaped assessment with meaning of section 147 of the I.T. Act, 1961.

2. In this connection, you have filed writ petition vide Civil Misc. Petition No. 52321/2018 and W.P. (C) No. 13439/2018 before the Hon'ble Delhi High Court. The Hon'ble Delhi High Court vide its interim order dated 12.12.2018 has restrained the undersigned from passing the final orders in the proceedings consequent to the reassessment notice, during the pendency of this petition.

3. In view of the above, it is observed that the Hon'ble Delhi High Court vide its order has restrained from passing the final orders only. from the above it is concluded that reassessment proceedings may be followed as per provision of section 148 of the I.T. Act, 1961 as the Hon'ble High Court Delhi has not specifically directed the abatement of proceedings u/s 148 of the I.T. Act, 1961.

The provision of section 148 of the IT. Act, 1961 states that:

"(1) Before making the assessment, reassessment or recomputation under section 147, the Assessing Officer shall serve on the assessee a notice requiring him to furnish within such period, as may be specified in the notice, a return of his income or the income of any other person in respect of which he is assessable under this Act during the previous year corresponding to the relevant assessment year, in the prescribed form and verified in the prescribed manner and setting forth such other particulars as may be prescribed; and the provisions of this Act shall, so far as may be, apply accordingly as if such return were a return required to be furnished under section 139:

***Provided** that in a case—*

(a) where a return has been furnished during the period commencing on the 1st day of October, 1991 and ending on the 30th day of September, 2005 in response to a notice served under this section, and

(b) subsequently a notice has been served under sub-section (2) of section 143 after the expiry of twelve months specified in the proviso to sub-section (2) of section 143, as it stood immediately before the amendment of said sub-section by the Finance Act, 2002 (20 of 2002) but before the expiry of the time limit for making the assessment, reassessment or recomputation as specified in sub-section (2) of section 153, every such notice referred to in this clause shall be deemed to be a valid notice:

***Provided further** that in a case—*

(a) where a return has been furnished during the period commencing on the 1st day of October, 1991 and ending on the 30th

day of September, 2005, in response to a notice served under this section, and

(b) subsequently a notice has been served under clause (ii) of sub-section (2) of section 143 after the expiry of twelve months specified in the proviso to clause (ii) of sub-section (2) of section 143, but before the expiry of the time limit for making the assessment, reassessment or recomputation as specified in sub-section (2) of section 153, every such notice referred to in this clause shall be deemed to be a valid notice.

Explanation.—For the removal of doubts, it is hereby declared that nothing contained in the first proviso or the second proviso shall apply to any return which has been furnished on or after the 1st day of October, 2005 in response to a notice served under this section.

(2) The Assessing Officer shall, before issuing any notice under this section, record his reasons for doing so."

In view of the above, notice u/s 143 (2) of the I.T. Act, 1961 may be issued under the reassessment proceedings."

6. Ms. Shashi M Kapila, Learned Counsel for the Petitioner argued that the stay granted by this Court encompasses stay of all reassessment proceedings till the disposal of the writ petition. Learned counsel for the Petitioner contends that the Respondent had already conducted reassessment proceedings and was in the process of passing the order by the time the matter was listed for hearing on 12.12.2018 and this Court stayed the proceedings. She argued that the statute grants a limited time for finalizing reassessment proceedings and by virtue of the interpretation given by the Respondents, the revenue is granting itself endless time for reassessment proceedings, which is unwarranted in law. This is against the statute and contrary to the stay order granted by this Court. In the event, the writ petition is allowed, all such reassessment proceedings would then become infructuous, however, in the event, the writ petition is dismissed; the Respondents would get time to finalise the assessment as per the timeline

fixed by the statue. By recommencing reassessment proceedings, t Respondents are enlarging the scope and the time available for reassessment proceedings which is abuse of process of law.

7. Ms. Vibhooti Malhotra, learned senior standing counsel for the Revenue countered the argument advanced by the Petitioner's counsel and submitted that Petitioner has misconstrued the order. She argued that the order granted by this Court is unambiguous and does not call for any clarification. It explicitly directs that the Respondents are restrained only from passing final orders in the proceedings, consequent to the reassessment notice, during the pendency of the petition. The order nowhere interdicts the Respondents from continuing with the reassessment proceedings. She further argued that even otherwise, the issuance of notice dated 27.09.2018 under Section 143 (2) of the Act would not cause any prejudice to the Petitioner. In terms of the proviso to Sub Section (2) of Section 143, the notice could only be issued up to 30.09.2019 and therefore the issuance of the notice impugned in the present application, is within the timelines permitted under the statutory scheme. The Respondents are bound by the orders passed by this Court and the continuation of the reassessment proceedings would obviously be subjected to the outcome of the present writ petition. Since the court has directed that the final order pursuant to the reassessment proceedings would not be passed, no prejudice would be caused to the Petitioner in case the reassessment proceedings were to continue.

8. We have given anxious consideration to the submissions advanced by learned counsel for the parties. We find merit in the contentions of the Learned Senior Standing Counsel for the Revenue that the order dated 12.12.2018 unmistakeably only restrains the Respondents from passing the final orders, and the order dated 12.12.2018 cannot be construed to mean that the reassessment proceedings have been ordered to be stayed. Having not got a stay of the proceedings, Petitioner cannot have another bite at the cherry by filing an

application for seeking clarification. It is also pertinent to note that the sa interim order was made absolute and ordered to continue during the pendency of the present writ petition vide order dated 26.07.2019 whereby C.M. No. 52321/2018 was finally disposed of.

9. It is also remarkable that when the Petitioner first approached this Court, the Respondents had already issued a notice under Section 143 (2) of the Act dated 07.12.2018. Petitioner had urged that the reassessment proceedings for the assessment year 2011-12 are likely to be completed on or before 31.12.2018 and raised grievance against the high pitched demands raised by the Respondents. Finding prima facie merit in the contentions of the Petitioner, the Court ordered that no final order in the proceedings would be passed. In the meantime, the Respondents have issued another notice under Section 143 (2) of the Act dated 27.09.2019 whereby the Assessing Officer has called upon the representative of the Petitioner to produce documents and accounts and other evidence in support of the return filed by the Petitioner. On the same day, another notice was issued under Section 143 (2) read with Section 129 of the Act whereby the Assessing Officer observed that the order passed by this Court on 12.12.2018 has not specifically directed the abatement of the proceedings under Section 148 of the Act. Thus the Respondents have not taken any step that amounts to misinterpretation of the order of the court.

10. Now, coming to the contention of the Petitioner that continuation of the proceedings is contrary to the statute. We find the contention to be untenable and unfounded. On this issue, we have considered the judgment of this Court in ***Rajan Gupta v. Commissioner of Income Tax*** **(2010) 194 Taxman 287 (Delhi)**, relied upon by learned senior standing counsel for the Revenue. In the said judgment, this Court considered the statutory scheme and clarified the position with respect to the limitation prescribed for issuance of the notice under Section 143 (2) of the Act. It was observed that the time limit for completion of

assessment as prescribed under Section 153 of the Act is separate from t limitation prescribed under Section 143 (2) of the Act. The relevant portion of the said judgment reads as under:

> "*2. To appreciate the pleas taken by the parties, it would be necessary to set down the factual position. A search was conducted on 18.01.2001 and it was said to have been completed in March 2001. The notice under Section 158BC of the said Act was served on the assessee on 03.12.2001 and the assessee filed the return on 31.12.2002. According to the learned counsel for the assessee / appellant, the notice under Section 143(2) of the said Act read with the provisions of Section 158BC(b) could have been issued by 31.12.2003, i.e., within the period of twelve months from the end of the month in which the return was filed. The return having been filed on 31.12.2002, according to the learned counsel for the appellant, the notice under Section 143(2) ought to have been issued by 31.12.2003. The learned counsel further submitted that the notice under Section 143(2) was, in fact, issued much later, i.e., on 05.07.2004. The block assessment order under Section 158BC (c) was also passed later, on 30.07.2004, when, in fact, according to the provisions of Section 158BE, the order should have been passed by 31.01.2003.*
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> *3. The learned counsel for the appellant / assessee referred to a decision of this court in the case of Commissioner of Income-tax v. Pawan Gupta: 318 ITR 322 and submitted that the issuance of a notice under Section 143(2) was mandatory even in respect of the proceedings under Section 158BC. He also referred to the recent decision of the Supreme Court in the case of Assistant Commissioner of Income-tax and Anr. v. Hotel Blue Moon: 321 ITR 362 (SC) which held that the notice under Section 143(2) of the said Act was a mandatory requirement in case the Assessing Officer disagreed with the return filed by the assessee pursuant to the notice under Section 158BC. The Supreme Court also held that it was not merely a procedural requirement, but it was mandatory that the notice under Section 143(2) ought to be issued within the period of limitation. In case it is not so done, then the assessment following such notice would be bad in law. The learned counsel for the appellant / assessee, therefore, contended that since the notice under Section 143(2) had been issued beyond the time prescribed under the said Act, the block assessment order dated 30.07.2004 was bad in law. He also submitted that, in any event, the block assessment order was*

beyond time in itself inasmuch as the last date for framing the assessment under Section 158BC(c) was 31.03.2003 in view of the provisions of Section 158BE.

4. Ms Bansal, appearing on behalf of the revenue, contended that an important circumstance has been left out by the learned counsel for the appellant / assessee and that is the filing of an application by the assessee before the Settlement Commission under Section 245C of the said Act. Such an application had been filed by the appellant / assessee on 10.01.2003 and the same had been rejected by the Settlement Commission by passing an order under Section 245 D(1) of the said Act on 25.05.2004 which was received by the Commissioner of Income-tax on 03.06.2004. Consequently, she placed reliance on clause (iv) of Explanation 1 to Section 158BE to submit that the period between 10.01.2003 and 03.06.2004 has to be excluded in computing the period of limitation for completion of the assessment proceedings. She submitted that if this exclusion is granted, then the revenue would, in the minimum, have at least 60 days time to complete the same after the order under Section 245D(1) is received by the Commissioner. The assessment proceedings were completed on 30.07.2004 and, therefore, in view of the said provisions with regard to exclusion of time, the block assessment had been completed within time. She also submitted with reference to the decision of the Supreme Court in the case of Auto & Metal Engineers and Ors. v. Union of India (UOI) and Ors.: 229 ITR 399 (SC) that the notice under Section 143(2) was an integral part of the assessment itself and once there is exclusion of time for making an assessment order and completing the assessment, the exclusion of time would also be applicable to the issuance of a notice under Section 143(2).

22. From the above discussion, it is clear that a notice under Section 143(2), where the Assessing Officer does not agree with the block return filed by an assessee in block proceedings, is a mandatory requirement of law and it must be served upon the assessee within the period stipulated in the proviso to Section 143(2) of the said Act. If that is not done, the block assessment order passed pursuant thereto would be invalid and would not be a mere irregularity. It is also clear that the filing of a settlement application under Section 245C of the said Act does not, by itself, amount to any stay of the assessment proceedings before an Assessing Officer. There is no bar on the Assessing Officer from proceeding further with the assessment

by issuing the mandatory notice under Section 143(2) within the time stipulated or even framing the assessment order.

23. We are now left to examine the decision of the Supreme Court in the case of Auto & Metal Engineers (supra) which was strongly relied upon by Ms Bansal, who appeared on behalf of the revenue. As noted in the said decision itself, the short question which fell for consideration by the Supreme Court related to the interpretation of the expression ―assessment proceeding‖ in Explanation 1 to Section 153 of the said Act. It would be relevant to note that the appeals before the Supreme Court related to assessment years 1967-68, 1968-69 and 1969-70. In the appeals before the Supreme Court, the Delhi High Court had, in the writ petitions filed earlier, passed an interim order directing that the revenue may proceed in pursuance of the notice, but no final order be passed till the pendency of the writ petitions. That interim order was passed on 23.11.1971 and was continued till 12.08.1974, when the writ petitions were dismissed by this court. Thereafter, the income-tax officer issued notices to the assessee firm as well as its partners under Sections 142(1), 143(2) and 143(3) of the said Act in respect of the assessment years referred to above. The replies were filed to the said notices by the assessees on 21.11.1974 and soon thereafter, the writ petitions were filed before the Punjab & Haryana High Court. The plea taken by the assessees / petitioners therein was that under the interim order dated 23.11.1971 passed by the Delhi High Court, there was no stay of the assessment proceedings and, therefore, Explanation 1 to Section 153 of the said Act could not be invoked and that after the expiry of the period prescribed under Section 153, the income-tax officer was not competent to issue the notice in the assessment proceedings against the assessees. The view taken by a learned single Judge of the Punjab & Haryana High Court was that the expression ―assessment proceeding‖ in Explanation 1 to Section 153 would include the passing of the order of assessment and since the passing of the order of assessment had been stayed by the Delhi High Court, there was a stay of the assessment proceedings by the said High Court. The writ petitions were, therefore, dismissed by the learned single Judge of the Punjab & Haryana High Court and the Letters Patent Appeals preferred before a Division Bench of that High Court were also dismissed. It is against the said dismissal of the appeals by the Division Bench of the Punjab & Haryana High Court that the matter was taken further before the Supreme Court. The plea taken by the assessees before the Supreme Court was that only the passing of the final order of assessment had been stayed by virtue of the

Delhi High Court's order dated 23.11.1971 and that the assessment proceedings as such had not been stayed and, therefore, it was open to the income-tax officer to proceed with the income-tax proceedings during the pendency of the writ petitions and since he failed to do so, he could not take any steps in the assessment proceedings by issuing notices under Sections 142 and 143 of the said Act after 31.03.1972, when the assessment became time barred. This plea was rejected by the Supreme Court. Explanation 1 to Section 153, as was applicable in respect of the assessment years 1967-68, 1968-69 and 1969-70, was as under:-

> *"Explanation 1. In computing the period of limitation for the purposes of this section, the time taken in reopening the whole or any part of the proceeding or in giving an opportunity to the assessee to be reheard under the proviso to Section 129 or any period during which the assessment proceeding is stayed by an order or injunction of any court, shall be excluded."*

While considering the above Explanation, the Supreme Court observed that the object of the explanation seems to be that if the Assessing Officer was unable to complete the assessment on account of an order or injunction staying the assessment proceeding passed by a court, the period during which such order or injunction was in operation should be excluded for the purposes of computing the period of limitation for making the assessment order. While construing the expression "assessment proceeding" as appearing in the said Explanation 1, the Supreme Court examined various provisions dealing with the procedure for assessment as contained in Chapter-XIV and held:-

> *"...The process of assessment thus commences with the filing of the return or when the return is not filed by the issuance by the Assessing Officer of the notice to file the return under Section 142(1) and it culminates with the issuance of the notice of demand under Section 156. The making of the order of assessment is, therefore, an integral part of the process of assessment. Having regard to the fact that the object underlying the explanation is to extend the period prescribed for making the order of assessment, the expression "assessment proceeding" in the explanation must be construed to comprehend the entire process of assessment starting from the stage of filing of the return*

under Section 139 or issuance of notice under Section 142(1) till the making of the order of assessment under Section 143(3) or Section 144. Since the making of the order of assessment under Section 143(3) or Section 144 of the Act is an integral part of the assessment proceeding, it is not possible to split the assessment proceeding and confine it up to the stage of inquiry under Sections 142 and 143 and exclude the making of the order of assessment from its ambit. An order staying the passing of the final order of assessment is nothing but an order staying the assessment proceeding. Since the passing of the final order of assessment had been stayed by the Delhi High Court by its order dated 23-11-1971 in the writ petitions, it must be held that there was a stay of assessment proceedings for the purpose of Explanation I in Section 153. The High Court, in our opinion, was right in holding that the period during which the said stay order passed by the Delhi High Court was in operation has to be excluded for the purpose of computing the period of limitation for making the order of assessment and the appeals are liable to be dismissed."

25. We cannot agree with the submission made by the learned counsel for the revenue. There are several reasons for this. First of all, the decision in Auto & Metal Engineers (supra) was in respect of the assessment years 1967-68, 1968-69 and 1969-70. As has been rightly pointed out by the learned counsel for the petitioner, at that point of time, there was no stipulation as to limitation with regard to the issuance or service of a notice under Section 143(2), which, as applicable for those assessment years, was as under:-

***"143. Assessment**. – (1) xxxxx xxxxx xxxxx xxxxx*

(2) Where a return has been made under Section 139 but the Income-tax Officer is not satisfied without requiring the presethe assessee or the production of evidence that the return is correct and complete, he shall serve on the assessee a notice requiring him, on a date to be therein specified, either to attend at the Income-tax Officer's office or to produce, or to cause to be there produced, any evidence on which the assessee may rely in support of the return.

xxxx xxxx xxxx xxxx"

26. ***By way of subsequent amendments, a specific stipulation as to time within which a notice under Section 143(2) should be served on the assessee, has been introduced by virtue of the proviso to Section 143(2) as it now stands and which has been extracted in the earlier part of this judgment. For the assessment years 1967-68, 1968-69 and 1969-70, which were before the Supreme Court in Auto & Metal Engineers (supra), the only period of limitation was with regard to the making of an assessment order and the period therefor was provided in Section 153(1) of the said Act****. Obviously, in the situation prevailing then, the notice under Section 143(2) could be served on the assessee at any point of time prior to the terminal date for making the assessment order under Section 143(3). This is not the case any longer.* ***Now, by virtue of the proviso to Section 143(2), it is mandatory that no such notice can be served on the assessee after the expiry of the stipulated time period. Such a requirement has been held to be mandatory by the Supreme Court, as mentioned above, and if such notice is not served within the prescribed time, it would not be a mere irregularity or a curable defect. The fact that such a notice is not served within the stipulated time, is fatal to the assessment proceedings whether they be in the regular course under Chapter XIV or block assessment proceedings under Chapter XIV-B.*** *This much is abundantly clear from the decision of this court in the case of Pawan Gupta (supra) and the decision of the Supreme Court in the case of Hotel Blue Moon (supra).*

27. Secondly, because of the fact that no separate periods of limitation were prescribed for service of a notice under Section 143(2) and making of an assessment order under Section 143(2), the Supreme Court in the case of Auto & Metal Engineers (supra) was merely concerned with the limitation for the making of an assessment order and the question of limitation for serving a notice under Section 143(2) of the said Act was not, at all, in the contemplation of the Supreme Court. Therefore, the decision of the Supreme Court in Auto & Metal Engineers (supra) would not apply to the facts and circumstances obtaining in the present case and, particularly when a specific time limit has been introduced subsequently for service of a notice under Section 143(2) of the said Act."

11. Learned counsel for the Petitioner has sought to distinguish the said judgment, on the ground that it pertains to block assessment and therefore is not

relevant to the facts of the present case. We are however not convinced wi this submission. The proviso to subsection (2) of Section 143, as it stands today provides that no notice shall be served on the assessee after the expiry of six months from the end of the financial year in which the return is furnished. We are informed that the return in the present case was filed on 12.09.2018. Accordingly, the six months envisaged under the proviso to Section 143 (2) of the Act would expire on 30.09.2019 and thus the notice was necessarily required to be issued under the said provision prior to the said date. In the present case, a notice under Section 143 (2) had already been issued prior to the filing of the present petition, and if another notice has been issued, we do not see any reason to stay the same. No law has been shown which restricts the issuance of more than one notice. The issuance of the notice under Section 143 (2) is essential for the Assessing Officer to embark upon scrutiny assessment, however it does not mean that once a notice has been issued, another notice could not be issued thereafter. Certainly, after 30.09.2019, the Respondents cannot issue a fresh notice. The limitation provided under Section 153 (2) of the Act, pertains to the issuance of the order of assessment, reassessment or re-computation. The Explanation 1 (ii) of Section 153 provides that the period during which the assessment proceedings is stayed by an order or injunction of any court shall be excluded for the purpose of computing the period of limitation. Further, Section 153 (2) read with First proviso to Explanation 1 provides that immediately after the exclusion of the aforesaid period, where the period of limitation available to the assessing officer for making an order of assessment, reassessment or recomputation is less than sixty days, then such remaining period shall be extended to sixty days and the period of limitation shall be deemed to be extended accordingly. In the present case, the reassessment proceedings had to be concluded before 31.12.2018. However, before the expiry of the said period, on 12.12.2018, the Court had restrained the Respondents from passing the final order. Thus in case the Petitioner was not to

succeed in the present case, the Respondents would then have to complete t reassessment proceedings in terms of Section 153(2) read with First proviso to Explanation 1 within a period of sixty days from the date of the final decision of the writ petition, assuming the same is against the Petitioner. However, this does not mean that the Respondents are granting themselves endless time for completion of reassessment proceedings. The stay order has been granted by this Court pursuant to request made by the Petitioner. If the Petitioner would not have pressed for the same, the Respondents would have been bound to pass the order within the statutory period prescribed under Section 153. The stay is operating against passing of the final assessment order. That does not mean that the continuation of the reassessment proceedings, in the mean time would be contrary to the statute. Needless to say, if the Petitioner were to succeed, such proceedings would be infructuous and the same are being conducted at the risk and peril of the Respondents. Accordingly, we also do not see any prejudice being caused to the Petitioner in any manner.

12. For the foregoing reasons, we do not find any merit in the present application and the same is dismissed.

SANJEEV NARULA, J

VIPIN SANGHI, J

OCTOBER 14, 2019

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