

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

+ **W.P.(C) 1757/2011**

% **Date of Decision : 2nd February, 2012.**

+ **W.P.(C) 1757/2011**

RN SOIN AND SONS PVT LTD Petitioner
Through: **Mr.Sandeep Sethi,**
Sr.Advocate with Mr.Rajat
Naved, Advocate.

versus

APPROPRIATE AUTHORITY AND ORS Respondents
Through: **Mr.N.P.Sahni, Advocate**

CORAM:
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE R.V. EASWAR

SANJIV KHANNA,J: (ORAL)

1. The present writ petition under Article 226 impugns the order dated 22.02.2010 passed by the Appropriate Authority under Chapter XX-C of the Income Tax Act, 1961 (Act for short). The Appropriate Authority by the impugned order has passed an order for purchase u/s 269 UD(1) of the Act, inter alia, holding that the apparent consideration of Rs.23,80,387/- as declared in form No.37-I for

purchase of property bearing No.20 Oak Wood Drive, Malibu Towne, Sohna Road, Gurgaon was under-stated.

2. The relevant facts are that two individuals, namely, Yogeshwar K.Dhawan and Namita Kaul Bhattacharya had originally applied and were issued an allotment letter dated 27.04.1994 in their name for a plot admeasuring 872.64 Sq.meters @ Rs.2392 per sq. meter by M/s. Malibu Estates Pvt. Ltd. (the respondents no.3 herein). They had paid Rs.1,25,000/- initially and between the period February, 1994 to December, 1994, they had paid Rs.5,24,000/- towards the sale consideration (inclusive of initial payment of Rs.1,25,000/- to M/s Malibu Estate Pvt. Ltd., respondents no. 3).

3. The petitioner M/s R. N. Soin & Sons Pvt. Ltd. claims that the said two individuals assigned and transferred their rights in favour of the petitioner. The petitioner made the payment of Rs.18,56,387/- between February, 1995 to May, 1996 to respondent no. 3. On 12.06.1996 the petitioner and the respondent No. 3 entered into a plot buyer agreement. The plot number is mentioned. An annexure to the plot buyer agreement states and gives the details of payments already made. The payments recorded were by account payee instruments.

The agreement stipulates that the basic sale price of the plot was Rs.2392 per sq. meter and in addition the petitioner was liable to pay External Development Charges of Rs. 275.80 per sq. meter, preferential location charges of Rs.60 per sq. meter, and a contingency deposit of Rs. 24 per sq. meter. The total cost of the plot after including another amount of Rs.15,000/- was Rs.24,16,983/-

4. After development was complete and the plot was ready for possession, the petitioner had filed form No.37-I seeking permission under Section 269UD (1) of the Act on 25.08.2000 with the respondent no. 1. A formal agreement was executed before form No.37-I was filed. Thereafter, vide order dated 30.11.2000, the Appropriate Authority passed the order dated 30.11.2000 for pre-emptive purchase/acquisition u/s 269UD(1).

5. The Appropriate Authority in this order dated 30.11.2000 proceeded and observed that for determining whether the apparent consideration was understated, they were bound to evaluate the market value of the property on the date when form 37-I was filed. They rejected the contention of the petitioner that they should, for the purpose of valuation, take into consideration the initial date of private

agreement i.e. 24.02.1994. The reasoning given by the Appropriate

Authority in the order dated 30.11.2000 reads as under:-

“In view of these submissions it was contended that in the situation of the present case, the Appropriate Authority is duty bound to evaluate the property on the date when the Parties entered into initial private agreement i.e. 24.02.1994 and not on the date of the formal agreement which was recorded in Form 37-I and filed on 25.08.2000.

4(i) The above contentions raised by the AR have been carefully considered. The sum and substance of these contentions is that for the purpose of valuation, the date of initial private agreement i.e. 2.2.1994 is relevant irrespective of the fact that Form No.37-I was filed on 25.08.2000. This contention of the AR is not tenable as the Hon’ble Supreme Court in the case of DLF Universal Ltd. & Ors. Has clearly held that “foundation for exercise of jurisdiction by the Appropriate Authority u/s 269UD is the statement in Form No. 37-I and not agreement for transfer”. The Appropriate Authority acquires the jurisdiction u/s 269UD of the Income Tax Act with the filing of the statement in Form No.37-I and not with respect to any other agreement for transfer. Therefore, for the purpose of determining fair market value of subject property the relevant date would be the date on which agreement for transfer is reduced into writing in Form No. 37-I. Following the judgement of the Hon’ble Supreme Court referred to above, the Appropriate Authority

cannot exercise jurisdiction in any other manner except based on the Statement in Form 37-I. In the present case, it is admitted fact that the date mentioned on the Form No.37-I is 24.08.2000. Therefore, this was the relevant date for the purpose of determining the fair market value of the subject property as also whether there was any under valuation or not. The fair market value of the subject property as on this date was determined at Rs.57,39,353/- based on which the understatement worked out to +58.55% taking FMV as base. This contention of the AR, thus fails.”

6. The aforesaid order was challenged in Writ Petition (C) No.7591/2000 which was disposed of vide order dated 18.10.2010. In this decision, the Division Bench referred to two decisions, ***DLF Universal Ltd. Vs. Appropriate Authority & Anr.*** (2000) 243 ITR 730 (SC) and ***Ansal properties & Industries Ltd.*** (1999) 236 ITR 793 (Del.).

7. The High Court reproduced the ratio of decision of the Supreme Court in ***DLF Universal Ltd.*** (supra). For the sake of convenience the said findings/ratio is reproduced below:-

*“To sum up, our findings are: -
(i) Agreement for transfer as defined in clause
(a) of section 269 UA refers to an agreement
which is entered into privately between the*

parties thereto; such an agreement may be oral or in writing.

(ii) An agreement for transfer entered into by the parties in Form 37-I under section 269 UC is not an agreement defined by clause (a) of section 269 UA. It is an agreement statutorily ordained to be entered into in a prescribed proforma.

(iii) Agreement for transfer, the phrase as occurring in Chapter XXC has two meanings depending on the context where it occurs. It may be an agreement for transfer as defined in clause (a) of section 269 UA (which in this judgment has been referred to as private agreement). It may be an agreement for transfer as defined in section 269 UC (which in this judgment has been called a proforma agreement). Since the agreement for transfer under section 269 UC is to be drawn up in the form of a statement, in Chapter XX-C, the word 'statement' has been used interchangeably with agreement for transfer in Form 37-I. `Agreement for transfer as occurring in section 269 UKI, section 269 UM and section 269 UD is to be assigned the meaning as defined by clause (a) of section 269 UA. At all the other places in Chapter XX-C, agreement for transfer means and must be read as proforma agreement i.e. an agreement for transfer in the prescribed Form 37-I as the context so requires.

(iv) The Appropriate Authority cannot be found fault with refusing to act upon or take cognisance of proforma agreement in statement Form 37-I (i) if the requisite

particulars though available are not supplied or (ii) if the requisite particulars would be available at the time when the property has reached a state in which it is proposed to be transferred and yet the particulars are not being made available with precision because the form is being filed with a view to secure NOC for a transfer in contemplation.

(v) A delay in filing Form 37-I is not a defect. The period of 15 days prescribed by Rule 48-L is directory and not mandatory.

(vi) The period of 15 days is to be calculated from the date of entering into the proforma agreement in Form 37-I and not from the date of any other proceeding private agreement between the parties.

(vii) If there are agreement more than one entered into between the parties, then it is the latest of the agreements which supersedes the earlier ones which has to accompany Form 37-I when filing before the Appropriate Authority. Other agreements if relevant may or looked into by the Appropriate Authority.

(viii) A defect contemplated by section 269 UC (4) is one which is capable is being cured.

(ix) The stage for entering into the statutory agreement or proforma agreement in Form 37-I arises when the parties are ready to make available all the particulars contemplated by several clauses of Form 37-I consistently with the nature of the property. The date of entering into the proforma agreement must have proximity of relationship by time

with the proposed transfer of property as defined in clause (f) of section 269 UA. The test for determining proximity of relationship is the availability of the property agreed to be transferred in such status in which it is proposed to be transferred.

(x) A no objection certificate issued by Appropriate Authority based on an agreement for transfer of property to be constructed cannot be utilised for securing registration of property which has been constructed.”

8. The Division Bench also noticed paragraphs 7, 8 and 14 of the judgment of the Supreme Court in ***DLF Universal Ltd.*** (supra), which again for the sake of convenience are reproduced below:-

“7. Agreement for transfer and statement in Form 37-I are two different documents. As rightly held by the High Court agreement for transfer can be oral as well as in writing but then this agreement for transfer has to be reduced in writing in Form 37-I. High Court has held that in certain sections in Chapter XX-C 'agreement for transfer' in fact means statement in Form 37-I as mentioned in sub para (iii) of its findings.

8. The question that arises for consideration is if the period of 15 days, as mentioned in Rule 48L, is to be calculated from the date when a prospective buyer applies for allotment of a flat or from the date when a regular agreement called the ‘‘Apartment Buyers' Agreement’’ is entered into between the transferor and the transferee or when the

agreement for transfer is reduced into writing in Form 37-I. Appropriate Authority has held that 15 days are to be counted from the date when booking of the flat is done by the DLF or Ansal as the letter for booking and the official endorsements thereon constitute a regular agreement between the parties. This question, however, becomes academic if we hold that 15 days period is to be counted from the date when agreement for transfer is reduced into writing in the form of statement (Form 37-I). Can it be said under Rule 48L that the term 'agreement for transfer' mentioned in clause (c) of sub rule (2) thereof in fact means statement in Form 37-I ? If we take the literal meaning, this provision will become rather otiose. An 'agreement for transfer' is inter-parties and that can always be changed. That the term 'agreement for transfer' in fact means statement in Form 37-I, we can get clue from section 269UK which says that no person shall revoke or alter an agreement for the transfer of an immovable property or transfer such property in respect of which a statement has been furnished under section 269UC. Reference to this statement is certainly to Form 37-I. It would mean that agreement for transfer can be changed by the parties but they have been forbidden from doing so after statement in Form 37-I has been furnished. We have, therefore, to give appropriate meaning to the term 'agreement for transfer' appearing in clause (c) of sub-rule (2) of Rule 48L and cannot just adopt literal meaning. Foundation for exercise of jurisdiction by the Appropriate Authority under section 269UD is the statement in Form 37-I and not agreement for

transfer.”

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“14. DLF and Ansal have strong objection to findings of the High Court in sub- paras (ix) and (x) in para 28 of the judgment reproduced above. However, according to the Appropriate Authority keeping in view the principles laid by this court in G. B. Gautam's (supra) case it can exercise its jurisdiction to acquire the property if consideration agreed to is less than 15 per cent of the market value. Mr. Verma, who appeared for the Appropriate Authority, said that the agreement for transfer contains variables and unless all these are known, Appropriate Authority will be handicapped in making an order under section 269UD. The variables which form terms in the agreement for transfer are external development charges that may be levied by the State of Haryana and price escalation up to 20 per cent of the agreed consideration. It is a matter of common knowledge that in course of time, there can be escalation in the prices of various articles like steel, cement, labour etc. One can say with certainty that price escalation would be within the limit of 20 per cent escalation and the external development charges that may be levied by the State of Haryana would be on certain set principles. Provision of Chapter XX-C do not require the parties to enter into more than one agreement for transfer. It is on the basis of the terms of that agreement for transfer which is reduced into writing in the shape of Form 37-I that the Appropriate Authority has to make up

its mind to pass an order under section 269UD. These provisions do not contemplate filing of more than one Form 37-I and grant of more than one no objection certificate by the Appropriate Authority. We may in this connection refer to sub-sections (6) and (7) of section 269UE, immovable property, subject matter of transfer is of the nature referred to in sub-clause (ii) of clause (d) of section 269UA and when an order is made under section 269UD with respect to that property, it shall place the Central Government in the same position in relation to such right as the person in whom such a right would have continued to vest if such order had not been made. The whole agreement for transfer and Form 37-I are before the Appropriate Authority. It has to make its mind once for all whether to pass an order under section 269UD or not. If not, it is bound to grant no objection certificate as required by section 269UL. We do not, therefore, think that the High Court was right in its findings as given in sub paras (ix) and (x) of para 28 of its judgment.”

9. After noticing the observations made by the Supreme Court, the Division Bench held that the Supreme Court in ***DLF Universal Ltd.*** (supra) had not completely over-ruled the decision of the Delhi High Court in ***Ansal Properties and Industries Ltd.*** (supra) and the observations were made in the paragraph 27.1 of the said decision. For the sake of convenience, paragraph 27.1 in ***Ansal Properties and***

Industries Ltd.(supra) is reproduced below:-

“27.1 The parties may enter into any private agreement for transfer. They must wait for the arrival of the day on which the property has assumed the shape in which it is proposed to be transferred. On that day they must enter into the proforma agreement (Form 37-1) and file the same seeking no-objection from the Appropriate Authority. It was submitted that this interpretation may put the parties to the agreement in a disadvantageous position. The initial private agreement may have been made in the year 1990. The property may take the shape in which it is to be transferred in the year 1998. The price would be one agreed upon between the parties in the year 1990. The value as shown on the date of proforma agreement in Form 37-1 would appear to be undervalued persuading Appropriate Authority to direct the purchase of the property by the Central Government. This is a misapprehension which has to be dispelled. The proforma agreement of the year 1998 would be accompanied by the private agreement entered into in the year 1990 and that will be a relevant fact to be kept in view by the Appropriate Authority while exercising its jurisdiction under Chapter XX-C.”

10. The following observations, made in the order dated 18.10.2010 passed by the Division Bench of this Court in Writ Petition (C) No. 7591/2000, are lucid and appropriate:-

“ In view of the aforesaid, we find that there is substantial force in the submission of Mr. Sandeep Sethi inasmuch as the Division Bench in Ansal Properties and Industries Ltd. (supra) has held that a proforma agreement can be looked into by the Appropriate Authority.”

11. Pursuant to the order of remit dated 18.10.2010 passed in Writ Petition (C) No. 7591/2000, the Appropriate Authority has passed the impugned order dated 22.02.2011. The Appropriate Authority recorded the contentions of the petitioner before them that the history of the transaction and property, dates of payment of consideration, the initial agreement/letter of allotment between respondent No.3 and Yogeshwar K. Dhawan and Namita Kaul Bhattacharya and the agreement dated 12.06.1996 (that was filed along with Form No. 37-I) should be taken into consideration for determining whether it is a fit case for acquisition u/s 269UD (1) of the Act. However, the said contention has been rejected. Relevant portions of the order of the Appropriate Authority dated 22.02.2011 are reproduced as under:-

“7.2(a) The sum and substance of these contentions is that for the purpose of valuation, the date of initial private agreement i.e. 24.02.1994 is relevant irrespective of the fact that Form No.37-I was filed on 25.08.2000.

This contention of the AR is not tenable as the Hon'ble Supreme Court in the case of DLF Universal Ltd., & Others has clearly held that "foundation for exercise of jurisdiction by the Appropriate Authority u/s 269 UD is the statement in Form No.37-I and not agreement for transfer". The Appropriate Authority acquires the jurisdiction u/s 269UD of the Income Tax Act with the filing of the statement in Form No.37-I and not with respect of any other agreement for transfer. Therefore, for the purpose of determining fair market value of subject property the relevant date would be the date on which agreement for transfer is reduced into writing in Form No.37-I. Following the judgment of the Hon'ble Supreme Court referred to above, the Appropriate Authority cannot exercise jurisdiction in any other manner except based on the Statement in Form No.37-I. In the present case, it is admitted fact that the date mentioned on the Form No.37-I is 24.08.2000. Therefore, this was the relevant date for the purpose of determining the fair market value of the subject property as on this date was determined at Rs.57,39,353/- based on which the understatement worked out to +58.55% taking FMV as base. This contention of the AR, thus fails.

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7.2(e) without prejudice to the discussion in the above paragraphs, it is observed that alongwith Form No. 37-I, agreement dated 12th June, 1996 has been files. There is no other agreement filed alongwith the Form No. 37-I. thus, even the private agreement in this case was entered into on 12th June, 1996 and not

24.02.1994 as mentioned in the written submissions. However, even this date is not relevant for the purpose of determining the fair market value as performa agreement in Form No. 37-I was made on 24.08.2000.”

12. In other words, the Appropriate Authority has held that the land rate prevalent in the year 2000 is applicable and it is the guiding factor to decide whether or not there was understatement of the sale consideration to justify the acquisition.

13. The aforesaid observations of the Appropriate Authority and the reasoning given by the Appropriate Authority are contrary to the specific directions given by this Court in the order dated 18.10.2010, by which the order of remit was passed. It is unfortunate that the Appropriate Authority did not appreciate the ratio and the directions given in the said order. The directions given in the said order were to take consideration of past history of the transaction which had culminated in the filing of form no.1 37-I on 25.08.2000 along with the private agreement dated 12.06.1996. The Division Bench in the order dated 18.10.2010 had taken pains to refer to paragraphs 6, 7, 8 and 14 of the decision of the Supreme Court in ***DLF Universal Ltd.*** (supra) and paragraph 27.1 in ***Ansal Properties and Industries*** (supra) and

observed that there was substantial force in the submissions made by the petitioner that the private agreement can be looked into by the Appropriate Authority. Even if the Appropriate Authority was of the view that the initial agreement between the respondent No. 3 and Yogeshwar K. Dhawan and Namita Kaul Bhattacharya dated 24.02.1994 was not relevant as the agreement was not between the petitioner and respondent No.3 but between the respondent no. 3 and third parties, it should not have ignored the agreement dated 12.06.1996 and the factum that the petitioner had made a payment of Rs.18,56,387/- during the period February, 1995 to May, 1996 towards sale consideration of the said plot. These payments to the respondent No.3, a private developer, are not disputed. It is an admitted fact that the initial allottees between the period February, 1994 to December, 1994 had made payment of Rs.5,24,000/-. Thereafter between Feb, 1995 to May, 1996 payment of Rs.18,56,387/- was made by the petitioner. Thus, by June, 1996, substantial payment had been made to the respondent no. 3. It is obvious that the parties had contracted on the basis of the then prevailing market rate of land. The land rate in the year 2000 was not the basis and could not have been

the basis. The sale transaction in the present case had its own history and the transaction in question related to the original agreement/understanding which was admittedly entered into between the petitioner and the respondent No.3 vide nomination letter dated 20/21.2.1995; or the Plot Buyers Agreement dated 12.06.1996.

13. The petitioner has placed on record their reply submitted to the Appropriate Authority in which they had mentioned other sale instances wherein permission/approvals were granted by the Appropriate Authority in the year 1994-95. Three other instances are as under:-

<i>Date of issue of</i>	<i>Date of</i>	<i>Particulars</i>	<i>Area</i>	<i>Rate/</i>	<i>Apparent</i>	<i>FileNo.</i>	<i>Dt. Of</i>
<i>Applicat-</i>	<i>Allotment of property</i>	<i>Sq.Mtr.</i>	<i>Sq.Mtr.</i>	<i>Conside- Ration</i>	<i>in which NOC issued by A.A.</i>		<i>NOC by A.A.</i>
27.05.94	27.06.94	OW/11	987.96	2847.22	2812945	GR-3655	29.11.1995
12.05.94	07.10.94	OW/16	762.60	2255.64	2171300	GR-2685	30.03.1995
24.04.94	27.04.94	OW/21	1031.36	2757.80	2844285	GR-3408	20.09.1995

14. The sale consideration declared by the petitioner was Rs.2392/- per sq. meter plus preferential location charges at Rs.60 per sq. meter and a contingency deposit of Rs.24 per sq. meter. These extra charges once added, disclose an apparent consideration of Rs.2476/- per sq.

meter, even if we exclude external development changes. This sale consideration is comparable with other instances in which the Appropriate Authority had granted the permission/No Objection Certificate during the relevant period.

15. Learned counsel for the respondent No. 1 had submitted that a second order of remit should be passed. We are not inclined to accept the said submission. We have already noted the land rates in the same locality wherein Appropriate Authority had granted permission in the year 1994-95 and observed the same are comparable. Section 269UD of the Act stipulated that the compulsory acquisition of immoveable property could be made if there is a difference of more than 15% between the fair market value and the apparent sale consideration. This condition is not satisfied. In this regard we also rely upon the directions/ ratio laid by a Division Bench of this Court in the case of ***Kailash Suneja versus Appropriate Authority*** (1998) 231 ITR 318 wherein it has been held as under:-

“(1) The condition precedent for passing an order under section 269UD(1) of the Act is under-statement of apparent consideration to the extent of at least 15 per cent. and with a view to evade tax or conceal income.

(2) *There is a rebuttable presumption of tax evasion where the fair market value of the subject property exceeds the apparent consideration by 15 per cent.*

(3) *The passing of a pre-emptive purchase order under section 269UD(1) of the Act implies tax evasion and imputation of tax evasion adversely affects the reputation and image of the concerned parties and, therefore, the purchase order shall not be made lightly and in routine.*

(4) *The burden lies on the authority to establish that the apparent consideration falls short of the market value by more than 15 per cent. and it never shifts ; only the onus continues shifting from one to another.*

(5) *The parties are entitled to be supplied entire material relied upon by the authority including the valuation reports on record.*

(6) *The imputation of tax evasion or concealment of income cannot be mechanically or lightly made without due regard to the explanation of the affected parties and meticulous examination of instances of comparable properties cited by the affected parties and the peculiar circumstances resulting in the reduction of the value of the property.*

(7) *It is impermissible to pass a pre-emptive purchase order where material is placed before the authority showing that there was no occasion for making undervaluation of a property with a view to evade tax or conceal income.*

(8) *Since no appeal has been provided for in the Act, the authority is required to be more cautious in its approach while passing a preemptive purchase order.*

(9) *The discretion of passing a pre-emptive purchase order is to be exercised by the subjective satisfaction of objective facts.*

(10) *Except in glaring and clear cases of gross undervaluation and large scale tax evasion, a purchase order*

under section 269UD(1) of the Act in respect of properties with bona fide tenancy of long standing cannot be made.

(11) Where the explanation offered in response to a show-cause notice is plausible, the plea that there is no tax evasion deserves to be ordinarily accepted.

(12) While exercising powers of judicial review under article 226 of the Constitution of India, though the case is not to be examined as an appellate court, but at the same time it has to be kept in view that a citizen has no alternative remedy. It is permissible to examine whether extraneous matters have been considered by the authority and relevant matters have not been taken into consideration.

(13) The constitutional validity of Chapter XX-C of the Act cannot be questioned in view of the decision of the Supreme Court in C. B. Gautam's case [1993] 199 ITR 530.

(14) The court can also look into the files of the authority to satisfy as to whether the order is perverse or not.

(15) Normally such cases where the pre-emptive purchase orders are passed in violation of the principles of natural justice may be remanded for fresh decision by the authority but in cases where reasons given by the authority in the order are found to be erroneous, ordinarily the question of remand would not arise and the said cases would be decided on the basis of the material on record.

(16) The mode, manner and method of arriving at a valuation of a property is a part of procedure, which has to be fair, just and reasonable.

(17) Ordinarily, for determining the fair market value of a tenanted property no comparison can be made with the sale instance of a vacant property.

(18) The offer received in respect of subject property from a third party after the date of the agreement or at the auction of

the same property later, cannot ordinarily be taken into consideration for determining its fair market value.

(19) General guidelines and criteria to make adjustments on account of time, locations, size of plot, etc., for comparing values of different properties, to determine the fair market value of the subject property, shall be made known to the public and shall not be kept a guarded secret.

(20) In determining the fair market value of a property, regard must be had to the field realities, such as long delays taking place in courts in getting possession from bona fide tenants in cases where tenants have protection of rent laws and also in cases where suits for possession are filed under the Transfer of Property Act.

(21) The fair market value of a property cannot be determined by theoretical considerations in an abstract manner by applying multipliers and arbitrary adjustments since, as far as possible, the actual value of a property in the market is required to be determined for action under Chapter XX-C of the Act.

(22) The element of guess work inherent in most cases involving determining of market value has not to be taken as a factor against the citizens.

(23) For determining undervaluation and tax evasion, events as on the date of the agreement of sale are to be taken into consideration.

(24) Where the seller needs immediate money and agrees to sell his property at a value less than the market value, it would not be permissible to make an order of pre-emptive purchase.

(25) The plea of distress sale and at the same time the plea that the property was agreed to be sold at the market value, are not mutually destructive and can be raised as alternate pleas.

(26) The failure to tender or deposit the whole or any part of the amount of consideration in terms of section 269UG(1), attracts section 269UH resulting in the abrogation of the purchase order and re-vesting of the property in the transferor with all consequential results, in accordance with law.”

(Emphasis supplied)

16. In view of the aforesaid reasoning, we allow the present writ petition and a writ of certiorari is issued quashing the order dated 22.02.2011, passed by the Appropriate Authority. Direction is issued to the respondent no.1 to grant permission/No Objection Certificate. No Objection Certificate will be issued within a period of four weeks from today. No costs.

SANJIV KHANNA, J.

R.V.EASWAR, J.

FEBRUARY 02, 2012
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