IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

Civil Writ Petition No. 20873 of 2018 (O&M)
Date of Decision: 10.12.2019

M/s. Lotus Realtech Pvt. Ltd., Gurgaon through
its authorised signatory Shri Sandeep Kadian

.... Petitioner

Versus

The State of Haryana and others

.... Respondents

CORAM: HON'BLE MR. JUSTICE JASWANT SINGH
HON'BLE MR. JUSTICE SANT PARKASH

Present: Mr. Sandeep Goyal, Advocate
for the petitioner.

Ms. Mamta Singla Talwar, Deputy Advocate General, Haryana
for the respondents/State.

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SANT PARKASH, J.

1. Petitioner is a company registered under the provisions of Companies Act, 1956. It has approached this Court seeking a writ in the nature of certiorari for quashing the order dated 10.11.2017 **(Annexure P-13)** passed by respondent No. 3, i.e. Deputy Excise & Taxation Commissioner (ST), Gurugram (South) and the order dated 02.07.2018 **(Annexure P-17)** passed by respondent No. 2, i.e. Excise & Taxation Commissioner, Haryana. The petitioner alleges that the orders passed by respondent Nos. 2 and 3 are in violation of Haryana One Time Settlement Scheme for Recovery of Outstanding Dues, 2017 (hereinafter referred to as "OTS Scheme"), which was formulated exercising the powers under the Haryana Settlement of Outstanding Dues Ordinance, 2017 dated 15.06.2017.

2. State of Haryana promulgated an Ordinance named as "The

Haryana One Time Settlement Scheme for Recovery of Outstanding Dues, 2017" by Notification dated 15.06.2017 which, *inter alia*, provided for expeditious recovery of outstanding dues by way of settlement under various Acts by offering Settlement Scheme thereunder and matters connected therewith or incidental thereto. The various Acts for which the Settlement was offered were contained in Schedule appended to the said Ordinance and were referred as "relevant Act"'. Admittedly, Haryana VAT Act, 2003 was one of the Acts which was mentioned in the Schedule and the Govt. offered Settlement under the said Act as well. As per Section 2(ii), the term "Outstanding Dues" was defined which included the tax, interest, penalty or any other dues under any of the relevant Act unpaid by a person whether quantified or not. The Ordinance was for the settlement of dues up to 31st March 2017. Section 2 of the Ordinance contains definition of various terms and read as under:

> “ ***THE HARYANA SETTLEMENT OF OUTSTANDING DUES ORDINANCE, 2017***
>
> *2. In this Ordinance, unless the context otherwise requires,-*
>
> *(i) “Government” means the Government of the State of Haryana in the administrative department;*
>
> *(ii) “outstanding dues” means any tax, interest, penalty or any other dues under any of the relevant Act, unpaid by a person, whether quantified or not, for the period upto the 31st March, 2017;*
>
> *(iii) “relevant Act” means an Act mentioned in the Schedule;*
>
> *(iv) “Schedule” means Schedule appended to this Act;*
>
> *(v) “Scheme” means a scheme, as notified by the Government under this Ordinance. ”*

3. Section 3 of the Ordinance authorised the Govt. to frame a

Scheme for settlement of outstanding dues.

4. The State Govt. formulated a scheme named as "The Haryana One Time Settlement Scheme for Recovery of Outstanding Dues, 2017" vide Notification dated 22.06.2017. The relevant provisions of the said Notification for the present discussion read as under:-

> " THE HARYANA ONE TIME SETTLEMENT SCHEME FOR RECOVERY OF OUTSTANDING DUES, 2017
>
> *2. (1) For the purposes of this Scheme.-*
>
> *(a) "Person" means a person or any entity who is liable to pay outstanding dues whether registered or not under the relevant Act; and*
>
> *(b) "Form" means Form appended to this Scheme.*
>
> *(2) Words and expressions not defined under this Scheme shall have the same meaning as assigned to them under the relevant Act.*
>
> *3 (1) The Scheme shall apply to the following relevant Acts :-*
>
> *(I) The Haryana General Sales Tax Act, 1973 (Haryana Act 20 of 1973) (Repealed)*
> *(II) The Haryana Value Added Tax Act, 2003 (Haryana Act 6 of 2003)*
> *(III) The Central Sales Tax Act, 1956 (Central Act 74 of 1956)*
> *(IV) The Haryana Local Area Development Tax Act, 2000 (Haryana Act 13 of 2000) (Repealed)*
> *(V) The Haryana Tax on Entry of Goods in to Local Areas Act, 2008 (Haryana Act 8 of 2008) (under litigation)*
> *(VI) The Haryana Tax on Luxuries Act, 2007 (Haryana Act 23 of 2007)*
> *(VII) The Punjab Entertainment Duty Act, 1955 (Punjab Act 16 of 1955).*
>
> *(2) A person may opt for the Scheme in any of the relevant Act(s) for any period covered by the Scheme.*
>
> *(3) A person shall make separate application in Form OTS-1 for settlement of outstanding dues, under each Act for which he intends to opt for the Scheme.*
>
> *4. (1) A person opting for the settlement of outstanding dues under this Scheme shall have to pay, in lieu of*

outstanding dues, by way of settlement, an amount depending upon the category of outstanding dues as mentioned hereunder:-

Serial Number	***Category of outstanding dues***	***Settlement Amount to be paid in lieu of outstanding dues***	***Extent of waiver***
1	*2*	*3*	*4*
1	*Tax*	*Full amount of tax levied or leviable for the period upto 31 March, 2017 under the Acts covered under the Scheme will be paid*	*No Waiver*
2	*Interest*	*10% of the amount of interest levied or leviable for the period upto 31 March, 2017 under the Acts covered under the Scheme, will be paid*	*90% waiver of amount of interest.*
3	*Penalty*	*(a) 50% of the penalty amount levied for offences of suppression of tax or attempt to evade tax under the relevant Acts.* *(b) 25% of the penalty amount for other offences under the relevant Acts.*	*(a) 50% of the penalty amount.* *(b) 75% of the penalty amount.*

(2) On payment of settlement amount as per clause (1) the interest payable for the period from the 1st April, 2017 to the date of payment of settlement amount on outstanding dues covered under the Scheme shall also stands waived.

(3) The settlement amount payable under the Scheme for a relevant Act shall be deposited under the Treasury Head of such relevant Act.

5. A person opting for the Scheme shall apply to the Assessing Authority on or before 28 June, 2017 in Form OTS-1 alongwith the proof of full payment of settlement amount payable as per column 3 of table provided in clause 4 of the Scheme.

6.(1) A committee consisting of two senior most Excise and Taxation Officers (other than the assessing authority *concerned) and the Assessing Authority concerned, posted in the district shall examine Form OTS-1 within forty five days of the receipt of such Form and make report to the concerned Deputy Excise and Taxation Commissioner (ST) .*

(2) The Deputy Excise and Taxation Commissioner (ST), where he has reasons to believe that the information provided by the person in Form OTS-1 is incomplete or incorrect in material particulars, he may, for reasons to be recorded in writing, serve a deficiency notice upon the person directing him to show cause as to why his application should not be rejected or as to why he should not be required to pay the amount payable that remains unpaid or short paid as per provisions of this Scheme.

(3) The Deputy Excise and Taxation Commissioner (ST) after considering the reply to the showcause, shall pass an order of settlement or order of rejection, within a period of ninety days of the receipt of report from the committee. In case the Form is rejected, the amount paid by the person alongwith the Form shall be adjusted against his liabilities under the Act and shall not be refunded.

(4) The Excise and Taxation Commissioner may extend time period mentioned in clauses (1) and (3) above in exceptional cases, by upto thirty days.

7 The order of settlement passed by the Deputy Excise and Taxation Commissioner (ST) shall be deemed as full and final settlement of dues relating to which the Scheme is opted. All the proceedings pending before any court or authority related to the outstanding dues covered under the Scheme shall be deemed to have been abated. All the pending proceedings before any court or statutory authority shall be kept in abeyance till the order of settlement or rejection is passed:

Provided that the time period lost on account of proceedings under this Scheme shall be excluded in computing the period of limitation specified under the relevant Act, to finalize the proceedings kept in abeyance under this Scheme.

5. Form OTS-1 appended to the said Scheme is reproduced as under:

Form OTS-1
APPLICATION FORM FOR OPTING THE HARYANA

SETTLEMENT SCHEME FOR RECOVERY OF OUTSTANDING DUES, 2017		
(see Clause 5)		
Sr. No.		
1.	*Name of the Person*	
	PAN	
	Mobile	
	E-mail id	
	SCO/Booth/Shop/Building/ Flat/Floor No.	
	Sector/Area	
	City/Town/Village	
	Post Office	
	District	
	Pin Code	
	State	
2.	*Name of the relevant Act for which this application is submitted.*	
3.	*Registration No. under the relevant Act (if registered)* *(Please mention 'unregistered' if not registered)*	
4.	*Details of outstanding dues assessed/quantified for which scheme is opted*	

Sr. No.	*Financial year to which outstanding dues relate*	*Order No… Date vide which outstanding dues were created **	*Name and designation of the authority who created outstanding dues*	*Tax* outstanding as on date of option of the scheme	*Total Interest outstanding as on date of option of the scheme upto the 31st March, 2017.* (to be self calculated for remaining period upto 31st March, 2017 as per provisions of the relevant Act)	*Total Penalty amount outstanding as on date of option of the scheme* (as per totals of column 3 (a) and column 4 (a) of serial No.3 of the table in clause 4(1)	*Total Penalty amount outstanding as on date of option of the scheme* (as per totals of column 3 (b) and column 4 (b) of serial No.3 of the table in clause 4(1)	*Total* (5+6+7+8)
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*
1								
2								
3								

	4								
	Total								

*Note: * Please enclose copy of order for each financial year. Also submit proof of deposit of difference amount, if the outstanding dues (tax or interest or penalty) as per order in column 3 are more than the tax, interest or penalty reflected in column 5, 6, 7 and 8.*

5. *Details of outstanding dues unassessed/unquantified for which scheme is opted*

Serial Number	Financial year to which outstanding dues relate	Amount of tax self assessed or quantified. *	Amount of interest self calculated upto the period 31st March, 2017 as per provisions of the relevant Act. **	Total (3+4)
1	2	3	4	5
1				
2				
3				
4				
Total				

*Note: * Please attach copy of self assessment / quantification of tax.*
*** Please attach copy of self calculation of interest.*

		Tax	Interest	Penalty	Penalty	Total
6.	*Grand Total (Totals of form's serial No. 4 and 5)*	1	2	3	4	5

7	*Settlement amount payable*	*(1)*	*100% of tax in column 1 of serial No.6*	*Rs.*
		(2)	*10% of interest in column 2 of serial No.6*	*Rs.*
		(3)	*50% of penalty in column 3 of serial No.6*	*Rs.*
		(4)	*25% of penalty in column 4 of serial No.6*	*Rs.*

<table>
<tr><td rowspan="5">8.</td><td rowspan="5">Details of payment of settlement amount with TR/T.V. no. and Date (Please attach proof of payment)</td><td>Serial Number</td><td>Amount (in Rs.)</td><td>TR/TV No.</td><td>Date</td></tr>
<tr><td></td><td></td><td></td><td></td></tr>
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<tr><td></td><td></td><td></td><td></td></tr>
<tr><td>Total</td><td></td><td></td><td></td></tr>
<tr><td></td><td colspan="5">Note:- All the documents attached with this application must be signed by the applicant applying for the Scheme. Seal/stamp of the person be also affixed thereon.</td></tr>
<tr><td colspan="6">9. Declaration:
I ________________________________ (give full name) son/daughter of ________________________ (give name of the father), resident of _____________________(give complete residential address), hereby declare in the capacity of _____________________ (proprietor/partner/managing director/duly authorized signatory) of M/s ____________________________ (give full name of the business entity/dealer), having its business address at __________________________ (give complete address of the dealer) that the contents contained hereinabove are true and correct and that nothing has been concealed therein. The Haryana Settlement Scheme for recovery of outstanding dues, 2017 has been opted after fully understanding the terms and conditions.

Signature
Place:
Date
(Name of the applicant)
Also affix Seal/ stamp of the dealer</td></tr>
</table>

6. The State Govt. also came out with certain FAQs vide Circular dated 27.06.2017 to facilitate the implementation of the Scheme. Some of the FAQs which relevant for the present case are read as under:

" ***FAQs***

Q.1 Who can opt this Scheme?

Ans. Any person or an entity who is liable to pay outstanding dues whether registered or not under any of the relevant Act(s) can opt for the Scheme.

Q.3 Can the Scheme opted for the settlement of outstanding dues which have not been quantified or assessed?

Ans. Yes, a person can opt for the settlement of outstanding dues which are *unassessed/unquanitified but the person shall have to submit copy of self assessment / quantification of tax and interest which is leviable upto the period ending 31.03.2017. The tax and interest self quantified by the person will be entered in serial No. 5 of the OTS-1.*

Q.8 *Which penalties will be treated for suppression of tax under the relevant Acts?*

Ans. *The penalties for suppression of tax under the 'relevant Acts' in category 3(a) of table provided in Clause 4(1) of the Scheme are as under:-*

Relevant Act	*Penal Sections*	*Extent of Waiver*
HGST Act, HVAT Act and the CST Act	*Section 29(7), 31(8) and 38 of the HVAT Act, 2003 and corresponding penal provisions under the HGST Act, 1973 and the CST Act, 1956.*	*50% of the penalty amount*
The Haryana Tax on Entry of Goods Into Local Areas Act, 2007 and the Haryana Local Area Development Tax Act, 2000	*Section 18(4)*	*50% of the penalty amount*
The Haryana Tax on Luxury Act, 2007	*Sections 16 and 20*	*50% of the penalty amount*
The Punjab Entertainment Duty Act, 1955	*Section 15*	*50% of the penalty amount*

The other penalties levied under the relevant Acts will be covered by category 3(b) of the table provided in clause 4(1) of the Scheme which allows waiver of 75% of penalty amount.

Q.9 *What does the term 'outstanding dues' used in the Scheme mean?*

Ans. *"Outstanding Dues" means any tax, interest, penalty or any other dues under any of the relevant Act,*

> *unpaid by a person, whether quantified or not, for the period upto 31st March, 2017.*
>
> *Q.11 What if the interest is not levied by the Authority for the period upto 31.03.2017?*
>
> *Ans. A person has to make self quantification of interest for the remaining period upto 31.03.2017, for example, if the authority has levied interest upto 15.01.2014, the person opting for the settlement of outstanding dues shall have to quantify interest for the remaining period i.e. 16.01.2014 to 31.03.2017 as per the applicable provisions of the relevant Acts. The total of the interest levied by the authority and self quantified for remaining period by the person shall be entered in column 6 of Serial No. 4 of the OTS-1.*
>
> *Q.13 Can penalty be self imposed or quantified by the person opting for the Scheme?*
>
> *Ans. No. Only those penalty amounts which have been imposed by an authority under the relevant Act upto 31.03.2017 can be settled under the Scheme. "*

7. The petitioner who was an unregistered dealer during the period upto 10th November 2016, claimed itself to be eligible under the OTS Scheme and applied for the same in Form OTS-1 vide application dated 28.06.2017. While filling the Form OTS-1, it filled in Column 5 under the category of the "outstanding dues, which were unassessed / unquantified" and made the calculations on self-assessment basis. The petitioner agreed to pay 100% of the tax self-assessed and 10% of the interest calculated upto 31.03.2017 which was in accordance with the OTS Scheme. Insofar as penalty is concerned, neither Column 5 of the Form required the applicant to fill any amount, nor it was done by the petitioner and, therefore, the entire amount of tax alongwith 10% interest was declared and paid by the petitioner through the said application.

8. The Deputy Excise & Taxation Commissioner (ST),

Gurugram (South) issued a Show Cause Notice with the observations that the application filed by petitioner cannot be accepted for the fact that it has quantified the tax on its own whereas the assessment is required to be framed under Section 16 of the Haryana VAT Act, 2003 for the period upto 10.11.2016 during which the dealer was unregistered and accordingly penalty equal to amount of tax is required to be imposed upon the dealer whereas no interest is to be levied upto the date of validity of Registration Certificate. The petitioner was also informed that it has not submitted any proofs with regard to Gross Receipts from prospective Buyers and EDC/IDC/IFMS deposited with the Govt. and the proof of purchases. The Deputy Excise & Taxation Commissioner (ST), Gurugram (South) also sought to reject the claim of Input Tax claimed in Financial Years 2014-15 to 2016-17, which according to her was not permitted as per Section 16 till the date of Registration.

9. The petitioner replied to the said Notice contesting that it was eligible to apply under the said Scheme as the term "person" would include every person or entity who was liable to pay outstanding dues, whether registered or not under the relevant Act. The petitioner, therefore, contested that an unregistered dealer was also allowed to file the Application under the OTS Scheme. The petitioner replied that no proceedings under Section 16 were ether pending or initiated on the date of application and it had disclosed its tax liability voluntarily and had paid it with interest under the OTS Scheme and if this application was not accepted, then it would defeat the very purpose of the OTS Scheme. According to the petitioner, initiation of proceedings under Section 16 would be directly in teeth of the object,

intention and Scheme of the Ordinance and the OTS Scheme framed thereunder. The petitioner also undertook to pay any additional amount that remained unpaid or short-paid as per provisions of the Scheme. Rest of the details were also submitted.

10. Respondent No.3, Deputy Excise& Taxation Commissioner (ST), Gurugram (South) rejected the application of the petitioner vide order dated 10.11.2017 observing that dealer being unregistered during the period in question, was governed by the provisions of Section 16 of Haryana VAT Act, 2003 and if any tax was found due, then equal amount of penalty was required to be imposed whereas no interest was leviable under the said Section. It observed that the relief claimed under the Scheme *qua* interest was not found admissible. The Deputy Excise & Taxation Commissioner (ST), Gurugram (South) although accepted that an unregistered person was also qualified to apply under the Scheme but that right was subject to other provisions according to which the petitioner was to be necessarily made liable to pay penalty under Section 16 whereas no interest was imposable on it and, therefore, the Scheme was not applicable upon it.

11. The petitioner being aggrieved against the said order dated 10.11.2017 filed a writ petition before this Court bearing CWP No. 28378 of 2017, which was disposed of vide order dated 13.12 2017 directing the petitioner to avail the remedy before the Excise and Taxation Commissioner in accordance with law.

12. In compliance, the petitioner filed a representation dated 22.12.2017 pleading that it was entitled for the benefits under the OTS Scheme being fully eligible.

13. The said representation of the petitioner was rejected vide impugned order dated 02.07.2018 by the Excise and Taxation Commissioner, respondent No. 2. The Commissioner accepted the version of petitioner that an unregistered dealer could also opt for the Scheme and the term "outstanding dues" as per Section 2(ii) of the Ordinance would mean "any tax, interest, penalty or any other dues whether quantified or not". It, however, observed that insofar as penalty was concerned, the said amount could only be settled if the penalty had already been levied and no person can self-assess the penalty amount and settle the same under the Scheme. According to her, the petitioner could not have opted for settlement of penalty and since the penalty had not been imposed in the present case upon the petitioner till he applied under the Scheme, the penalty imposable upon the petitioner under Section 16 was not settled. She accordingly rejected the application holding that the liability of the petitioner as an unregistered dealer was not settled under the Scheme and upheld the order of Deputy Excise & Taxation Commissioner (ST), Gurugram (South).

14. Learned counsel for the petitioner Shri Sandeep Goyal has argued that as per terms of the ordinance the "outstanding dues" would include any tax, interest, penalty or any other dues under the relevant Act (Haryana VAT Act, 2003 in the present case), which remained unpaid by a person, whether quantified or not for the period upto 31.03.2017. Further, as per the OTS Scheme, a "person" has been defined to be a person or any entity who is liable to pay outstanding dues under the relevant Act. According to him, a person opting for the settlement of outstanding dues under the Scheme is required to pay a lumpsum amount in lieu of

outstanding dues and such lumpsum amount is to be calculated in terms of clause 4 of OTS Scheme. As per the Scheme, a person would be required to pay full amount of the tax levied or leviable for the period upto 31.03.2017 under the relevant Act. The interest is required to be paid only to the extent of 10% of the amount of interest levied or leviable and a person would be entitled for 90% waiver of amount of interest. Insofar as penalty is concerned, the applicant would be entitled for the waiver of 50% of the penalty amount where the penalty amount has been levied for offences or suppression of tax or attempt to evade the tax, a waiver of 75% of the penalty amount would be granted where the penalty has been imposed for other offences under the relevant Act.

15. Learned counsel contends that as per the Form appended to the Scheme, an unregistered dealer is also eligible to apply and if the amount of tax has not been assessed, ever then a person can make a self assessment/self-quantification of the amount of tax payable thereon upto 31.03.2017 and deposit the same. According to him, Columns 4 and 5 would operate for "unassessed/unquantified dues” respectively. Since the petitioner-applicant falls within the four corners of the said Scheme and the Department has not shown any provision to the contrary which debars him from making an application under the said Scheme, the lower authorities were not justified in rejecting its claim for seeking One Time Settlement under the OTS Scheme.

16. To buttress his argument, learned counsel has relied upon the FAQs issued by the State, according to which the petitioner is eligible to apply under the Scheme and also seek waiver of interest. He has, therefore,

argued that the orders of lower authorities in rejecting the claim of petitioner are wholly illegal and run contrary to the intention and object of the scheme.

17. To the contrary, learned State Counsel has stressed upon the fact that petitioner was yet to be assessed under Section 16 of the Haryana Vat Act, 2003 being an unregistered dealer during the relevant period and he was to be penalized under Section 16 of the Act by imposing penalty equal to the amount of tax. She relied upon Q.13 of the FAQs issued by the Excise and Taxation Commissioner stating that no penalty can be imposed or quantified by the person opting for the Scheme and only the penalty imposed by an authority can be settled under the Scheme. She has, however, not denied that an unregistered dealer is also eligible to apply under the Scheme or the fact that a person can quantify/assessee its liability and pay as per Column 5 of the Form OTS-1.

18. We have carefully gone through the paper book and the relevant provisions of the Ordinance and the Scheme. We have also considered the orders passed by the Deputy Excise & Taxation Commissioner (ST), Gurugram (South) rejecting the application of petitioner and affirmation thereof by the Excise and Taxation Commissioner.

19. Admittedly, a person is eligible to file the application for One Time Settlement under the Scheme irrespective of the fact whether he is registered or not. It is also not disputed that a person can self-assess the amount of tax and the amount of interest payable thereon. Once the amount of tax and interest is self-quantified/self-assessed, the person moving the application is entitled to seek necessary waiver as per terms of the Scheme.

The only dispute remains with regard to the amount of penalty which according to respondents was required to be imposed under Section 16 necessarily. Since the said penalty had not been imposed till that date, the petitioner was not required to pay any penalty or seek waiver thereof.

20. We do not see any clause under the Scheme by virtue of which a person can be denied the benefits merely because penalty has not been imposed upon him till the date of application. Rather, Column 5 of Form OTS-1 clearly provides relief to such persons wherein the applicant is only required to make self-assessment of tax and interest and discharge its liability accordingly. The intention of the Legislature is to put an end to the unwarranted litigations and at the same time seek recovery of the outstanding dues/arrears which were lying unrecovered. The petitioner in the present case had voluntarily disclosed his turnover and made self-assessment of the tax and paid it. He has also discharged his liability to the extent of 10% of the total interest payable, which is also within the parameters of the Scheme. Once he has discharged his liability as per Scheme, question of any further liability upon him and that too for un-assessed liability would defeat the very purpose of the Scheme, which has been unfortunately sought to be done by the respondent authorities. A perusal of the impugned orders would also show that they have not been able to give any substantial reasoning for denial of relief except observing that penalty under Section 16 is yet to be imposed. This, according to us, cannot be the reason for rejecting the application of the petitioner. FAQs issued by the Department clearly support the case of the petitioner which clarifies that unregistered person can make an application and seek waiver

under the Scheme. It has been also clarified in the Scheme that a person cannot self-impose a penalty or quantify the same, which according to us is in complete league with the provisions of the Ordinance and the OTS Scheme framed thereunder. This clearly goes on to show that the application of the petitioner was within the framework of OTS Scheme and deserved to be accepted.

21. Accordingly, we **allow** the present writ petition and quash the order dated 10.11.2017 **(P-13)** passed by respondent No. 3, i.e. Deputy Excise & Taxation Commissioner (ST), Gurugram (South) and the order dated 02.07.2018 **(P-17)** passed by respondent No. 2, i.e. Excise & Taxation Commissioner. We further **direct** the respondent No. 3 to accept the application of the petitioner filed under the OTS Scheme in pursuance of the Haryana One Time Settlement Scheme for Recovery of Outstanding Dues, 2017 for which the application was made on 28.06.2017 and grant consequential benefits.

(JASWANT SINGH)
JUDGE

(SANT PARKASH)
JUDGE

December 10, 2019
avin

Whether Speaking/reasoned	*Yes/No*
Whether Reportable	*Yes/No*