

Neutral Citation No. - 2024:AHC-LKO:10068

Court No. - 8

1. Case :- MATTERS UNDER ARTICLE 227 No. - 180 of 2024

Petitioner :- Vatika Nirman Pvt. Ltd. Thru. Its Authorized Representative, Mr. Praveen Kumar Yadav

Respondent :- U.P. Real Estate Regulatory Authority, Thru. Its Secy. Lucknow, U.P. And Another

Counsel for Petitioner :- S M Singh Royekwar, Dr. Deepti Singh

Counsel for Respondent :- Shobhit Mohan Shukla, Brijesh Kumar

Alongwith

2. Case :- MATTERS UNDER ARTICLE 227 No. - 181 of 2024

Petitioner :- Vatika Nirman Pvt. Ltd. Thru. Authorised Reprensentative Mr. Praveen Kumar Yadav

Respondent :- U.P. Real Estate Regulatory Authority Thru. Its Secy. Lko. And Another

Counsel for Petitioner :- S M Singh Royekwar, Dr. Deepti Singh

Counsel for Respondent :- Shobhit Mohan Shukla, Brijesh Kumar

Alongwith

3. Case :- MATTERS UNDER ARTICLE 227 No. - 183 of 2024

Petitioner :- Vatika Nirman Private Limited Thru. Authorized Representative Mr. Praveen Kumar Yadav

Respondent :- U.P. Real Estate Regulatory Authority Thru. Secy. And Another

Counsel for Petitioner :- S M Singh Royekwar, Dr. Deepti Singh

Counsel for Respondent :- Shobhit Mohan Shukla, Brijesh Kumar

Alongwith

4. Case :- MATTERS UNDER ARTICLE 227 No. - 184 of 2024

Petitioner :- Vatika Nirman Pvt. Ltd. Thru. Its Authorized Representative Mr. Praveen Kumar Yadav

Respondent :- U.P. Real Estate Regulatory Authority Thru. Its Secy. Lko. And Another

Counsel for Petitioner :- S M Singh Royekwar, Dr. Deepti Singh

Counsel for Respondent :- Shobhit Mohan Shukla, Brijesh Kumar

Alongwith

5. Case :- MATTERS UNDER ARTICLE 227 No. - 185 of 2024

Petitioner :- Vatika Nirman Private Limited Thru. Authorized Representative Mr. Praveen Kumar Yadav

Respondent :- U.P. Real Estate Regulatory Authority Thru. Its Secy. And Another

Counsel for Petitioner :- S M Singh Royekwar, Dr. Deepti Singh

Counsel for Respondent :- Shobhit Mohan Shukla, Brijesh Kumar

Alongwith

6. Case :- MATTERS UNDER ARTICLE 227 No. - 188 of 2024

Petitioner :- Vatika Nirman Private Limited Thru. Authorized Representative Praveen Kumar Yadav

Respondent :- U.P. Real Estate Regulatory Authority Thru. Secy. Lko. U.P. And Another

Counsel for Petitioner :- S M Singh Royekwar, Dr. Deepti Singh

Counsel for Respondent :- Shobhit Mohan Shukla, Brijesh Kumar

Alongwith

7. Case :- MATTERS UNDER ARTICLE 227 No. - 189 of 2024

Petitioner :- Vatika Nirman Pvt. Ltd. Thru. Its Authorized Representative, Mr. Praveen Kumar Yadav

Respondent :- U.P. Real Estate Regulatory Authority, Thru. Its Secy. Lucknow, U.P. And Another

Counsel for Petitioner :- S M Singh Royekwar, Dr. Deepti Singh

Counsel for Respondent :- Shobhit Mohan Shukla, Brijesh Kumar

Alongwith

8. Case :- MATTERS UNDER ARTICLE 227 No. - 190 of 2024

Petitioner :- Vatika Nirman Pvt. Ltd. Thru. Its Authorised Representative Mr. Praveen Kumar Yadav

Respondent :- U.P. Real Estate Regulatory Authority Thru. Its Secy. And Another

Counsel for Petitioner :- S M Singh Royekwar, Dr. Deepti Singh

Counsel for Respondent :- Shobhit Mohan Shukla, Brijesh Kumar

Alongwith

9. Case :- MATTERS UNDER ARTICLE 227 No. - 191 of 2024

Petitioner :- Vatika Nirman Private Limited Thru. Authorized Representative Praveen Kumar Yadav Lko.

Respondent :- U.P. Real Estate Regulatory Authority Thru. Secy. Hyderabad Lko. U.P. And Another

Counsel for Petitioner :- S M Singh Royekwar, Dr. Deepti Singh

Counsel for Respondent :- Shobhit Mohan Shukla, Brijesh Kumar

Alongwith

10. Case :- MATTERS UNDER ARTICLE 227 No. - 192 of 2024

Petitioner :- Vatika Nirman Private Ltd. Thru. Authorized Representative, Mr. Praveen Kumar Yadav

Respondent :- U.P. Real Estate Regulatory Authority Thru. Secy. And Another

Counsel for Petitioner :- S M Singh Royekwar, Dr. Deepti Singh

Counsel for Respondent :- Shobhit Mohan Shukla, Brijesh Kumar

Alongwith

11. Case :- MATTERS UNDER ARTICLE 227 No. - 193 of 2024

Petitioner :- Vatika Nirman Pvt. Ltd. Thru. Its Authority Representative Mr. Praveen Kumar Yadav

Respondent :- U.P. Real Estate Regulatory Authority Thru. Its Secy, Lko. And Another

Counsel for Petitioner :- S M Singh Royekwar, Dr. Deepti Singh

Counsel for Respondent :- Shobhit Mohan Shukla, Brijesh Kumar

Alongwith

12. Case :- MATTERS UNDER ARTICLE 227 No. - 195 of 2024

Petitioner :- Vatika Nirman Private Ltd., Lko. Thru. Authorized Representative, Mr. Praveen Kumar Yadav

Respondent :- U.P. Real Estate Regulatory Authority, Lko. Thru. Secy. And Another

Counsel for Petitioner :- Dr. Deepti Singh, S M Singh Royekwar

Counsel for Respondent :- Shobhit Mohan Shukla, Brijesh Kumar

Hon'ble Jaspreet Singh, J.

1. This is a batch of 12 petitions whereby the petitioner company has assailed the judgment and order dated 02.01.2024 passed by the Uttar Pradesh Real Estate Regulatory Authority, Lucknow (hereinafter referred to as RERA). The private respondent had filed 12 separate complaints before the RERA, relating to different units of the project known as Urban Woods Phase-II launched by the petitioner company, Vatika Nirman Private Limited. All the 12 complaints have been decided by the common order dated 02.01.2024 which have been assailed by filing the aforesaid 12 separate petitions though the grounds and submissions is common in all, hence all the petitions have been clubbed together and are being decided by this common judgment.

2. Shri Shantanu Singh, learned counsel for the petitioner has primarily attacked the order passed by the RERA dated 02.01.2024 on the following grounds: **(i)** the impugned order is without jurisdiction, **(ii)** the relief granted by the RERA is not within its domain as it is not entitled to grant any declaratory relief; **(iii)** the impugned order is violative of principles of natural justice; and **(iv)** the order is patently illegal.

3. Elaborating his submission, the counsel for the petitioner submits that the private respondent was a director of the petitioner company and was also incharge of the day today functioning. The private respondent no.2 submitted his resignation on 17.08.2019. During his tenure as the director, he was also the Chief Financial Officer and the sole authorized signatory to the bank accounts uptill February 2022.

4. It is urged that the respondent no.2 had committed financial fraud by siphoning of money of the petitioner company. It is submitted that the respondent no.2 first transferred a sum of Rs.3,42,12,942/- from his personal account to the current account of the petitioner company and on the very same day rather soon thereafter the said amount was transferred from the account of the company to another company M/s. D. S. Infra Heights Private Limited which was also controlled by the respondent no.2 who was its shareholders and director.

5. It is also pointed out that this entire transaction was fraudulent and with a oblique motive; inasmuch as on the strength of the aforesaid transfer the private respondent set up a claim that the company had allotted 15 units in its project Urban Woods Phase-II and with connivance and one Sri K. D. Singh, he got, 15 Builder-Buyer Agreements signed on behalf of the company through Sri K. D. Singh in his own favour and as such the said agreements were illegal

and were an outcome of fraud and coercion, hence no right could accrue in favour of private respondent.

6. It is also submitted that on the strength of the aforesaid 15 Builder-Buyer Agreements the private respondent filed the 12 complaints before the RERA. As soon as the petitioner company became aware of the aforesaid illegal transaction, the petitioner company took various steps in its attempt to control the damage done to the company by the private respondent.

7. The petitioner company filed several complaints against the private respondent no.2. The petitioner also filed a Civil Suit bearing No.93 of 2023 seeking a relief of declaration that 15 Builder-Buyer Agreements said to be executed in favour of the private respondent no.2 (which also included the 12 Builder-Buyer Agreements which were the subject matter of the complaints before the RERA) were void.

8. The petitioner company also filed proceedings before the National Company Law Tribunal at Prayagraj wherein the aforesaid transaction were also highlighted to indicate the systematic siphoning of money by the private respondent. It is, therefore, urged that where the aforesaid issues were already pending before various courts and tribunals and the parties were contesting, the attempt to file the complaints before the RERA by the private respondent no.2 was without jurisdiction as the issues were to be determined by the competent court and tribunal and not by RERA. In any case even if

the RERA had to grant the remedy, it would necessarily have to record a finding to the effect that the Builder-Buyer Agreements, upon which the private respondent had laid his complaints were valid and that the money had been received by the company for the very same purpose and moreover what was lost sight of by the RERA was the fact that the agreements which were the basis of the complaints had been cancelled by the company, accordingly the order passed by the RERA was wholly without jurisdiction.

9. Taking his submissions forward, it has been pointed out by the counsel for the petitioner that admittedly the date of completion and handing over of the flats/units was September 2024 and this was also available on the website of RERA. Under such circumstances where in terms the information uploaded on the portal indicating the date of completion which was yet to be achieved yet entertaining the complaints much prior to the completion date and ignoring the facts and the documents filed by the petitioner company before the RERA Authority and granting relief which was in the nature of declaratory relief and not envisaged in the Real Estate [Regulation and Development] Act, 2016 (hereinafter referred to as RERA Act of 2016), hence the relief was contrary to the provisions of Section 18 the RERA Act of 2016.

10. It has further been submitted that it the petitioner company was not granted adequate opportunity to contest the case and make submissions; inasmuch as during the period the counsel for the

petitioner on account of his personal engagement was not in the country and had sought time which was not granted rather certain observations have been made by the RERA Authority to show the petitioner company in bad light. It is, thus, submitted that the order falls foul and it does not meet the requisite standard for providing a proper hearing, hence the principles of natural justice have been violated rendering the impugned order bad in the eyes of law.

11. Learned counsel for the petitioner has further argued that the impugned order is patently illegal for the reason that despite the facts having been brought to the notice of the RERA Authority that the 12 Builder-Buyer Agreements which were the subject matters of the complaints had been cancelled by the company, hence without assailing the said cancellation and before the same could be set aside by any competent court or forum, the RERA Authority has passed the order which is contrary to the facts and law, hence such an order is patently illegal.

12. It has also been urged that since prior to the date of completion having been reached i.e. September 2024, no cause of action could have accrued to the private respondent no.2 to maintain the said complaints before the RERA. In the complaint made by the private respondent no.2 the alleged averments and allegations could have only been appreciated once the petitioner company would have overshoot the completion date which was of September, 2024 and prior thereto neither the complaint was maintainable nor the RERA

Authority could have granted the relief which has been done which renders the proceedings completely without jurisdiction and needless to say that the findings arrived at by the RERA Authority is contrary to the record, hence in the aforesaid circumstances, the impugned order deserves to be set aside and the complaints be dismissed.

13. Shri B. K. Saxena, learned Senior Member and Counsel of the Bar alongwith Shri Uttkarsh Srivastava, learned counsel for the private respondent no.2 has raised a preliminary objection regarding the maintainability of the instant petitions on account of availability of efficacious statutory remedy of appeal provided in Section 43(5) of the RERA Act of 2016.

14. It is urged by Shri Saxena that even though the bar of alternate remedy is not an absolute bar for constitutional court while exercising power under Article 226/227 of the Constitution of India but nevertheless there are ample authorities wherein it has been culled out that where a party to a proceeding has an effective and efficacious statutory forum of appeal, then in such cases this Court exercises restraint as part of maintaining judicial discipline and in the aforesaid circumstances, petitions may not be entertained and the petitioner may be relegated to avail the alternate statutory remedy of filing an appeal before the Real Estate Appellate Tribunal.

15. Shri Saxena has further submitted that the attempt made by the learned counsel for the petitioner to assail the impugned order on the grounds as urged, are not made out and in any case the submission

made by the counsel for the petitioner is contrary to the record and as such neither the order passed by the RERA is without jurisdiction, nor it is against any provision of Section 18 of the Act 2016 and neither the order is patently erroneous and no principles of natural justice have been violated. Thus, for the aforesaid reasons, the petitions are not liable to be entertained.

16. Shri Saxena taking his submissions forward has urged that where the question regarding the maintainability has been raised, hence not delving deep into the facts and circumstances but only to *prima facie* establish that none of the grounds raised by the petitioner are made out, he has sought the indulgence to take the Court through the material on record.

17. It is urged that the very fact that the amount was transferred in the account of the company is enough to indicate that the private respondent had deposited the money with the petitioner company and in furtherance thereof the Builder-Buyer Agreements were executed.

18. It has been urged that even while the petitioner had filed the petition before the National Company Law Tribunal at Prayagraj but in the entire petition, there is no averment that the money which was transferred by the private respondent from his personal account to the account of the company was for any other purpose other than the consideration for the allotment of the flats/units to the private respondent no.2. The fact that the money was transferred from the account of the petitioner to another company would not in any manner

impact the Builder-Buyer Agreements between the petitioner and the respondent no.2.

19. The submissions is that all the allegations made in the petition before National Company Law Tribunal at Prayagraj are regarding the alleged siphoning of fund and acts which may constitute **oppression** and mismanagement viz-a-vis the company and its director but there is no averment regarding the Builder-Buyer Agreements being void. The petition before the National Company Law Tribunal was filed, first, in point of time where the petitioner company could have indicated the fact but nevertheless there is no averment regarding Builder-Buyer Agreements being fraudulent.

20. Shri Saxena has also referred to various provisions in the Act to indicate that there are large number of obligation which are thrust upon the builder/the promoter to ensure that the projects as floated by the builder company are completed within time and various compliances are required to be done by the builder company which in the instant case have been repeatedly violated.

21. It is also submitted that the relief which has been granted by the RERA Authority could be against the provision of law (not conceding but only for the sake of argument) but nonetheless such an error can if so found, can be set aside/rectified by the appellate tribunal but this in itself cannot be a ground for entertaining a petition under Article 226/227 of the Constitution of India.

22. Shri Saxena has further urged that the record would indicate that the petitioner had filed several replies and even written submissions were filed thrice. Since the proceedings before RERA Authority is generally Online, it did not prevent the counsel for the petitioner to have participated in the proceedings. Even otherwise once the petitioner had filed three separate compilation titled as submissions alongwith the necessary documents which has been taken note by the Tribunal while passing the order, hence it cannot be urged that the principles of natural justice has been violated.

23. Lastly, it has been urged by Shri Saxena that from the provisions of the Act and the decision of the Apex Court in ***Imperia Structures Limited Vs. Anil Patni and another (2020) 10 SCC 783***, the right to get the possession of the unit is in terms of the date provided in the agreement between the parties and not necessarily by the date of completion as mentioned in the website.

24. It is also urged that the Authority while passing the order noticing that due date has yet not been arrived at has passed the order requiring the petitioner to fulfill its obligation and ensure that the flats/units which have been booked by the private respondent no.2 is handed over as per the terms of the agreement. It is, thus, submitted that all the aforesaid submissions made by the counsel for the petitioner are highly contentious.

25. Moreover, insofar as the suit filed by the petitioner seeking declaration of the Builder-Buyer unit to be void before the

Commercial Court is concerned, there, an order has been passed for returning the plaint to be filed before the civil court. As per the respondent no.2 it is yet not known whether the petitioner has taken the plaint and replied it before the appropriate court. Even in the proceedings before the National Company Law Tribunal which are pending, there is no interim order nor any other court has ordered or has *prima facie* found that the agreements, the subject matter of the complaints before the RERA were in any manner fraudulent. It is also submitted that in so far as the submissions regarding cancellation of the Builder-Buyer Agreements is concerned, the same is by unilateral act of the petitioner company which was done after the institution of the complaints before the RERA.

26. In the aforesaid circumstances, where highly disputed questions of fact are involved, this Court may not entertain the petition leaving it open to the petitioner to avail its remedy before the statutory appellate Tribunal.

27. The Court has heard the learned counsel for the parties at length only on the issue of maintainability which has been raised by the private respondent as both sides have made elaborate submissions.

28. At the outset, it will be necessary to notice the provisions of the Act, 2016 and Section 43 of the Act, 2016 reads as under:-

"43. Establishment of Real Estate Appellate Tribunal.-(1) The appropriate Government shall, within a period of one year from the date of coming into force of this Act, by notification, establish an Appellate Tribunal to be known as the-(name of the State/Union territory) Real Estate Appellate Tribunal.

(2) The appropriate Government may, if it deems necessary, establish one or more benches of the Appellate Tribunal, for various jurisdictions, in the State or Union territory, as the case may be.

(3) Every bench of the Appellate Tribunal shall consist of at least one Judicial Member and one Administrative or Technical Member.

(4) The appropriate Government of two or more States or Union territories may, if it deems fit, establish one single Appellate Tribunal:

Provided that, until the establishment of an Appellate Tribunal under this section, the appropriate Government shall designate, by order, any Appellate Tribunal functioning under any law for the time being in force, to be the Appellate Tribunal to hear appeals under the Act:

Provided further that after the Appellate Tribunal under this section is established, all matters pending with the Appellate Tribunal designated to hear appeals, shall stand transferred to the Appellate Tribunal so established and shall be heard from the stage such appeal is transferred.

(5) Any person aggrieved by any direction or decision or order made by the Authority or by an adjudicating officer under this Act may prefer an appeal before the Appellate Tribunal having jurisdiction over the matter:

Provided that where a promoter files an appeal with the Appellate Tribunal, it shall not be entertained, without the promoter first having deposited with the Appellate Tribunal at least thirty per cent. of the penalty, or such higher percentage as may be determined by the Appellate Tribunal, or the total amount to be paid to the allottee including interest and compensation imposed on him, if any, or with both, as the case may be, before the said appeal is heard.

Explanation.-For the purpose of this sub-section "person" shall include the association of allottees or any voluntary consumer association registered under any law for the time being in force."

29. Section 43 sub-section 5 clearly provides that any person aggrieved by any direction or decision or order made by the Authority or by an Adjudicating Officer under the Act 2016 may prefer an appeal before the appellate tribunal having jurisdiction over the matter.

30. At this stage, it will also be relevant to notice the statement of objects and reasons for the Act of 2016 which reveals that it is an Act to establish Real Estate Regulatory Authority for regulation and promotion of real estate sector and to ensure sale of plot, apartment or building, as the case may be, or sale of real estate project, in an

efficient and transparent manner and to protect the interest of consumers in the real estate sector and to establish an adjudicating mechanism for speedy disputes redressal and also to establish the Appellate Tribunal to hear appeals from the decision, directions and orders of Real Estate Regulatory Authority and the Adjudicating Officer and for matters connected therewith or incidental thereto.

31. Needless to say that the Act 2016 and the Rules framed thereunder is a Code in itself in respect of issues which fall within the fourcorners of the Act, 2016. **Chapter-III** of the Act 2016 and more particularly Sections 11, 12, 13, 14, 15, 16, 17 relates to the functions and duties of promoters. Section 18 relates to the return of amount and compensation. **Chapter-IV** deals with the rights and duties of allottees. Then there is **Chapter-V** which deals with Real Estate Regulatory Authority and more particularly Sections 31 and 32 relates to filing of complaints and the functions of the Authority including Section 34. The powers of the Authority have been provided in Section 35 to 38. **Chapter-VII** deals with the Real Estate Appellate Authority and Section 43(5) provides for the appellate power of the Real Estate Appellate Tribunal. Section 54 deals with the powers conferred upon the Tribunal and further Section 57 provides that the orders passed by the Appellate Tribunal are executable as a decree of a Civil Court. Against the order passed by the Appellate Tribunal, the parties have been provided a further remedy of filing an appeal before

the High Court. **Chapter-VIII** deals with the offences, penalties and adjudication.

32. The perusal of the aforesaid provisions clearly reflect that the provisions of the RERA Act has made the Act self contained one which has the power conferred upon the RERA as well as RERA Appellate Tribunal to deal with the matters relating to the subject matter which is governed by the Act of 2016.

33. The submissions of the counsel for the petitioner as well as the counsel for the private respondent no.2 clearly indicates that both sides are at daggers drawn distance. Several litigation is pending before various courts and tribunal and the issues involve disputed questions of fact and law.

34. At this stage, where this Court is only considering the issue as to whether the impugned order is *prima facie* bad and wholly without jurisdiction to persuade this Court to entertain the aforesaid petition is to be seen in light of the principles laid down by the Apex Court in ***Radha Krishan Industries Vs. State of H. P. (2021) 6 SCC 771*** and the relevant paras where the Apex Court has succinctly laid down the guidelines are being reproduced hereinafter for ready reference:

"27. The principles of law which emerge are that:-

27.1. The power under Article 226 of the Constitution to issue writs can be exercised not only for the enforcement of fundamental rights, but for any other purpose as well.

27.2. The High Court has the discretion not to entertain a writ petition. One of the restrictions placed on the power

of the High Court is where an effective alternate remedy is available to the aggrieved person.

27.3. Exceptions to the rule of alternate remedy arise where: (a) the writ petition has been filed for the enforcement of a fundamental right protected by Part III of the Constitution; (b) there has been a violation of the principles of natural justice; (c) the order or proceedings are wholly without jurisdiction; or (d) the vires of a legislation is challenged.

27.4. An alternate remedy by itself does not divest the High Court of its powers under Article 226 of the Constitution in an appropriate case though ordinarily, a writ petition should not be entertained when an efficacious alternative remedy is provided by law.

27.5. When a right is created by a statute, which itself prescribes the remedy or procedure for enforcing the right or liability, resort must be had to that particular statutory remedy before invoking the discretionary remedy under Article 226 of the Constitution. This rule of exhaustion of statutory remedies is a rule of policy, convenience and discretion.

27.6. In cases where there are disputed questions of fact, the High Court may decide to decline jurisdiction in a writ petition. However, if the High Court is objectively of the view that the nature of the controversy requires the exercise of its writ jurisdiction, such a view would not readily be interfered with.

28. These principles have been consistently upheld by this Court in Chand Ratan V. Durga Prasad (2003) 5 SCC 399, Babubhai Muljibhai Patel V. Nandlal Khodidas Barot (1974)2 SCC 706 and Rajasthan SEB V. Union of INDIA (2008) 5 SCC 632 among other decisions."

35. Having considered the rival submissions and also noticing the dictum of the Apex Court as noticed hereinabove, this Court *prima facie* finds that the disputes between the parties involve highly contentious questions of both fact and law. The provisions of the Act 2016 also provides remedy under the Act itself. Till date there is no

declaration regarding the Builder-Buyer Agreements being void nor there is any order from any court or tribunal which in any manner affected the power and right of the RERA to enter or adjudicate the dispute before it.

36. Admittedly, the vires of the Act of 2016 is not under challenge and the fact whether the amount was deposited by the private respondent no.2 as consideration for the agreement or for any other purpose or in an incorrect account and not in the escrow account and what would be its impact and other issues, they all arise out of the rights and obligations in terms of the Act of 2016.

37. All such contentious issues can be considered by the Appellate Tribunal and effectively too suffice to state that any observations made by this Court at this stage may impact the rights or case of either of the parties pending before any authority, hence this Court refrains to give any finding on the submissions made by the respective parties noticed hereinabove first.

38. This Court finds that in light of the dispute and the contentions of the parties, the matter can be well considered by the Appellate Tribunal which has been conferred with the power of looking into all issues of fact and law.

39. Accordingly, this Court having come to the conclusion that the Appellate Tribunal is a forum suited best to deal with the aforesaid disputes, hence this Court is not inclined to entertain the aforesaid petitions in exercise of power under Article 226/227 of the

Constitution of India. Accordingly, the petitions are **dismissed** only on the aforesaid ground with the liberty to the petitioner to assail the impugned order before the Appellate Forum, if it so chooses.

40. It is made clear that the Court has not entered into the merits of the submissions of either of the parties and any of the observations made in this order is only to *prima facie* arrive at a satisfaction whether the violation as alleged by the petitioner are made out. In case if the issues raised by the petitioner before this Court are raised before the Appellate Tribunal, needless to say, Appellate Tribunal shall consider and decide the same on its own merit without being influenced by any observations made in this order. Costs are made easy.

Order Date :- January 31, 2024,
ank/-