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IN THE HIGH COURT OF DELHI AT NEW DELHI

Judgment Reserved on: 06.08.2020

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Judgment Pronounced on: 26.04.2021

+ W.P.(C) 2993/2017 & CM APPL. 13112/2017

VIPUL PLASTIC AND ALLIED INDUSTRIES
PVT LTD

... Petitioner

Through Mr.Udit Gupta, Mr.Manan Aggarwal
and Mr.Aditya, Advs.

versus

DDA

... Respondent

Through Ms.Ruhi Chopra, Adv. for DDA.

CORAM:

HON'BLE MR. JUSTICE JAYANT NATH

JAYANT NATH, J. (JUDGMENT)

1. This Writ Petition is filed by the petitioner seeking to quash the impugned demand dated 08.11.2016 raised by the respondent for conversion of the property from leasehold to freehold. A direction is also sought to the respondent to execute the Conveyance Deed of the plot in question, namely, plot No.53, Wazirpur Group Industrial Area, ad-measuring 400 sq.yards in favour of the petitioner company.
2. The petitioner is said to be a Private Limited Company incorporated in 1977. On 02.09.1976, a Perpetual Lease Agreement was entered into between M/s. Jayna Plastic Works through its proprietor Mr.Vir Anil Jain and the Hon'ble President of India acting through the respondent for leasing of the industrial plot No. A-53, Wazirpur Group Industrial Area, Delhi-

110052 (hereinafter referred to as “the property”). On 30.09.1977, the said M/s. Jayna Plastic Works through its proprietor applied for conversion of the property from M/s. Jayna Plastic Works to the petitioner company i.e. Vipul Plastic and Allied Industries Pvt. Ltd. In 1978 the subscription of the equity shares of the petitioner was increased from 8 to 300 shares and the majority shares vested with the family of Shri Krishan Gopal Aggarwal including himself, wife, son and daughters and (HUF) who together held more than 80% shares in the petitioner company. In 1985 the number of shares of the petitioner company rose from 300 to 350 shares wherein some shares of the petitioner company were subscribed by the family members and some were subscribed by non-family members. However, the family of Shri Krishan Gopal Aggarwal continued to hold 80% shares in the petitioner company thus being in majority and in control of the petitioner company.

3. In September 2010, the respondent advertised a scheme for conversion of leasehold property to freehold property. On 30.09.2013 alongwith other required documents the petitioner made an application for conversion of the property from leasehold to freehold and paid the prescribed fee of Rs. 5,28,846/-. Subsequently on 20.01.2014 an additional demand of Rs.2,00,111/- was made under various heads which were duly paid.

4. The respondent inspected the property on 28.04.2014 as per the procedure adopted for conversion of plot from leasehold to freehold. On inspection they found the property to be in order and free from all kinds of misuse/sub-letting.

5. Despite all steps having been taken and payment having been made, the respondents took no steps whatsoever to process and finalise the

application of the petitioner. The petitioner thereafter filed a Writ Petition before this Court being W.P.(C) 9283/2015 titled as *M/s Vipul Plastic and Allied Industries Private Limited vs. Delhi Development Authority*. The said Writ Petition came up for hearing on 28.09.2015. This court issued a direction to the respondents to process the application dated 26.09.2013 within six weeks. Despite the said direction, no steps are said to have been taken by the respondent. Finally, the petitioner had no option but to file a Contempt Case being Cont. Cas.(C) No.823/2016. In the Contempt Petition, on 02.09.2016 this court directed the respondent to dispose of the petitioner's application for conversion before the next date of hearing. Thereafter, the respondent handed over a Demand Letter dated 08.11.2016 whereby they made a demand for payment of Rs.41,72,177/- towards alleged misuse charges and unearned increase before this court on 09.11.2016. The petitioner as per the directions of this Court filed objections to the said demand. These were dismissed by the respondent without giving any reason whatsoever. This court disposed of the Contempt Petition with liberty to the petitioner to challenge the demand of unearned increase as well as misuse charges dated 08.11.2016. Hence, this writ petition has been filed.

6. The basis of the unearned increase is the Perpetual Lease Deed. The perpetual lease deed dated 02.09.1976 provides that the Lessee shall not sell, transfer or assign the property in whole or in part except with the previous consent in writing of the Lessor. Further, in case consent to transfer is given, the Lessor may impose such terms and conditions as it thinks fit and would be entitled to recover a portion of the unearned increase in the value (i.e. the difference between the premium paid and the market value) of the

industrial plot at the time of sale or transfer. The grievance of the petitioner is that at best, it can be urged that a sale took place in 1978 i.e. the year when the subscription of equity shares was increased from 8 to 300 shares and the majority shares vested with the family of Shri Krishan Gopal Aggarwal who held about 80% of the shares of the petitioner company.

7. It is pleaded that Shri Krishan Gopal Aggarwal and family continue to hold 80% share in the petitioner company. The grievance of the petitioner is that ignoring the aforesaid position, the respondent have sought to illegally and arbitrarily levy unearned increase on each subsequent change of shareholding in bits and pieces. Any transfer of a few shares after 1978 for any reason whatsoever has resulted in levy of unearned increase by the respondent on the said shares treating that to be a proportionate sale of the property in question. It is pleaded that unearned increase cannot be levied on transfer of each share of the company as is sought to be done. Transfer of shares is not a transfer/sale of land or property. It is pleaded that company is a separate legal entity and is different and distinct from its shareholders and directors. As the sale of shares, per se, does not result in change of the owner or of the entity controlling the company, no unearned increase can be levied.

8. Regarding misuse charges, reliance is placed on the policy of the respondent which was published on 05.05.2014 when the application for conversion from leasehold to freehold of the petitioner was pending. As per the policy where misuse has been detected, the misuse charges would be restricted to the period of maximum five year from the date of detection or from the date of filing of the application whichever is earlier. Hence, it is pleaded that the charges for misuse being levied cannot be for a period of

more than 5 years. It has been urged that the respondent have wrongly calculated the misuse charges from 23.11.1979 to 06.06.1991 for mezzanine and for basement from 27.04.1974 to 06.06.1991 in violation of their own policy. It has also been stressed that pursuant to the application for conversion to freehold filed by the petitioner, an inspection took place on 28.04.2014 and no misuse or subletting of any sort was found in the inspection. Necessary documents were made available to the petitioner through the RTI Act.

9. The respondent DDA has filed its counter-affidavit. Regarding unearned increase, it has been stated that the said unearned increase as per the communication dated 08.11.2016 amounts to Rs.35,99,978/-. It has been urged that the said unearned increase has been worked out on the basis of change in the shareholding pattern w.e.f. 31.03.1978 provided by the petitioner in the light of details of shareholders since 1977 to 2015 certified by the Chartered Accountant. Reliance is placed on Clause 2(c) of the DDA Guidelines and Simplified Procedure for Calculation of Unearned Increase dated 28.11.1995. Relevant clause of the said Guidelines reads as follows:-

“50% unearned Increase will be charged in respect of the proportionate shares of the plots parted with by the way of addition, deletion or substitution of partner/partners, in case of single ownership or partnership firm, and Director/Directors/Shareholders/Subscribers in case of Private Limited Company. This is applicable where the incoming persons don't fall within the definition of the family. Unearned increase would be charged on the basis of market rate prevalent on the date of intimation of each and every change in the constitution. This is applicable where lease deed has been executed or not.”

10. Regarding levy of misuse charges, it has been stated that the inspection reports of the premises from 23.11.1979 to 06.06.1991 show misuse of the premises contrary to the terms of the lease and the levy of misuse charges has been done in accordance with the Circular issued by the Commissioner LD, DDA dated 26.03.2010 regarding Rationalization of Procedure for levying misuse charges. It is stated that the reliance of the petitioner for levy of misuse charges on the Circular dated 22.04.2014 is misplaced as the said policy was discontinued and the petitioner was brought under the aforesaid policy dated 04.08.2015 existing on the date wherein misuse charges were levied. It is stated that even under the said policy dated 04.08.2015, the petitioner is entitled to a considerable rebate.

11. I have heard learned counsel for the parties.

12. Learned counsel for the petitioner has stated as follows:-

(i) He has reiterated that in a case of transfer of shares, there is no transfer of land and the company i.e. the petitioner company remains the original owner. Hence, there is no unearned increase chargeable. Without prejudice to the said contention, he further states that in any case, at best, the transfer took place in 1978 when the family of Mr. Krishan Gopal Aggarwal became owner with the controlling shares to the extent of 83.3% of the shareholding of the petitioner company. Since, then till today, Mr. Aggarwal and his immediate family remains holder of 83% shares and in control of the Company. Merely because some limited shares were transferred for various reasons does not give a rise to transfer of land and does not attract the policy of the unearned increase. The action of DDA in charging unearned increase for every transfer of share from 1978 to 2015 is wholly illegal and

unwarranted.

(ii) Learned counsel for the petitioner relies upon the judgments of this court in the case of *Delhi State Industrial & Infrastructure Development Corporation Ltd. vs. M/s. K.G. Electronics Pvt. Ltd. & Anr.* 2014 SCC OnLine Del 2309 and in the case of *Gillette India Ltd. vs. DDA, 2019 (260) DLT 416* to stress that mere transfer of shares does not result in transfer of the land to warrant attraction of unearned increase.

(iii) Learned counsel further stresses that the petitioner had applied for conversion from leasehold to freehold on 30.09.2013. Despite completion of all formalities, the respondent failed to take steps. Ultimately, the petitioner had to file a writ petition before this court wherein this court passed appropriate directions to the respondent to process the application of the petitioner on 28.09.2015. Even that direction of this court was ignored. Finally, it was the contempt court which directed immediate processing of the application of the petitioner by order dated 02.09.2016 which resulted in the present impugned demand being raised on 08.11.2016. It is urged that the policy for misuse charges applicable would be the policy dated 22.04.2014. The respondent have wrongly relied upon some other policy when the fact is that the policy of 22.04.2014 was in force.

13. Learned counsel for the respondent has filed well drafted written submissions. She has also stated as follows:-

(i) She relies upon Clause 2(c) of the Guidelines of DDA dated 28.11.1995 to reiterate that for subsequent sale of shares, unearned increase is attracted.

(ii) Learned counsel for the respondent also relies upon the judgment of the Supreme Court in the case of *DDA vs. Vijaya C. Gurshaney & Anr.*,

(2003) 7 SCC 301.

(iii) Regarding the levy of misuse charges, it has been stressed that the misuse charges have been levied as per the policy dated 26.03.2010 read with the policy of 2015. The policy dated 22.04.2014 was invoked for only six months. It has further been said that the application was completed only in 2016 and that is why, the policy of 2014 would not apply to the petitioner.

I may only add that when this submission was raised, a query was raised by the court as to whether such a plea has been raised in the counter-affidavit. Learned counsel for the respondent very fairly stated that no such plea has been raised in the counter-affidavit.

14. I may first deal with the issue of unearned increase. Reference may be had to the relevant clause of the perpetual lease dated 02.11.1976 being Clause 5 (a) which reads as follows:-

“(5)(a) The Lessee shall not sell, transfer, assign or otherwise part with the possession of the whole or any part of the industrial plot except with the previous consent in writing of the Lessor which he shall be entitled to refuse in his absolute discretion.

PROVIDED that such consent shall not be given for a period of ten years from the commencement of this Lease unless, in the opinion of the Lessor, exceptional circumstances exist for the grant of such consent.

PROVIDED FURTHER that, in the event of the consent being given, the Lessor may impose such terms and conditions as he thinks fit and the Lessor shall be entitled to claim and recover a portion of the unearned increase in the value (i.e. the difference between the premium paid and the market value) of the industrial plot at the time of sale, transfer, assignment or parting with possession, the amount to be recovered being fifty per cent of the

unearned increase and the decision of the Lessor in respect of the market value shall be final and binding.

PROVIDED FURTHER after that the Lessor shall have the pre-emptive right to purchase the property after deducting fifty per cent of the unearned increase as aforesaid.

.....”

15. Hence, a lessee cannot sell, transfer, assign or otherwise part with the possession of the whole or any part of the industrial plot without prior consent of the lessor. While providing the consent, the lessor is entitled to recover a portion of the unearned increase in the value (the difference between the premium paid and the market value) of the industrial plot at the time of sale, transfer, assignment or parting with possession.

16. Facts of the present case reveal that the property originally belonged to the petitioner since 1977. In 1978, the subscription of the equity shares was increased from 8 to 300 shares and the majority shares vested in the family of Sh.Krishan Gopal Aggarwal, i.e. an entity different from the original owner of the Company, namely, Sh.Vir Anil Jain. It is possible for the respondent to argue that there is change of management, control and shareholding in the petitioner Company and the aforesaid clause of the lease deed is attracted and the petitioner is liable to pay unearned increase for the said transaction that took place in 1978.

17. However, since 1978 the said family of Sh.Krishan Gopal Aggarwal continues to be the majority shareholder having above 80% shares in the petitioner Company. This aspect has not been denied anywhere by the respondent. What has happened is that some miniscule shares have changed hands after 1978 till 2015. The respondent has chosen to levy proportionate

unearned increase on the shares that have changed hands after 1978. In my opinion, the said act of the respondent is wholly illegal. If a lessee Company were to transfer some miniscule portion of its shareholding say 5% or 10% to a third party, it does not result in sale, transfer or assignment or parting with possession of the plot in whole or in part whatsoever. The title holder remains the lessee/the company itself. The management of the company does not change with the said transfer of these miniscule shares as is evident from the facts of this case. There is clearly no sale, transfer, assignment or parting of possession of the land by the petitioner after 1978 to attract unearned increase.

18. Reference may be had to the judgment of the Division Bench of this court in the case of ***Delhi State Industrial and Infrastructure Development corporation Ltd. vs. M/s K.G. Electronics Private Limited & Anr.(supra)***. That was a case where the writ petitioner had applied for allotment of an industrial plot in Narela area. While the execution of the lease deed by DDA was going on, the lessor found that the shares of the writ petitioner subsequent to allotment and being put in possession of the plot had been transferred to persons other than the family members and also there was change in the directorship of the petitioner. The work of execution of the perpetual lease was held up. The learned Single Judge of this court allowed the writ petition. In appeal the Division Bench held as follows:-

“5. We have invited the attention of the counsel for the appellant to:

(a) Human Care Medical Charitable Trust Vs. Delhi Development Authority 186(2012) DLT 395 where one

of us (Rajiv Sahai Endlaw, J.) held that when perpetual lease is executed, in that case by the DDA, in favour of a Society, it is the Society which is prohibited from selling, transferring, assigning the land / building constructed thereon and a change in the proprietorship or the Governing Body of the Society cannot fall within the meaning of 'otherwise part with the possession of the property'; that a change in proprietorship of the Society would thus not amount to subletting, assigning or parting with possession of the leased property as the privity under the perpetual lease deed is with the Society and not with the members, at the time of allotment of land of the Society; reliance was placed on the earlier judgments of this Court in Indudyog Co. Ltd. Vs. GNCTD and J.C. Khosla Vs. Khosla Medical Institute & Research Society;

(b) Delhi Development Authority Vs. Mahabir Prasad and Sons where a Division Bench of this Court held that unearned increase as a jural concept requires a sale, for the reason that without a sale, what would be the measure to determine the increase in the price of land;

(c) Rama Association (P) Ltd. Vs. Delhi Development Authority 45 (1991) DLT 630 where another Single Judge of this Court held that a company is a legal entity separate and distinct from its shareholders and Directors; if the lease is executed in favour of a company, the embargo therein on subletting, assigning or parting with possession is on the company;

(d) Salomon Vs. Salomon and Co. Ltd. [1897] A.C. 22 (HL), State Trading Corporation Vs. C.T.O. AIR 1963 SC 1811, Ram Chand and Sons Sugar Mills Vs. Kanhaya Lal Bhargava AIR 1966 SC 1899, Electronics Corporation of India Ltd. Vs. Secretary, Revenue Department (1999) 4 SCC 458 and Bacha F. Guzdar Vs. Commissioner of Income Tax, Bombay AIR 1955 SC 74 inter alia to the effect that if the shares of a company are

transferred, it does not mean that the legal entity of the company is changed; and

(f) *Scindia Potteries and Services Ltd. Vs. Deputy Land and Development Officer, Government of India* 41 (1990) DLT 261 where also a Single Judge of this Court held that shareholders of the company are distinct from the company of which they hold shares and sale of shares cannot be construed as sale of land held by the company. and enquired from the counsel for the appellant that in view of the said settled position of law aforesaid followed by the learned Single Judge, how can the impugned judgment be faulted.

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7. We have also examined the letter dated 7th July, 1990 of allotment of the said land in favour of the respondent no.1 / writ petitioner and the same is also not found to contain any condition to the effect that the change of shareholding and Directorship was prohibited or any unearned increase would be payable therefore. We may in this regard notice that such a provision exists in some of the documents of allotment and lease / perpetual lease of land executed by governmental agencies.”

In view of the above, the appeal filed by the lessor was dismissed.

19. Reference may also be had to the judgment of a Co-ordinate Bench of this court in the case of *Gillette India Limited vs. Delhi Development Authority (supra)*. In that case the controversy related to levy of unearned increase in respect of the subject property where DDA claimed that the property was transferred as there was material change in the shareholding of the petitioner. According to DDA, the said change in the shareholding

brought about a change in effective control in the subject property which was construed as a transfer thereby entitling DDA to levy unearned increase.

The court held as follows:-

“34. The first and foremost question to be addressed is whether any unearned increase is payable on account of the merger of Aquarium Acquisition Corp. (AAC) with Gillette Company, USA (TGC) or the transfer of TGCs shareholding in the petitioner to Procter & Gamble, Netherlands.

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36. It is apparent from the above that unearned increase can be demanded only in cases where subject property is sold, transferred, assigned or its possession is parted with by the lessor. In this case, the lease was in favour of Sharpedge, which merged with the petitioner. The question whether the said merger involved transfer of the subject property is no longer *res integra*. Indisputably, with the merger of Sharpedge with the petitioner (then known as Indian Shaving Products Ltd.) on 23.04.1992, the subject property also vested with the petitioner along with other assets of Sharpedge. This clearly amounted to transfer of the subject property and, therefore, unearned increase was payable on such transfer, which was occasioned in terms of the scheme of amalgamation as approved by BIFR.

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39. It is trite law that an incorporated company is an entity separate from its shareholders. In *Bacha F. Guzdar v. Commissioner of Income Tax*: AIR 1955 SC 74, the Constitution Bench of the Supreme Court had held that the nature of income in the hands of a company was not the nature of income in the hands of its shareholders. It held that dividends in the hands of the shareholders of a company declared from agricultural income received by that company could not be considered as agricultural income. The said decision rested on the

fundamental principle that a company is a separate juristic entity distinct from its shareholders.

40. In the aforementioned case, the Supreme Court referred to the *Halsbury's Laws of England*, Vol. 6 (3rd Edn.), p. 234 and set forth the following passage regarding the attributes of shares:—

“A share is a right to a specified amount of the share capital of a company carrying with it certain rights and liabilities while the company is a going concern and in its winding up. The shares or other interest of any member in a company are personal estate transferable in the manner provided by its articles, and are not of the nature of real estate.”

41. It is well settled that shares of a company are a separate asset wholly distinct from the assets held by the company.

42. In the present case, there was dilution of the share capital of TGC as well as transfer of shares held by the TGC in the petitioner company. The transfer of shares of the petitioner company cannot be construed as transfer of the assets of the petitioner company.

43. In *Rustom Cavasjee Cooper v. Union of India*: (1970) 1 SCC 248, the constitution bench of the Supreme Court reiterated the above settled principle in the following words:

“11. A company registered under the Companies Act is a legal person, separate, and distinct from its individual members. Property of the Company is not the property of the shareholders. A shareholder has merely an interest in the Company arising under its Articles of Association, measured by a sum of money for the purpose of liability, and by a share in the distributed profit. Again a director of a Company is merely its agent for the purpose of management. The holder of a deposit account in a Company is its creditor: he is not the owner of any specific fund lying with the Company. A shareholder, a depositor or a director may not therefore be entitled to move a petition for infringement of the rights of the

Company, unless by the action impugned by him, his rights are also infringed.”

44. In a recent decision of the Supreme Court in *Vodafone International Holdings B.V. v. Union of India*: (2012) 6 SCC 613, the Supreme Court rejected the contention that a transfer of shares of an overseas holding company would amount to transfer of assets held by the subsidiary in India. In the said case, the Supreme Court applied the “look at” test to view the transaction relating to transfer of shares by overseas holding companies. The transaction must be viewed as it looks and a dissecting approach is not warranted.

45. Essentially, DDA seeks to lift the corporate veil of the petitioner in order to establish transfer of assets of the petitioner to the Procter & Gamble Group. Clearly, no grounds for lifting of the corporate veil are established in this case. It is nobody's case that the transaction relating to dilution of equity of TGC in favour of Procter & Gamble, USA by virtue of the merger of AAC with TGC or the transfer of shares held by TGC in the petitioner company to Procter & Gamble, Netherlands is a subterfuge to transfer the subject property to another entity. The takeover of the Gillette Group by Procter & Gamble, USA was obviously for commercial reasons and the said transaction was not crafted for transferring of the subject property. Clearly, there is no occasion for this Court to overlook the legal form of the transaction which, as simply stated, is the dilution of shares of the parent company of the petitioner, namely, the Gillette Company, USA (TGC) and the transfer of 41.02% shareholding of the petitioner company held by TGC to Procter & Gamble, Netherlands.

46. In view of the above, the fundamental premise that there has been a transfer of the subject property is erroneous and consequently, the demand of unearned increase founded on the same is liable to be set aside.”

20. What follows from the facts of this case is that transfer of some shares has nothing to do with the assets of the petitioner company. Shares are a separate asset and distinct from the assets of the company. Hence, transfer of

some minuscule percentage of shares of the petitioner company does not result in attraction of clause 5(a) of the lease dated 02.09.1976 as it does not result in sale, transfer, assignment or parting with possession of the whole or any part of the industrial plot. As, the said clause is not attracted, the question of charging unearned increase for the sale of shares that took place after 1978 till 2015 is clearly illegal. The calculation of the unearned increase done by the respondent/DDA to the said extent is struck down.

21. As far as, misuse charges are concerned, on 22.04.2014, DDA came up with a new policy for levy of misuse charges. The policy reads as follows:-

“Sub: Levy of misuse charges – policy regarding

In pursuance of the directions of the Hon’ble Supreme Court as well as High Court to limit the time period for which the misuse charges should be levied, the issue of recovery of misuse charges etc. was deliberated at length in the meeting of the Authority held on 24.02.2014 and in continuation of the existing policy finalized by the Authority vide Resolution No.35/2010 passed by the Authority in its meeting held on 17.02.2010 and issued vide Circular No. Misc./Sr. AO (RL)/Misuse Policy/2008/F.1(07(2008/DD/Co-ordination/LD/101 dated 26.03.2010, the Authority decided vide item No.41/2014 that the maximum period for levying the misuse charges may be restricted to 5 years from the date of detection of the misuse, subject to following conditions:

- (i) All decided cases of misuse, including the cases where misuse charges have been demanded in accordance with the existing policy and paid, shall not be reopened.

- (ii) Where misuse has been detected, the misuse charges may be restricted to the period of maximum of five years from the date of detection of the misuse or the date of filing of application whichever is earlier.
- (iii) Where certain permissible activities in flats/plots/premises are detected and even such use of the premises is reported as misuse by the field staff, such cases should be exempted from levy of misuse charges.
- (iv) The cases in which demand has been raised and as per existing policy, interest from the demand to the date of payment on the amount of revised misuse charges is payable, with the fresh policy coming into being, no such interest may be recovered.
- (v) There are cases in which demand has been sent but the allottee/applicant has not made the payment due to his disagreement with the demand. Such cases may be treated as unsettled and may be treated under the fresh policy.
- (vi) The procedure for misuse charges calculation will be as was being followed earlier.
- (vii) The misuse charges will be levied only upto the date of receipt of conversion application irrespective of the fact whether the misuse is continuing or not. In no case updation of misuse charges will be made.”

22. Hence, as per this policy the maximum period for levying misuse charges is restricted to five years from the date of detection of the misuse. Admittedly, the petitioner had applied for conversion of the property to

freehold in 2013. The application was pending when the said policy came into being. No cogent reason is given as to why this policy of 22.04.2014 has not been adhered to by the respondent. The act of the respondent in charging misuse charges based on some other policy is illegal and arbitrary and is accordingly quashed.

23. The present writ petition is accordingly allowed. The demand dated 18.11.2016 is quashed. The respondent/DDA shall raise a fresh demand on the petitioner for unearned increase based on the transfer that took place in 1978. No unearned increase shall be charged for transfer of shareholding that may have taken place after 1978.

Regarding misuse, the same shall be calculated in terms of the policy of the respondent/DDA dated 22.04.2014.

The demand shall be communicated as noted above within eight weeks from today. As the delay in finalizing of the demand is on account of the acts of DDA, no interest will be charged on the alleged delay in payment of unearned increase and misuse charges.

24. The writ petition is disposed of with the above directions. Pending applications, if any, also stand disposed of.

JAYANT NATH, J.

April 26, 2021
rb/n/st