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Date of decision: 31.01.2020

Counsel for the appellant has failed to make out a case justifying payment of surcharge on Rs.32,286/- towards penalty that stood paid in pursuance of directions issued by the Court. He has also failed to quote any rules under which demand of surcharge on the aforesaid amount is justifiable. In this view of the matter, I do not find an error much less perversity in the impugned judgments warranting intervention.

For the foregoing reasons, finding no merit, the appeal fails and is accordingly dismissed.

31.01.2020

(REKHA MITTAL)
JUDGE

ashok

Whether speaking/reasoned:
Whether reportable:

Yes / No
Yes / No