

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Original Side

Present :- Hon'ble Mr. Justice Md. Nizamuddin

W.P.O. No. 244 of 2021

Bagaria Properties and Investment Pvt. Ltd. & Anr.

Vs.

U.O.I & Ors.

With

**W.P.O. No. 253 of 2021, W.P.O. No. 254 of 2021,
W.P.O. No. 255 of 2021, W.P.O. No. 256 of 2021,
W.P.O. No. 267 of 2021, W.P.O. No. 268 of 2021,
W.P.O. No. 269 of 2021, W.P.O. No. 271 of 2021,
W.P.O. No. 272 of 2021, W.P.O. No. 273 of 2021,
W.P.O. No. 274 of 2021, W.P.O. No. 275 of 2021,
W.P.O. No. 276 of 2021, W.P.O. No. 277 of 2021,
W.P.O. No. 278 of 2021, W.P.O. No. 279 of 2021,
W.P.O. No. 280 of 2021, W.P.O. No. 281 of 2021,
W.P.O. No. 282 of 2021, W.P.O. No. 283 of 2021,
W.P.O. No. 292 of 2021, W.P.O. No. 295 of 2021,
W.P.O. No. 296 of 2021, W.P.O. No. 297 of 2021,
W.P.O. No. 298 of 2021, W.P.O. No. 299 of 2021,
W.P.O. No. 300 of 2021, W.P.O. No. 301 of 2021,
W.P.O. No. 302 of 2021, W.P.O. No. 303 of 2021,
W.P.O. No. 304 of 2021, W.P.O. No. 305 of 2021,
W.P.O. No. 306 of 2021, W.P.O. No. 307 of 2021,
W.P.O. No. 308 of 2021, W.P.O. No. 309 of 2021,
W.P.O. No. 311 of 2021, W.P.O. No. 312 of 2021,
W.P.O. No. 314 of 2021, W.P.O. No. 315 of 2021,
W.P.O. No. 316 of 2021, W.P.O. No. 317 of 2021,
W.P.O. No. 318 of 2021, W.P.O. No. 319 of 2021,
W.P.O. No. 320 of 2021, W.P.O. No. 321 of 2021,
W.P.O. No. 322 of 2021, W.P.O. No. 323 of 2021,**

W.P.O. No. 324 of 2021, W.P.O. No. 326 of 2021,
 W.P.O. No. 327 of 2021, W.P.O. No. 329 of 2021,
 W.P.O. No. 330 of 2021, W.P.O. No. 331 of 2021,
 W.P.O. No. 332 of 2021, W.P.O. No. 333 of 2021,
 W.P.O. No. 334 of 2021, W.P.O. No. 335 of 2021,
 W.P.O. No. 336 of 2021, W.P.O. No. 337 of 2021,
 W.P.O. No. 338 of 2021, W.P.O. No. 339 of 2021,
 W.P.O. No. 340 of 2021, W.P.O. No. 341 of 2021,
 W.P.O. No. 342 of 2021, W.P.O. No. 343 of 2021,
 W.P.O. No. 344 of 2021, W.P.O. No. 345 of 2021,
 W.P.O. No. 346 of 2021, W.P.O. No. 347 of 2021,
 W.P.O. No. 348 of 2021, W.P.O. No. 349 of 2021,
 W.P.O. No. 350 of 2021, W.P.O. No. 351 of 2021,
 W.P.O. No. 352 of 2021, W.P.O. No. 353 of 2021,
 W.P.O. No. 354 of 2021, W.P.O. No. 355 of 2021,
 W.P.O. No. 356 of 2021, W.P.O. No. 357 of 2021,
 W.P.O. No. 358 of 2021, W.P.O. No. 359 of 2021,
 W.P.O. No. 364 of 2021, W.P.O. No. 365 of 2021,
 W.P.O. No. 367 of 2021, W.P.O. No. 370 of 2021,
 W.P.O. No. 371 of 2021, W.P.O. No. 372 of 2021,
 W.P.O. No. 373 of 2021, W.P.O. No. 374 of 2021,
 W.P.O. No. 377 of 2021, W.P.O. No. 378 of 2021,
 W.P.O. No. 379 of 2021, W.P.O. No. 380 of 2021,
 W.P.O. No. 381 of 2021, W.P.O. No. 382 of 2021,
 W.P.O. No. 384 of 2021, W.P.O. No. 385 of 2021,
 W.P.O. No. 386 of 2021, W.P.O. No. 387 of 2021,
 W.P.O. No. 390 of 2021, W.P.O. No. 391 of 2021,
 W.P.O. No. 392 of 2021, W.P.O. No. 393 of 2021,
 W.P.O. No. 394 of 2021, W.P.O. No. 395 of 2021,
 W.P.O. No. 396 of 2021, W.P.O. No. 397 of 2021,
 W.P.O. No. 398 of 2021, W.P.O. No. 399 of 2021,
 W.P.O. No. 401 of 2021, W.P.O. No. 402 of 2021,
 W.P.O. No. 403 of 2021, W.P.O. No. 404 of 2021,
 W.P.O. No. 408 of 2021, W.P.O. No. 409 of 2021,
 W.P.O. No. 410 of 2021, W.P.O. No. 411 of 2021,
 W.P.O. No. 412 of 2021, W.P.O. No. 413 of 2021,

W.P.O. No. 414 of 2021, W.P.O. No. 417 of 2021,
 W.P.O. No. 420 of 2021, W.P.O. No. 421 of 2021,
 W.P.O. No. 423 of 2021, W.P.O. No. 428 of 2021,
 W.P.O. No. 442 of 2021, W.P.O. No. 443 of 2021,
 W.P.O. No. 447 of 2021, W.P.O. No. 448 of 2021,
 W.P.O. No. 449 of 2021, W.P.O. No. 450 of 2021,
 W.P.O. No. 451 of 2021, W.P.O. No. 452 of 2021,
 W.P.O. No. 454 of 2021, W.P.O. No. 456 of 2021,
 W.P.O. No. 457 of 2021, W.P.O. No. 458 of 2021,
 W.P.O. No. 459 of 2021, W.P.O. No. 461 of 2021,
 W.P.O. No. 466 of 2021, W.P.O. No. 467 of 2021,
 W.P.O. No. 468 of 2021, W.P.O. No. 469 of 2021,
 W.P.O. No. 470 of 2021, W.P.O. No. 472 of 2021,
 W.P.O. No. 473 of 2021, W.P.O. No. 474 of 2021,
 W.P.O. No. 475 of 2021, W.P.O. No. 476 of 2021,
 W.P.O. No. 477 of 2021, W.P.O. No. 478 of 2021,
 W.P.O. No. 479 of 2021, W.P.O. No. 480 of 2021,
 W.P.O. No. 481 of 2021, W.P.O. No. 482 of 2021,
 W.P.O. No. 483 of 2021, W.P.O. No. 488 of 2021,
 W.P.O. No. 489 of 2021, W.P.O. No. 491 of 2021,
 W.P.O. No. 495 of 2021, W.P.O. No. 496 of 2021,
 W.P.O. No. 497 of 2021, W.P.O. No. 498 of 2021,
 W.P.O. No. 499 of 2021, W.P.O. No. 501 of 2021,
 W.P.O. No. 502 of 2021, W.P.O. No. 503 of 2021,
 W.P.O. No. 504 of 2021, W.P.O. No. 505 of 2021,
 W.P.O. No. 506 of 2021, W.P.O. No. 507 of 2021,
 W.P.O. No. 508 of 2021, W.P.O. No. 509 of 2021,
 W.P.O. No. 510 of 2021, W.P.O. No. 511 of 2021,
 W.P.O. No. 512 of 2021, W.P.O. No. 513 of 2021,
 W.P.O. No. 514 of 2021, W.P.O. No. 515 of 2021,
 W.P.O. No. 516 of 2021, W.P.O. No. 517 of 2021,
 W.P.O. No. 518 of 2021, W.P.O. No. 519 of 2021,
 W.P.O. No. 520 of 2021, W.P.O. No. 521 of 2021,
 W.P.O. No. 522 of 2021, W.P.O. No. 523 of 2021,
 W.P.O. No. 524 of 2021, W.P.O. No. 525 of 2021,
 W.P.O. No. 526 of 2021, W.P.O. No. 527 of 2021,

W.P.O. No. 528 of 2021, W.P.O. No. 529 of 2021,
 W.P.O. No. 535 of 2021, W.P.O. No. 536 of 2021,
 W.P.O. No. 537 of 2021, W.P.O. No. 538 of 2021,
 W.P.O. No. 539 of 2021, W.P.O. No. 540 of 2021,
 W.P.O. No. 541 of 2021, W.P.O. No. 542 of 2021,
 W.P.O. No. 546 of 2021, W.P.O. No. 547 of 2021,
 W.P.O. No. 548 of 2021, W.P.O. No. 549 of 2021,
 W.P.O. No. 550 of 2021, W.P.O. No. 551 of 2021,
 W.P.O. No. 552 of 2021, W.P.O. No. 557 of 2021,
 W.P.O. No. 562 of 2021, W.P.O. No. 563 of 2021,
 W.P.O. No. 564 of 2021, W.P.O. No. 565 of 2021,
 W.P.O. No. 566 of 2021, W.P.O. No. 567 of 2021,
 W.P.O. No. 568 of 2021, W.P.O. No. 569 of 2021,
 W.P.O. No. 570 of 2021, W.P.O. No. 571 of 2021,
 W.P.O. No. 572 of 2021, W.P.O. No. 573 of 2021,
 W.P.O. No. 576 of 2021, W.P.O. No. 578 of 2021,
 W.P.O. No. 579 of 2021, W.P.O. No. 581 of 2021,
 W.P.O. No. 582 of 2021, W.P.O. No. 583 of 2021,
 W.P.O. No. 584 of 2021, W.P.O. No. 585 of 2021,
 W.P.O. No. 586 of 2021, W.P.O. No. 589 of 2021,
 W.P.O. No. 593 of 2021, W.P.O. No. 594 of 2021,
 W.P.O. No. 595 of 2021, W.P.O. No. 596 of 2021,
 W.P.O. No. 597 of 2021, W.P.O. No. 598 of 2021,
 W.P.O. No. 599 of 2021, W.P.O. No. 601 of 2021,
 W.P.O. No. 602 of 2021, W.P.O. No. 603 of 2021,
 W.P.O. No. 608 of 2021, W.P.O. No. 609 of 2021,
 W.P.O. No. 610 of 2021, W.P.O. No. 611 of 2021,
 W.P.O. No. 612 of 2021, W.P.O. No. 613 of 2021,
 W.P.O. No. 615 of 2021, W.P.O. No. 616 of 2021,
 W.P.O. No. 617 of 2021, W.P.O. No. 618 of 2021,
 W.P.O. No. 619 of 2021, W.P.O. No. 621 of 2021,
 W.P.O. No. 622 of 2021, W.P.O. No. 623 of 2021,
 W.P.O. No. 624 of 2021, W.P.O. No. 625 of 2021,
 W.P.O. No. 626 of 2021, W.P.O. No. 627 of 2021,
 W.P.O. No. 628 of 2021, W.P.O. No. 630 of 2021,
 W.P.O. No. 631 of 2021, W.P.O. No. 632 of 2021,

W.P.O. No. 634 of 2021, W.P.O. No. 635 of 2021,
 W.P.O. No. 636 of 2021, W.P.O. No. 637 of 2021,
 W.P.O. No. 638 of 2021, W.P.O. No. 639 of 2021,
 W.P.O. No. 640 of 2021, W.P.O. No. 641 of 2021,
 W.P.O. No. 642 of 2021, W.P.O. No. 643 of 2021,
 W.P.O. No. 644 of 2021, W.P.O. No. 645 of 2021,
 W.P.O. No. 646 of 2021, W.P.O. No. 649 of 2021,
 W.P.O. No. 650 of 2021, W.P.O. No. 651 of 2021,
 W.P.O. No. 653 of 2021, W.P.O. No. 654 of 2021,
 W.P.O. No. 655 of 2021, W.P.O. No. 656 of 2021,
 W.P.O. No. 657 of 2021, W.P.O. No. 658 of 2021,
 W.P.O. No. 659 of 2021, W.P.O. No. 660 of 2021,
 W.P.O. No. 661 of 2021, W.P.O. No. 662 of 2021,
 W.P.O. No. 663 of 2021, W.P.O. No. 664 of 2021,
 W.P.O. No. 665 of 2021, W.P.O. No. 666 of 2021,
 W.P.O. No. 670 of 2021, W.P.O. No. 674 of 2021,
 W.P.O. No. 675 of 2021, W.P.O. No. 676 of 2021,
 W.P.O. No. 677 of 2021, W.P.O. No. 678 of 2021,
 W.P.O. No. 679 of 2021, W.P.O. No. 681 of 2021,
 W.P.O. No. 682 of 2021, W.P.O. No. 683 of 2021,
 W.P.O. No. 685 of 2021, W.P.O. No. 687 of 2021,
 W.P.O. No. 690 of 2021, W.P.O. No. 691 of 2021,
 W.P.O. No. 692 of 2021, W.P.O. No. 693 of 2021,
 W.P.O. No. 694 of 2021, W.P.O. No. 695 of 2021,
 W.P.O. No. 696 of 2021, W.P.O. No. 697 of 2021,
 W.P.O. No. 698 of 2021, W.P.O. No. 699 of 2021,
 W.P.O. No. 700 of 2021, W.P.O. No. 701 of 2021,
 W.P.O. No. 702 of 2021, W.P.O. No. 703 of 2021,
 W.P.O. No. 704 of 2021, W.P.O. No. 705 of 2021,
 W.P.O. No. 709 of 2021, W.P.O. No. 710 of 2021,
 W.P.O. No. 711 of 2021, W.P.O. No. 712 of 2021,
 W.P.O. No. 713 of 2021, W.P.O. No. 714 of 2021,
 W.P.O. No. 715 of 2021, W.P.O. No. 716 of 2021,
 W.P.O. No. 717 of 2021, W.P.O. No. 718 of 2021,
 W.P.O. No. 719 of 2021, W.P.O. No. 720 of 2021,
 W.P.O. No. 721 of 2021, W.P.O. No. 722 of 2021,

W.P.O. No. 723 of 2021, W.P.O. No. 724 of 2021,
 W.P.O. No. 725 of 2021, W.P.O. No. 726 of 2021,
 W.P.O. No. 727 of 2021, W.P.O. No. 728 of 2021,
 W.P.O. No. 730 of 2021, W.P.O. No. 731 of 2021,
 W.P.O. No. 732 of 2021, W.P.O. No. 733 of 2021,
 W.P.O. No. 734 of 2021, W.P.O. No. 735 of 2021,
 W.P.O. No. 737 of 2021, W.P.O. No. 738 of 2021,
 W.P.O. No. 739 of 2021, W.P.O. No. 741 of 2021,
 W.P.O. No. 742 of 2021, W.P.O. No. 743 of 2021,
 W.P.O. No. 744 of 2021, W.P.O. No. 745 of 2021,
 W.P.O. No. 746 of 2021, W.P.O. No. 747 of 2021,
 W.P.O. No. 750 of 2021, W.P.O. No. 751 of 2021,
 W.P.O. No. 754 of 2021, W.P.O. No. 755 of 2021,
 W.P.O. No. 756 of 2021, W.P.O. No. 757 of 2021,
 W.P.O. No. 758 of 2021, W.P.O. No. 759 of 2021,
 W.P.O. No. 761 of 2021, W.P.O. No. 765 of 2021,
 W.P.O. No. 766 of 2021, W.P.O. No. 767 of 2021,
 W.P.O. No. 768 of 2021, W.P.O. No. 769 of 2021,
 W.P.O. No. 770 of 2021, W.P.O. No. 771 of 2021,
 W.P.O. No. 772 of 2021, W.P.O. No. 773 of 2021,
 W.P.O. No. 774 of 2021, W.P.O. No. 775 of 2021,
 W.P.O. No. 776 of 2021, W.P.O. No. 777 of 2021,
 W.P.O. No. 778 of 2021, W.P.O. No. 779 of 2021,
 W.P.O. No. 780 of 2021, W.P.O. No. 781 of 2021,
 W.P.O. No. 782 of 2021, W.P.O. No. 783 of 2021,
 W.P.O. No. 784 of 2021, W.P.O. No. 785 of 2021,
 W.P.O. No. 786 of 2021, W.P.O. No. 787 of 2021,
 W.P.O. No. 792 of 2021, W.P.O. No. 793 of 2021,
 W.P.O. No. 794 of 2021, W.P.O. No. 795 of 2021,
 W.P.O. No. 796 of 2021, W.P.O. No. 797 of 2021,
 W.P.O. No. 798 of 2021, W.P.O. No. 799 of 2021,
 W.P.O. No. 800 of 2021, W.P.O. No. 801 of 2021,
 W.P.O. No. 803 of 2021, W.P.O. No. 804 of 2021,
 W.P.O. No. 805 of 2021, W.P.O. No. 807 of 2021,
 W.P.O. No. 808 of 2021, W.P.O. No. 809 of 2021,
 W.P.O. No. 810 of 2021, W.P.O. No. 811 of 2021,

W.P.O. No. 812 of 2021, W.P.O. No. 813 of 2021,
 W.P.O. No. 814 of 2021, W.P.O. No. 815 of 2021,
 W.P.O. No. 817 of 2021, W.P.O. No. 818 of 2021,
 W.P.O. No. 819 of 2021, W.P.O. No. 820 of 2021,
 W.P.O. No. 821 of 2021, W.P.O. No. 823 of 2021,
 W.P.O. No. 824 of 2021, W.P.O. No. 826 of 2021,
 W.P.O. No. 827 of 2021, W.P.O. No. 828 of 2021,
 W.P.O. No. 829 of 2021, W.P.O. No. 830 of 2021,
 W.P.O. No. 834 of 2021, W.P.O. No. 835 of 2021,
 W.P.O. No. 836 of 2021, W.P.O. No. 837 of 2021,
 W.P.O. No. 839 of 2021, W.P.O. No. 842 of 2021,
 W.P.O. No. 859 of 2021, W.P.O. No. 860 of 2021,
 W.P.O. No. 861 of 2021, W.P.O. No. 877 of 2021,
 W.P.O. No. 878 of 2021, W.P.O. No. 879 of 2021,
 W.P.O. No. 880 of 2021, W.P.O. No. 881 of 2021,
 W.P.O. No. 882 of 2021, W.P.O. No. 883 of 2021,
 W.P.O. No. 884 of 2021, W.P.O. No. 885 of 2021,
 W.P.O. No. 886 of 2021, W.P.O. No. 888 of 2021,
 W.P.O. No. 889 of 2021, W.P.O. No. 890 of 2021,
 W.P.O. No. 891 of 2021, W.P.O. No. 892 of 2021,
 W.P.O. No. 893 of 2021, W.P.O. No. 895 of 2021,
 W.P.O. No. 896 of 2021, W.P.O. No. 897 of 2021,
 W.P.O. No. 898 of 2021, W.P.O. No. 899 of 2021,
 W.P.O. No. 900 of 2021, W.P.O. No. 904 of 2021,
 W.P.O. No. 905 of 2021, W.P.O. No. 906 of 2021,
 W.P.O. No. 907 of 2021, W.P.O. No. 908 of 2021,
 W.P.O. No. 909 of 2021, W.P.O. No. 910 of 2021,
 W.P.O. No. 911 of 2021, W.P.O. No. 912 of 2021,
 W.P.O. No. 913 of 2021, W.P.O. No. 914 of 2021,
 W.P.O. No. 915 of 2021, W.P.O. No. 916 of 2021,
 W.P.O. No. 917 of 2021, W.P.O. No. 920 of 2021,
 W.P.O. No. 921 of 2021, W.P.O. No. 922 of 2021,
 W.P.O. No. 923 of 2021, W.P.O. No. 927 of 2021,
 W.P.O. No. 928 of 2021, W.P.O. No. 929 of 2021,
 W.P.O. No. 930 of 2021, W.P.O. No. 932 of 2021,
 W.P.O. No. 933 of 2021, W.P.O. No. 934 of 2021,

W.P.O. No. 935 of 2021, W.P.O. No. 936 of 2021,
 W.P.O. No. 940 of 2021, W.P.O. No. 944 of 2021,
 W.P.O. No. 945 of 2021, W.P.O. No. 946 of 2021,
 W.P.O. No. 950 of 2021, W.P.O. No. 951 of 2021,
 W.P.O. No. 953 of 2021, W.P.O. No. 954 of 2021,
 W.P.O. No. 955 of 2021, W.P.O. No. 956 of 2021,
 W.P.O. No. 957 of 2021, W.P.O. No. 958 of 2021,
 W.P.O. No. 959 of 2021, W.P.O. No. 960 of 2021,
 W.P.O. No. 961 of 2021, W.P.O. No. 962 of 2021,
 W.P.O. No. 964 of 2021, W.P.O. No. 965 of 2021,
 W.P.O. No. 971 of 2021, W.P.O. No. 972 of 2021,
 W.P.O. No. 973 of 2021, W.P.O. No. 974 of 2021,
 W.P.O. No. 975 of 2021, W.P.O. No. 977 of 2021,
 W.P.O. No. 978 of 2021, W.P.O. No. 979 of 2021,
 W.P.O. No. 980 of 2021, W.P.O. No. 981 of 2021,
 W.P.O. No. 982 of 2021, W.P.O. No. 983 of 2021,
 W.P.O. No. 984 of 2021, W.P.O. No. 985 of 2021,
 W.P.O. No. 986 of 2021, W.P.O. No. 987 of 2021,
 W.P.O. No. 988 of 2021, W.P.O. No. 989 of 2021,
 W.P.O. No. 990 of 2021, W.P.O. No. 992 of 2021,
 W.P.O. No. 996 of 2021, W.P.O. No. 997 of 2021,
 W.P.O. No. 998 of 2021, W.P.O. No. 999 of 2021,
 W.P.O. No. 1000 of 2021, W.P.O. No. 1001 of 2021,
 W.P.O. No. 1002 of 2021, W.P.O. No. 1003 of 2021,
 W.P.O. No. 1004 of 2021, W.P.O. No. 1005 of 2021,
 W.P.O. No. 1006 of 2021, W.P.O. No. 1007 of 2021,
 W.P.O. No. 1008 of 2021, W.P.O. No. 1009 of 2021,
 W.P.O. No. 1010 of 2021, W.P.O. No. 1011 of 2021,
 W.P.O. No. 1012 of 2021, W.P.O. No. 1013 of 2021,
 W.P.O. No. 1014 of 2021, W.P.O. No. 1015 of 2021,
 W.P.O. No. 1016 of 2021, W.P.O. No. 1017 of 2021,
 W.P.O. No. 1018 of 2021, W.P.O. No. 1019 of 2021,
 W.P.O. No. 1020 of 2021, W.P.O. No. 1021 of 2021,
 W.P.O. No. 1022 of 2021, W.P.O. No. 1023 of 2021,
 W.P.O. No. 1024 of 2021, W.P.O. No. 1025 of 2021,
 W.P.O. No. 1026 of 2021, W.P.O. No. 1027 of 2021,

W.P.O. No. 1028 of 2021, W.P.O. No. 1029 of 2021,
 W.P.O. No. 1030 of 2021, W.P.O. No. 1031 of 2021,
 W.P.O. No. 1032 of 2021, W.P.O. No. 1033 of 2021,
 W.P.O. No. 1034 of 2021, W.P.O. No. 1035 of 2021,
 W.P.O. No. 1037 of 2021, W.P.O. No. 1038 of 2021,
 W.P.O. No. 1039 of 2021, W.P.O. No. 1044 of 2021,
 W.P.O. No. 1045 of 2021, W.P.O. No. 1046 of 2021,
 W.P.O. No. 1047 of 2021, W.P.O. No. 1048 of 2021,
 W.P.O. No. 1049 of 2021, W.P.O. No. 1050 of 2021,
 W.P.O. No. 1051 of 2021, W.P.O. No. 1052 of 2021,
 W.P.O. No. 1053 of 2021, W.P.O. No. 1054 of 2021,
 W.P.O. No. 1055 of 2021, W.P.O. No. 1056 of 2021,
 W.P.O. No. 1057 of 2021, W.P.O. No. 1058 of 2021,
 W.P.O. No. 1061 of 2021, W.P.O. No. 1062 of 2021,
 W.P.O. No. 1063 of 2021, W.P.O. No. 1064 of 2021,
 W.P.O. No. 1065 of 2021, W.P.O. No. 1067 of 2021,
 W.P.O. No. 1069 of 2021, W.P.O. No. 1070 of 2021,
 W.P.O. No. 1073 of 2021, W.P.O. No. 1074 of 2021,
 W.P.O. No. 1075 of 2021, W.P.O. No. 1078 of 2021,
 W.P.O. No. 1079 of 2021, W.P.O. No. 1080 of 2021,
 W.P.O. No. 1081 of 2021, W.P.O. No. 1082 of 2021,
 W.P.O. No. 1083 of 2021, W.P.O. No. 1084 of 2021,
 W.P.O. No. 1090 of 2021, W.P.O. No. 1092 of 2021,
 W.P.O. No. 1093 of 2021, W.P.O. No. 1094 of 2021,
 W.P.O. No. 1095 of 2021, W.P.O. No. 1096 of 2021,
 W.P.O. No. 1097 of 2021, W.P.O. No. 1098 of 2021,
 W.P.O. No. 1099 of 2021, W.P.O. No. 1101 of 2021,
 W.P.O. No. 1102 of 2021, W.P.O. No. 1105 of 2021,
 W.P.O. No. 1110 of 2021, W.P.O. No. 1111 of 2021,
 W.P.O. No. 1112 of 2021, W.P.O. No. 1113 of 2021,
 W.P.O. No. 1114 of 2021, W.P.O. No. 1115 of 2021,
 W.P.O. No. 1116 of 2021, W.P.O. No. 1117 of 2021,
 W.P.O. No. 1118 of 2021, W.P.O. No. 1119 of 2021,
 W.P.O. No. 1120 of 2021, W.P.O. No. 1124 of 2021,
 W.P.O. No. 1126 of 2021, W.P.O. No. 1127 of 2021,
 W.P.O. No. 1128 of 2021, W.P.O. No. 1130 of 2021,

W.P.O. No. 1134 of 2021, W.P.O. No. 1135 of 2021,
W.P.O. No. 1137 of 2021, W.P.O. No. 1139 of 2021,
W.P.O. No. 1140 of 2021, W.P.O. No. 1154 of 2021,
W.P.O. No. 1157 of 2021, W.P.O. No. 1158 of 2021,
W.P.O. No. 1164 of 2021, W.P.O. No. 1165 of 2021,
W.P.O. No. 1178 of 2021, W.P.O. No. 1179 of 2021,
W.P.O. No. 1188 of 2021, W.P.O. No. 1189 of 2021,
W.P.O. No. 1196 of 2021, W.P.O. No. 1198 of 2021,
W.P.O. No. 1199 of 2021, W.P.O. No. 1200 of 2021,
W.P.O. No. 1201 of 2021, W.P.O. No. 1202 of 2021,
W.P.O. No. 1203 of 2021, W.P.O. No. 1205 of 2021,
W.P.O. No. 1210 of 2021, W.P.O. No. 1211 of 2021,
W.P.O. No. 1216 of 2021, W.P.O. No. 1217 of 2021,
W.P.O. No. 1220 of 2021, W.P.O. No. 1221 of 2021,
W.P.O. No. 1222 of 2021, W.P.O. No. 1223 of 2021,
W.P.O. No. 1224 of 2021, W.P.O. No. 1227 of 2021,
W.P.O. No. 1228 of 2021, W.P.O. No. 1229 of 2021,
W.P.O. No. 1230 of 2021, W.P.O. No. 1233 of 2021,
W.P.O. No. 1234 of 2021, W.P.O. No. 1235 of 2021,
W.P.O. No. 1236 of 2021, W.P.O. No. 1237 of 2021,
W.P.O. No. 1239 of 2021, W.P.O. No. 1242 of 2021,
W.P.O. No. 1243 of 2021, W.P.O. No. 1245 of 2021,
W.P.O. No. 1246 of 2021, W.P.O. No. 1248 of 2021,
W.P.O. No. 1249 of 2021, W.P.O. No. 1250 of 2021,
W.P.O. No. 1251 of 2021, W.P.O. No. 1252 of 2021,
W.P.O. No. 1254 of 2021, W.P.O. No. 1255 of 2021,
W.P.O. No. 1256 of 2021, W.P.O. No. 1257 of 2021,
W.P.O. No. 1259 of 2021, W.P.O. No. 1260 of 2021,
W.P.O. No. 1261 of 2021, W.P.O. No. 1262 of 2021,
W.P.O. No. 1263 of 2021, W.P.O. No. 1264 of 2021,
W.P.O. No. 1265 of 2021, W.P.O. No. 1266 of 2021,
W.P.O. No. 1267 of 2021, W.P.O. No. 1268 of 2021,
W.P.O. No. 1270 of 2021, W.P.O. No. 1271 of 2021,
W.P.O. No. 1272 of 2021, W.P.O. No. 1273 of 2021,
W.P.O. No. 1284 of 2021, W.P.O. No. 1285 of 2021,
W.P.O. No. 1286 of 2021, W.P.O. No. 1287 of 2021,

W.P.O. No. 1288 of 2021, W.P.O. No. 1289 of 2021,
 W.P.O. No. 1290 of 2021, W.P.O. No. 1291 of 2021,
 W.P.O. No. 1292 of 2021, W.P.O. No. 1293 of 2021,
 W.P.O. No. 1294 of 2021, W.P.O. No. 1295 of 2021,
 W.P.O. No. 1296 of 2021, W.P.O. No. 1297 of 2021,
 W.P.O. No. 1298 of 2021, W.P.O. No. 1299 of 2021,
 W.P.O. No. 1300 of 2021, W.P.O. No. 1301 of 2021,
 W.P.O. No. 1302 of 2021, W.P.O. No. 1303 of 2021,
 W.P.O. No. 1304 of 2021, W.P.O. No. 1305 of 2021,
 W.P.O. No. 1306 of 2021, W.P.O. No. 1307 of 2021,
 W.P.O. No. 1308 of 2021, W.P.O. No. 1309 of 2021,
 W.P.O. No. 1310 of 2021, W.P.O. No. 1312 of 2021,
 W.P.O. No. 1313 of 2021, W.P.O. No. 1314 of 2021,
 W.P.O. No. 1315 of 2021, W.P.O. No. 1316 of 2021,
 W.P.O. No. 1317 of 2021, W.P.O. No. 1318 of 2021,
 W.P.O. No. 1319 of 2021, W.P.O. No. 1320 of 2021,
 W.P.O. No. 1321 of 2021, W.P.O. No. 1323 of 2021,
 W.P.O. No. 1324 of 2021, W.P.O. No. 1325 of 2021,
 W.P.O. No. 1326 of 2021, W.P.O. No. 1327 of 2021,
 W.P.O. No. 1328 of 2021, W.P.O. No. 1330 of 2021,
 W.P.O. No. 1331 of 2021, W.P.O. No. 1332 of 2021,
 W.P.O. No. 1333 of 2021, W.P.O. No. 1334 of 2021,
 W.P.O. No. 1335 of 2021, W.P.O. No. 1336 of 2021,
 W.P.O. No. 1337 of 2021, W.P.O. No. 1338 of 2021,
 W.P.O. No. 1339 of 2021, W.P.O. No. 1341 of 2021,
 W.P.O. No. 1342 of 2021, W.P.O. No. 1343 of 2021,
 W.P.O. No. 1344 of 2021, W.P.O. No. 1345 of 2021,
 W.P.O. No. 1346 of 2021, W.P.O. No. 1347 of 2021,
 W.P.O. No. 1348 of 2021, W.P.O. No. 1349 of 2021,
 W.P.O. No. 1350 of 2021, W.P.O. No. 1351 of 2021,
 W.P.O. No. 1352 of 2021, W.P.O. No. 1353 of 2021,
 W.P.O. No. 1354 of 2021, W.P.O. No. 1355 of 2021,
 W.P.O. No. 1356 of 2021, W.P.O. No. 1357 of 2021,
 W.P.O. No. 1358 of 2021, W.P.O. No. 1359 of 2021,
 W.P.O. No. 1360 of 2021, W.P.O. No. 1361 of 2021,
 W.P.O. No. 1362 of 2021, W.P.O. No. 1363 of 2021,

W.P.O. No. 1364 of 2021, W.P.O. No. 1365 of 2021,
 W.P.O. No. 1367 of 2021, W.P.O. No. 1368 of 2021,
 W.P.O. No. 1369 of 2021, W.P.O. No. 1370 of 2021,
 W.P.O. No. 1371 of 2021, W.P.O. No. 1372 of 2021,
 W.P.O. No. 1373 of 2021, W.P.O. No. 1374 of 2021,
 W.P.O. No. 1375 of 2021, W.P.O. No. 1376 of 2021,
 W.P.O. No. 1377 of 2021, W.P.O. No. 1378 of 2021,
 W.P.O. No. 1379 of 2021, W.P.O. No. 1380 of 2021,
 W.P.O. No. 1381 of 2021, W.P.O. No. 1382 of 2021,
 W.P.O. No. 1383 of 2021, W.P.O. No. 1384 of 2021,
 W.P.O. No. 1385 of 2021, W.P.O. No. 1386 of 2021,
 W.P.O. No. 1387 of 2021, W.P.O. No. 1388 of 2021,
 W.P.O. No. 1389 of 2021, W.P.O. No. 1391 of 2021,
 W.P.O. No. 1392 of 2021, W.P.O. No. 1393 of 2021,
 W.P.O. No. 1394 of 2021, W.P.O. No. 1395 of 2021,
 W.P.O. No. 1396 of 2021, W.P.O. No. 1399 of 2021,
 W.P.O. No. 1400 of 2021, W.P.O. No. 1401 of 2021,
 W.P.O. No. 1402 of 2021, W.P.O. No. 1403 of 2021,
 W.P.O. No. 1404 of 2021, W.P.O. No. 1405 of 2021,
 W.P.O. No. 1406 of 2021, W.P.O. No. 1407 of 2021,
 W.P.O. No. 1408 of 2021, W.P.O. No. 1409 of 2021,
 W.P.O. No. 1410 of 2021, W.P.O. No. 1412 of 2021,
 W.P.O. No. 1413 of 2021, W.P.O. No. 1414 of 2021,
 W.P.O. No. 1416 of 2021, W.P.O. No. 1417 of 2021,
 W.P.O. No. 1418 of 2021, W.P.O. No. 1419 of 2021,
 W.P.O. No. 1420 of 2021, W.P.O. No. 1421 of 2021,
 W.P.O. No. 1422 of 2021, W.P.O. No. 1424 of 2021,
 W.P.O. No. 1425 of 2021, W.P.O. No. 1426 of 2021,
 W.P.O. No. 1427 of 2021, W.P.O. No. 1428 of 2021,
 W.P.O. No. 1429 of 2021, W.P.O. No. 1430 of 2021,
 W.P.O. No. 1431 of 2021, W.P.O. No. 1432 of 2021,
 W.P.O. No. 1433 of 2021, W.P.O. No. 1434 of 2021,
 W.P.O. No. 1435 of 2021, W.P.O. No. 1436 of 2021,
 W.P.O. No. 1437 of 2021, W.P.O. No. 1441 of 2021,
 W.P.O. No. 1442 of 2021, W.P.O. No. 1447 of 2021,
 W.P.O. No. 1448 of 2021, W.P.O. No. 1449 of 2021,

W.P.O. No. 1450 of 2021, W.P.O. No. 1452 of 2021,
 W.P.O. No. 1453 of 2021, W.P.O. No. 1454 of 2021,
 W.P.O. No. 1464 of 2021, W.P.O. No. 1465 of 2021,
 W.P.O. No. 1466 of 2021, W.P.O. No. 1467 of 2021,
 W.P.O. No. 1468 of 2021, W.P.O. No. 1469 of 2021,
 W.P.O. No. 1470 of 2021, W.P.O. No. 1471 of 2021,
 W.P.O. No. 1472 of 2021, W.P.O. No. 1473 of 2021,
 W.P.O. No. 1474 of 2021, W.P.O. No. 1475 of 2021,
 W.P.O. No. 1476 of 2021, W.P.O. No. 1477 of 2021,
 W.P.O. No. 1478 of 2021, W.P.O. No. 1479 of 2021,
 W.P.O. No. 1480 of 2021, W.P.O. No. 1481 of 2021,
 W.P.O. No. 1482 of 2021, W.P.O. No. 1483 of 2021,
 W.P.O. No. 1484 of 2021, W.P.O. No. 1485 of 2021,
 W.P.O. No. 1486 of 2021, W.P.O. No. 1487 of 2021,
 W.P.O. No. 1488 of 2021, W.P.O. No. 1489 of 2021,
 W.P.O. No. 1490 of 2021, W.P.O. No. 1491 of 2021,
 W.P.O. No. 1492 of 2021, W.P.O. No. 1493 of 2021,
 W.P.O. No. 1494 of 2021, W.P.O. No. 1495 of 2021,
 W.P.O. No. 1496 of 2021, W.P.O. No. 1499 of 2021,
 W.P.O. No. 1501 of 2021, W.P.O. No. 1503 of 2021,
 W.P.O. No. 1504 of 2021, W.P.O. No. 1505 of 2021,
 W.P.O. No. 1506 of 2021, W.P.O. No. 1507 of 2021,
 W.P.O. No. 1508 of 2021, W.P.O. No. 1509 of 2021,
 W.P.O. No. 1510 of 2021, W.P.O. No. 1511 of 2021,
 W.P.O. No. 1513 of 2021, W.P.O. No. 1514 of 2021,
 W.P.O. No. 1515 of 2021, W.P.O. No. 1516 of 2021,
 W.P.O. No. 1517 of 2021, W.P.O. No. 1518 of 2021,
 W.P.O. No. 1520 of 2021, W.P.O. No. 1521 of 2021,
 W.P.O. No. 1522 of 2021, W.P.O. No. 1523 of 2021,
 W.P.O. No. 1524 of 2021, W.P.O. No. 1525 of 2021,
 W.P.O. No. 1526 of 2021, W.P.O. No. 1527 of 2021,
 W.P.O. No. 1528 of 2021, W.P.O. No. 1529 of 2021,
 W.P.O. No. 1530 of 2021, W.P.O. No. 1531 of 2021,
 W.P.O. No. 1532 of 2021, W.P.O. No. 1533 of 2021,
 W.P.O. No. 1534 of 2021, W.P.O. No. 1535 of 2021,
 W.P.O. No. 1536 of 2021, W.P.O. No. 1537 of 2021,

W.P.O. No. 1538 of 2021, W.P.O. No. 1539 of 2021,
W.P.O. No. 1540 of 2021, W.P.O. No. 1541 of 2021,
W.P.O. No. 1542 of 2021, W.P.O. No. 1543 of 2021,
W.P.O. No. 1544 of 2021, W.P.O. No. 1545 of 2021,
W.P.O. No. 1547 of 2021, W.P.O. No. 1553 of 2021,
W.P.O. No. 1554 of 2021, W.P.O. No. 1555 of 2021,
W.P.O. No. 1556 of 2021, W.P.O. No. 1557 of 2021,
W.P.O. No. 1558 of 2021, W.P.O. No. 1559 of 2021,
W.P.O. No. 1560 of 2021, W.P.O. No. 1561 of 2021,
W.P.O. No. 1563 of 2021, W.P.O. No. 1564 of 2021,
W.P.O. No. 1565 of 2021, W.P.O. No. 1567 of 2021,
W.P.O. No. 1568 of 2021, W.P.O. No. 1569 of 2021,
W.P.O. No. 1570 of 2021, W.P.O. No. 1571 of 2021,
W.P.O. No. 1572 of 2021, W.P.O. No. 1573 of 2021,
W.P.O. No. 1574 of 2021, W.P.O. No. 1575 of 2021,
W.P.O. No. 1576 of 2021, W.P.O. No. 1577 of 2021,
W.P.O. No. 1578 of 2021, W.P.O. No. 1579 of 2021,
W.P.O. No. 1580 of 2021, W.P.O. No. 1581 of 2021,
W.P.O. No. 1582 of 2021, W.P.O. No. 1583 of 2021,
W.P.O. No. 1584 of 2021, W.P.O. No. 1585 of 2021,
W.P.O. No. 1586 of 2021, W.P.O. No. 1587 of 2021,
W.P.O. No. 1588 of 2021, W.P.O. No. 1589 of 2021,
W.P.O. No. 1590 of 2021, W.P.O. No. 1591 of 2021,
W.P.O. No. 1592 of 2021, W.P.O. No. 1593 of 2021,
W.P.O. No. 1594 of 2021, W.P.O. No. 1595 of 2021,
W.P.O. No. 1596 of 2021, W.P.O. No. 1597 of 2021,
W.P.O. No. 1598 of 2021, W.P.O. No. 1599 of 2021,
W.P.O. No. 1600 of 2021, W.P.O. No. 1601 of 2021,
W.P.O. No. 1602 of 2021, W.P.O. No. 1604 of 2021,
W.P.O. No. 1605 of 2021, W.P.O. No. 1606 of 2021,
W.P.O. No. 1607 of 2021, W.P.O. No. 1608 of 2021,
W.P.O. No. 1609 of 2021, W.P.O. No. 1610 of 2021,
W.P.O. No. 1611 of 2021, W.P.O. No. 1612 of 2021,
W.P.O. No. 1613 of 2021, W.P.O. No. 1614 of 2021,
W.P.O. No. 1615 of 2021, W.P.O. No. 1616 of 2021,
W.P.O. No. 1617 of 2021, W.P.O. No. 1618 of 2021,

W.P.O. No. 1619 of 2021, W.P.O. No. 1620 of 2021,
 W.P.O. No. 1623 of 2021, W.P.O. No. 1625 of 2021,
 W.P.O. No. 1627 of 2021, W.P.O. No. 1628 of 2021,
 W.P.O. No. 1630 of 2021, W.P.O. No. 1631 of 2021,
 W.P.O. No. 1635 of 2021, W.P.O. No. 1636 of 2021,
 W.P.O. No. 1637 of 2021, W.P.O. No. 1638 of 2021,
 W.P.O. No. 1639 of 2021, W.P.O. No. 1640 of 2021,
 W.P.O. No. 1641 of 2021, W.P.O. No. 1642 of 2021,
 W.P.O. No. 1643 of 2021, W.P.O. No. 1644 of 2021,
 W.P.O. No. 1645 of 2021, W.P.O. No. 1646 of 2021,
 W.P.O. No. 1647 of 2021, W.P.O. No. 1648 of 2021,
 W.P.O. No. 1649 of 2021, W.P.O. No. 1650 of 2021,
 W.P.O. No. 1651 of 2021, W.P.O. No. 1652 of 2021,
 W.P.O. No. 1653 of 2021, W.P.O. No. 1654 of 2021,
 W.P.O. No. 1655 of 2021, W.P.O. No. 1656 of 2021,
 W.P.O. No. 1657 of 2021, W.P.O. No. 1658 of 2021,
 W.P.O. No. 1659 of 2021, W.P.O. No. 1660 of 2021,
 W.P.O. No. 1661 of 2021, W.P.O. No. 1662 of 2021,
 W.P.O. No. 1663 of 2021, W.P.O. No. 1664 of 2021,
 W.P.O. No. 1665 of 2021, W.P.O. No. 1666 of 2021,
 W.P.O. No. 1667 of 2021, W.P.O. No. 1668 of 2021,
 W.P.O. No. 1669 of 2021, W.P.O. No. 1670 of 2021,
 W.P.O. No. 1671 of 2021, W.P.O. No. 1672 of 2021,
 W.P.O. No. 1673 of 2021, W.P.O. No. 1674 of 2021,
 W.P.O. No. 1675 of 2021, W.P.O. No. 1676 of 2021,
 W.P.O. No. 1677 of 2021, W.P.O. No. 1678 of 2021,
 W.P.O. No. 1679 of 2021, W.P.O. No. 1680 of 2021,
 W.P.O. No. 1681 of 2021, W.P.O. No. 1682 of 2021,
 W.P.O. No. 1684 of 2021, W.P.O. No. 1685 of 2021,
 W.P.O. No. 1686 of 2021, W.P.O. No. 1687 of 2021,
 W.P.O. No. 1688 of 2021, W.P.O. No. 1689 of 2021,
 W.P.O. No. 1690 of 2021, W.P.O. No. 1691 of 2021,
 W.P.O. No. 1692 of 2021, W.P.O. No. 1693 of 2021,
 W.P.O. No. 1694 of 2021, W.P.O. No. 1695 of 2021,
 W.P.O. No. 1696 of 2021, W.P.O. No. 1697 of 2021,
 W.P.O. No. 1699 of 2021, W.P.O. No. 1701 of 2021,

**W.P.O. No. 1702 of 2021, W.P.O. No. 1703 of 2021,
W.P.O. No. 1705 of 2021, W.P.O. No. 1706 of 2021,
W.P.O. No. 1708 of 2021, W.P.O. No. 1709 of 2021,
W.P.O. No. 1710 of 2021, W.P.O. No. 1742 of 2021,
W.P.O. No. 1745 of 2021, W.P.O. No. 1747 of 2021,
W.P.O. No. 1749 of 2021, W.P.O. No. 1751 of 2021,
W.P.O. No. 1752 of 2021, W.P.O. No. 1754 of 2021,
W.P.O. No. 1757 of 2021, W.P.O. No. 1760 of 2021,
W.P.O. No. 1761 of 2021, W.P.O. No. 1762 of 2021,
W.P.O. No. 1763 of 2021, W.P.O. No. 1764 of 2021,
W.P.O. No. 1766 of 2021, W.P.O. No. 1785 of 2021,
W.P.O. No. 1788 of 2021, W.P.O. No. 1789 of 2021,
W.P.O. No. 1790 of 2021, W.P.O. No. 1792 of 2021,**

For the Petitioners

:-

Mr. Pranit Bag, Mr. Anuj Kr. Mishra, Mr. Balaram Patra, Mr. Sumit Mishra, Mr. Anurag Bagaria, Mr. V. N. Dwivedi, Ms. Jayanti Char, Mr. Saumya Kejriwal, Mr. Somnath Saha, Mr. Bhaskar Sengupta, Mr. S. K. Mukhi, Ms. Aishwarya Rajyashree, Mr. Arun Kumar Upadhyay, Ms. Shobha Upadhyay, Ms. Anupa Banerjee, Mr. Aasish Choudhury, Mrs. Aindrila Basu, Mr. Deepak Chopra, Mr. Rohan Khare, Mr. Indranil Banerjee, Mr. Subrata Mukherjee, Mr. D. B. Thakur, Mr. Himangshu Kr. Ray, Mr. A. Sengupta, Ms. Amani Kayan, Mr. Zubeen Pandey, Mr. Ankit Agarwal, Mr. Sumit Biswas, Mr. Rajashree Bhowmick, Mr. Sarangam Chakraborty, Ms. Swapna Das, Adv. Mr. Siddharth Das, Mr. J. P. Khaitan, Mr. Sanjay Bhowmik, Adv. Mr. A. K. Dey, Mr. P. Jhunjhunwala, Mr. Abhratosh Majumdar, Mr. Avra Mazumder, Mr. Vineet Tibrewal, Mr. Divyanshu Agrawal, Mr. Kapil Goel, Mr. Sandeep Goel, Mr. Abhijeet Agarwal, Md. Bilwal Hossain, Mrs. Sudeshna Mazumder, Mr. Rajeev Kumar Agarwal, Mr. Asim Choudhury, Mr. Soham Sen, Mr. Salil Kapoor, Mr. Soumya Singh, Ms. Ananya Kapoor, Ms. Falguni Rambhasha, Mr. Abhra Jena, Mr. Amal Kr. Sen, Mr. Chandrachur Chatterjee, Mr. Jibantaraj Dan Ray, Mr. Suryaneel Das, Mr. Aditya Mondal, Ms. Debjani Chatterjee, Mr. Akash Agarwal, Mr. Sailendra Kr. Tiwari, Mr. Hemant Tiwari, Mr. Pradeep Jewrajka, Ms. Pooja Jewrajka, Mr. Rahul Poddar, Mr. Ananda Sen, Mr. Rano Jain, Mr. Venketesh Chaurasia, Ms. Swapna Das, Mr. Siddharth Das, Mr. Subash Agarwal, Mr. Ankit Agarwal, Mr. Sumit Biswas, Mr. Brijesh Kumar Singh, Ms. Aparajita Rao, Mr. Sanwal Tibrewal, Mr. Saurabh Bagaria, Mr. Aditya Kanodia, Ms. Sutapa Roy Choudhury, Mr. Samrat Goswami, Mr. Tanoy Chakraborty, Mr. Chhandak Dutta, Mr. Navin Mittal, Ms. Aratrika Roy, Mr. R. N. Dutta, Mr. Abhijat Das,

Ms. Sushmita Ghosh, Mr. Ganesh Prasad Shaw, Mr. Taraknath Jaiswal, Ms. Ashok Kumar Singh, Ms. Niharika Singh, Ms. Shubhangini Singh, Mr. Prashant Agarwal, Mr. Om Narayan Rai, Mr. Rites Goel, Mr. Anirudhya Dutta, Mr. Saurav Jain, Mr. Somak Basu, Mr. Jishnu Chowdhury, Ms. Ranjana Roy Gawai, Ms. Vasudha Sen, Mr. Arnab Sardar, Mr. Ujjal Jain, Mr. Indradeep Basu, Ms. Monika Kalra, Mr. T. S. Nerwal, Mr. Pratyush Jhunjhunwala, Mr. Samit Rudra, Mr. A. Bansal, Ms. Sushmita Ghosh, Mr. Parashar Baidya, Mr. Anil Kumar Dugar, Mr. Rajarshi Chatterjee, Mr. Rohit Jain, Mr. Aniket D. Agarwal, Mr. Saksham Singhal, Mr. Ramesh Kumar Chowdhury, Mr. Prottyush Chatterjee, Mr. Tapan Kumar Mitra, Mr. Bimalendu Das, Ms. Namita Agarwal, Mr. Arvind Agarwal, Mr. Farhan Ghaffar, **Advocates**

For the Respondents :-

Mr. Y. J. Dastoor, Ld. Additional Solicitor General, Mr. Asok Bhowmik, Mr. P. K. Bhaumick, Mr. S. Roychowdhury, Mr. S. N. Dutta, Mr. D. Choudhury, Mr. Tilak Mitra, Mr. S. Biswas, Mr. M. N. Bandyopadhyay, Mr. Soumen Bhattacharjee, Mr. A. Ganguly, Mr. Madhu Jana, Ms. Sucharita Biswas, Mr. Debasish Chaudhuri, Mr. Smarajit Roychowdhury, **Advocates**

Dated : 17th January, 2022

MD. NIZAMUDDIN, J.

Heard Learned Counsels appearing for the parties.

In view of involvement of common questions of law and similarity of facts in all these Writ Petitions, with the consent of the parties all these Writ Petitions have been heard together and are being decided by the present common judgment and order.

Common facts and issues involved in all these Writ Petitions as appear on perusal of relevant record and upon considering the submissions of the parties are that the petitioners are aggrieved by the issuance of impugned notices under Section 148 of the Income Tax Act, 1961 on the ground that

the same are barred by limitation and the respondent Income Tax Authority concerned, before issuing the impugned notices under Section 148 of the Income Tax Act, have not observed the statutory formalities under Section 148 A of the Income Tax Act as prescribed by the Finance Act, 2021 which are applicable with effect from 1st April, 2021 before issuance of notices under Section 148 of the Act on or after 1st April, 2021.

Issues arising in all the present Writ Petitions are purely legal and in all these Writ Petitions the assessee/petitioners have sought relief of quashing of the impugned re-assessment notices issued post 31st March, 2021 by the respondent Income Tax Authority concerned under Section 148 of the Income Tax Act, assessee/petitioners have also sought relief by way of a declaration declaring Explanations A(a)(ii)/A(b) to the Notification No. 20 [S.O. 1432 (E) dated 31st March, 2021 and Notification No. 38 [S.O.1703 (E)] dated 27th April, 2021 to the extent that the same extend the applicability of the “provisions of Section 148, Section 149 and Section 151 of the Act, as the case may be, as they stood as on the 31st March, 2021, before the commencement of the Finance Act, 2021” to the period beyond 31st March, 2021 as ultra vires the parent legislation, viz., The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 (hereinafter referred to as ‘Relaxation Act, 2020’).

At the outset, all the counsels appearing for the parties jointly submitted that the issues involved in these Writ Petitions are covered by the decision of the Division Bench of the Allahabad High Court in the matter of ‘Ashok Kumar Agarwal –vs- Union of India through its Revenue Secretary

North Block & Ors.’ (Writ Tax No. 524/2021) decided in favour of assessee/petitioners on 30.09.2021 by holding inter alia in relevant Paragraph Nos. 63 to 80 as hereunder:

“63. Having heard learned counsel for the parties and having perused the record, we find that the thrust of the submissions advanced by learned counsel for the petitioners, are:

(i) By substituting the provisions of the Act by means of the Finance Act, 2021 with effect from 01.04.2021, the old provisions were omitted from the statute book and replaced by fresh provisions with effect from 01.04.2021. Relying on the principle – substitution omits and thus obliterates the pre-existing provision, it has been further submitted, in absence of any saving clause shown to exist either under the Ordinance or the Enabling Act or the Finance Act 2021, there exists no presumption in favour of the old provision continuing to operate for any purpose, beyond 31.03.2021.

(ii) The Act is a dynamic enactment that sustains through enactment of the Finance Act every year. Therefore, on 1st April every year, it is the Act as amended by the Finance Act, for that year which is applied. In the present case, it is the Act as amended by the Finance Act 2021, that confronted the Enabling Act as was pre-existing. In absence of any legislative intent expressed either under the Finance Act, 2021 or under the Enabling Act, to preserve any part of the pre-existing Act, plainly, reference to provisions of Sections 147 and 148 of the Act and the words ‘assessment’ and ‘reassessment’ appearing in the Notifications issued under the Enabling Act may be read to be indicating only at proceedings already commenced prior to 01.04.2021, under the Act (before amendment by the Finance Act, 2021). The delegated action performed under the Enabling Act cannot, itself create an overriding effect in favour of the Enabling Act.

iii) The Enabling Act read with its Notifications does not validate the initiation of any proceeding that may otherwise be incompetent under the law. That law only affects the time limitation to conduct or conclude any proceeding that may have been or may be validly instituted under the Act, whether prior to or after its amendment by Finance Act, 2021. Insofar as, Section 1(2)(a) unequivocally enforced Sections 2 to 88 of the Finance Act, 2021, w.e.f. 01.04.2021, there can be no dispute if any valid proceeding could be initiated under the pre-existing Section 148 read with Section 147, after 01.04.2021. In support thereof other submission also appear to exist – based upon the enactment of Section 148A (w.e.f. 01.04.2021).

(iv) The delegation made could be exercised within the four corners of the principal legislation and not to overreach it. Insofar as the Enabling Act does not delegate any power to legislate – with respect to enforceability of any provision of the Finance Act, 2021 and those provisions (Sections 2 to 88) had come into force, on their own, on 01.04.2021, any exercise of the delegate under the Enabling Act, to defeat the plain enforcement of that law would be wholly unconstitutional.

(v) It also appears to be the submission of learned counsel for the petitioners that the Parliament being aware of all realities, both as to the fact situation and the laws that were existing, it had consciously enacted the Enabling Act, to extend certain time limitations and to enforce only a partial change to the reassessment procedure, by enacting section 151-A to the Act. It then enacted the Finance Act, 2021 to change the substantive and procedural law governing the reassessment proceedings. That having been done, together with introduction of section 148-A to the Act, legislative field stood occupied, leaving the delegate with no room to manipulate the law except as to the time lines with respect to proceedings that may have been initiated under the Act (both

prior to and after enforcement of the Finance Act, 2021). To bolster their submission, learned counsel for the petitioners also rely on the principle – the delegated legislation can never defeat the principal legislation.

(vi) Last, it has also been asserted, the non-obstante clause created under section 3(1) of the Enabling Act must be read in the context and for the purpose or intent for which it is created. It cannot be given a wider meaning or application as may defeat the other laws.

64. As to the first line of reasoning applied by the learned counsel for the petitioner, as noted above, there can be no exception to the principle – an Act of legislative substitution is a composite act. Thereby, the legislature chooses to put in place another or, replace an existing provision of law. It involves simultaneous omission and re-enactment. By its very nature, once a new provision has been put in place of a pre-existing provision, the earlier provision cannot survive, except for things done or already undertaken to be done or things expressly saved to be done. In absence of any express saving clause and, since no reassessment proceeding had been initiated prior to the Act of legislative substitution, the second aspect of the matter does not require any further examination.

65. Therefore, other things apart, undeniably, on 01.04.2021, by virtue of plain/unexpected effect of Section 1(2)(a) of the Finance Act, 2021, the provisions of Sections 147, 148, 149, 151 (as those provisions existed up to 31.03.2021), stood substituted, along with a new provision enacted by way of Section 148A of that Act. In absence of any saving clause, to save the pre-existing (and now substituted) provisions, the revenue authorities could only initiate reassessment proceeding on or after 01.04.2021, in accordance with the substituted law and not the pre-existing laws.

66. It is equally true that the Enabling Act that was pre-existing, had been enforced prior to enforcement of the Finance Act, 2021. It confronted the Act as amended by

Finance Act, 2021, as it came into existence on 01.04.2021. In the Enabling Act and the Finance Act, 2021, there is absence, both of any express provision in itself or to delegate the function – to save applicability of the provisions of sections 147, 148, 149 or 151 of the Act, as they existed up to 31.03.2021. Plainly, the Enabling Act is an enactment to extend timelines only. Consequently, it flows from the above – 01.04.2021 onwards, all references to issuance of notice contained in the Enabling Act must be read as reference to the substituted provisions only. Equally there is no difficulty in applying the pre-existing provisions to pending proceedings. Looked in that manner, the laws are harmonized.

67. It may also be not forgotten, a reassessment proceeding is not just another proceeding emanating from a simple show cause notice. Both, under the pre-existing law as also under the law enforced from 01.04.2021, that proceeding must arise only upon jurisdiction being validly assumed by the assessing authority. Till such time jurisdiction is validly assumed by assessing authority – evidenced by issuance of the jurisdictional notice under Section 148, no reassessment proceeding may ever be said to be pending before the assessing authority. The admission of the revenue authorities that all re-assessment notices involved in this batch of writ petitions had been issued after the enforcement date 01.04.2021, is tell-tale and critical. As a fact, no jurisdiction had been assumed by the assessing authority against any of the petitioners, under the unamended law. Hence, no time extension could ever be made under section 3(1) of the Enabling Act, read with the Notifications issued thereunder.

68. The submission of the learned Additional Solicitor General of India that the provision of Section 3(1) of the Enabling Act gave an overriding effect to that Act and therefore saved the provisions as existed under the unamended law, also cannot be accepted. That saving could arise only if jurisdiction had been validly assumed before the

date 01.04.2021. In the first place Section 3(1) of the Enabling Act does not speak of saving any provision of law. It only speaks of saving or protecting certain proceedings from being hit by the rule of limitation. That provision also does not speak of saving any proceeding from any law that may be enacted by the Parliament, in future. For both reasons, the submission advanced by learned Additional Solicitor General of India is unacceptable.

69. Even otherwise the word ‘notwithstanding’ creating the non obstante clause, does not govern the entire scope of Section 3(1) of the Enabling Act. It is confined to and may be employed only with reference to the second part of Section 3(1) of the Enabling Act i.e. to protect proceedings already under way. There is nothing in the language of that provision to admit a wider or sweeping application to be given to that clause – to serve a purpose not contemplated under that provision and the enactment, wherein it appears.

70. The upshot of the above reasoning is, the Enabling Act only protected certain proceedings that may have become time barred on 20.03.2020, up to the date 30.06.2021. Correspondingly, by delegated legislation incorporated by the Central Government, it may extend that time limit. That time limit alone stood extended up to 30 June, 2021. We also note, the learned Additional Solicitor General of India may not be entirely correct in stating that no extension of time was granted beyond 30.06.2021. Vide Notification No. 3814 dated 17.09.2021, issued under section 3(1) of the Enabling Act, further extension of time has been granted till 31.03.2022. In absence of any specific delegation made, to allow the delegate of the Parliament, to indefinitely extend such limitation, would be to allow the validity of an enacted law i.e. the Finance Act, 2021 to be defeated by a purely colourable exercise of power, by the delegate of the Parliament.

71. Here, it may also be clarified, Section 3(1) of the Enabling Act does not itself speak of reassessment proceeding

or of Section 147 or Section 148 of the Act as it existed prior to 01.04.2021. It only provides a general relaxation of limitation granted on account of general hardship existing upon the spread of pandemic COVID -19. After enforcement of the Finance Act, 2021, it applies to the substituted provisions and not the pre-existing provisions.

72. Reference to reassessment proceedings with respect to pre-existing and now substituted provisions of Sections 147 and 148 of the Act has been introduced only by the later Notifications issued under the Act. Therefore, the validity of those provisions is also required to be examined. We have concluded as above, that the provisions of Sections 147, 148, 148A, 149, 150 and 151 substituted the old/pre-existing provisions of the Act w.e.f. 01.04.2021. We have further concluded, in absence of any proceeding of reassessment having been initiated prior to the date 01.04.2021, it is the amended law alone that would apply. We do not see how the delegate i.e. Central Government or the CBDT could have issued the Notifications, plainly to over reach the principal legislation. Unless harmonized as above, those Notifications would remain invalid.

73. Unless specifically enabled under any law and unless that burden had been discharged by the respondents, we are unable to accept the further submission advanced by the learned Additional Solicitor General of India that practicality dictates that the reassessment proceedings be protected. Practicality, if any, may lead to legislation. Once the matter reaches Court, it is the legislation and its language, and the interpretation offered to that language as may primarily be decisive to govern the outcome of the proceeding. To read practicality into enacted law is dangerous. Also, it would involve legislation by the Court, an idea and exercise we carefully tread away from.

74. Similarly, the mischief rule has limited application in the present case. Only in case of any doubt existing as to

which of the two interpretations may apply or to clear a doubt as to the true interpretation of a provision, the Court may look at the mischief rule to find the correct law. However, where plain legislative action exists, as in the present case (whereunder the Parliament has substituted the old provisions regarding reassessment with new provisions w.e.f. 01.04.2021), the mischief rule has no application.

75. As we see there is no conflict in the application and enforcement of the Enabling Act and the Finance Act, 2021. Juxtaposed, if the Finance Act, 2021 had not made the substitution to the reassessment procedure, the revenue authorities would have been within their rights to claim extension of time, under the Enabling Act. However, upon that sweeping amendment made the Parliament, by necessary implication or implied force, it limited the applicability of the Enabling Act and the power to grant time extensions thereunder, to only such reassessment proceedings as had been initiated till 31.03.2021. Consequently, the impugned Notifications have no applicability to the reassessment proceedings initiated from 01.04.2021 onwards.

76. Upon the Finance Act 2021 enforced w.e.f. 1.4.2021 without any saving of the provisions substituted, there is no room to reach a conclusion as to conflict of laws. It was for the assessing authority to act according to the law as existed on and after 1.4.2021. If the rule of limitation permitted, it could initiate, reassessment proceedings in accordance with the new law, after making adequate compliance of the same. That not done, the reassessment proceedings initiated against the petitioners are without jurisdiction.

77. Insofar as the decision of the Supreme Court in the case of Ramesh Kymal Vs. Siemens Gamesa Renewable Power Private Limited (supra) is concerned, we opine, the same is wholly distinguishable. Therein The Insolvency and Bankruptcy Code 2016 was amended by the Parliament and a new Section 10A, was introduced, apparently again on

account of the difficulties arising from the spread of pandemic COVID-19. That Section reads as under: “10A. Notwithstanding anything contained in sections 7, 9 and 10, no application for initiation of corporate insolvency resolution process of a corporate debtor shall be filed, for any default arising on or after 25th March, 2020 for a period of six months or such further period, not exceeding one year from such date, as may be notified 2 in this behalf: Provided that no application shall ever be filed for initiation of corporate insolvency resolution process of a corporate debtor for the said default occurring during the said period. Explanation. – For the removal of doubts, it is hereby clarified that the provisions of this section shall not apply to any default committed under the said sections before 25th March, 2020.]”

78. Plainly, in that case, the earlier provisions were not substituted rather they continued to exist. The parliamentary intervention by introducing Section 10A of that Act only provided – no proceeding be instituted for any default arising after 21.3.2020, for a period of six months or such period not exceeding one year, as may be notified. Thus, in that case, by virtue of amendment made, delegated power created, could be exercised to relax the otherwise stringent provisions of the Act, in cases, wherein difficulties arose from the spread of the pandemic COVID-19. Thus, that ratio is plainly distinguishable.

79. As to the decision of the Chhattisgarh High Court, with all respect, we are unable to persuade ourselves to that view. According to us, it would be incorrect to look at the delegation legislation i.e. Notification dated 31.03.2021 issued under the Enabling Act, to interpret the principal legislation made by Parliament, being the Finance Act, 2021. A delegated legislation can never overreach any Act of the principal legislature. Second, it would be over simplistic to ignore the provisions of, either the Enabling Act or the Finance Act, 2021 and to read and interpret the provisions of

Finance Act, 2021 as inoperative in view of the fact circumstances arising from the spread of the pandemic COVID-19. Practicality of life de hors statutory provisions, may never be a good guiding principle to interpret any taxation law. In absence of any specific clause in Finance Act, 2021, either to save the provisions of the Enabling Act or the Notifications issued thereunder, by no interpretative process can those Notifications be given an extended run of life, beyond 31 March 2020. They may also not infuse any life into a provision that stood obliterated from the statute with effect from 31.03.2021. Inasmuch as the Finance Act, 2021 does not enable the Central Government to issue any notification to reactivate the pre-existing law (which that principal legislature had substituted), the exercise made by the delegate/Central Government would be de hors any statutory basis. In absence of any express saving of the pre-existing laws, the presumption drawn in favour of that saving, is plainly impermissible. Also, no presumption exists that by Notification issued under the Enabling Act, the operation of the pre-existing provision of the Act had been extended and thereby provisions of Section 148A of the Act (introduced by Finance Act 2021) and other provisions had been deferred. Such Notifications did not insulate or save, the pre-existing provisions pertaining to reassessment under the Act.

80. In view of the above, all the writ petitions must succeed and are allowed. It is declared that the Ordinance, the Enabling Act and Sections 2 to 88 of the Finance Act 2021, as enforced w.e.f. 01.04.2021, are not conflicted. Insofar as the Explanation appended to Clause A(a), A(b), and the impugned Notifications dated 31.03.2021 and 27.04.2021 (respectively) are concerned, we declare that the said Explanations must be read, as applicable to reassessment proceedings as may have been in existence on 31.03.2021 i.e. before the substitution of Sections 147, 148, 148A, 149, 151 & 151A of the Act. Consequently, the reassessment notices in all

the writ petitions are quashed. It is left open to the respective assessing authorities to initiate reassessment proceedings in accordance with the provisions of the Act as amended by Finance Act, 2021, after making all compliances, as required by law.”

Following the aforesaid decision of the Division Bench of the Allahabad High Court, the Rajasthan High Court taking the similar view have allowed the Writ Petitions by quashing the impugned assessment notices under Section 148 of the Act by the order dated 25th November, 2021 in the case of Bpip Infra Private Limited –vs- Income Tax Officer, Ward 4 (1), Jaipur (S.B. Civil Writ Petition No. 13297/2021).

Taking a similar view the Delhi High Court by its judgment and order dated 15th December, 2021 in the case of Man Mohan Kohli –vs- Assistant Commissioner of Income Tax & Anr. (W.P. (C) 6176 of 2021) have allowed the Writ Petitions by quashing the impugned notices under Section 148 of the Income Tax Act. Paragraphs Nos. 97 - 105 of the said judgment of Delhi High Court which are relevant are quoted hereinbelow:

“97. This Court is of the view that as the Legislature has introduced the new provisions, Sections 147 to 151 of the Income Tax Act, 1961 by way of the Finance Act, 2021 with effect from 1st April, 2021 and as the said Section 147 is not even mentioned in the impugned Explanations, the reassessment notices relating to any Assessment Year issued under Section 148 after 31st March, 2021 had to comply with the substituted Sections.

98. It is clarified that the power of reassessment that existed prior to 31st March, 2021 continued to exist till the extended period i.e. till 30th June, 2021; however, the Finance Act, 2021 has merely changed the procedure to

be followed prior to issuance of notice with effect from 1st April, 2021.

99. This Court is of the opinion that Section 3(1) of Relaxation Act empowers the Government/Executive to extend only the time limits and it does not delegate the power to legislate on provisions to be followed for initiation of reassessment proceedings. In fact, the Relaxation Act does not give power to Government to extend the erstwhile Sections 147 to 151 beyond 31st March, 2021 and/or defer the operation of substituted provisions enacted by the Finance Act, 2021. Consequently, the impugned Explanations in the Notifications dated 31st March, 2021 and 27th April, 2021 are not conditional legislation and are beyond the power delegated to the Government as well as ultra vires the parent statute i.e. the Relaxation Act. Accordingly, this Court is respectfully not in agreement with the view of the Chhattisgarh High Court in Palak Khatuja (supra), but with the views of the Allahabad High Court and Rajasthan High Court in Ashok Kumar Agarwal (supra) and Bpip Infra Private Limited (supra) respectively.

100. The submission of the Revenue that Section 6 of the General Clauses Act saves notices issued under Section 148 post 31st March, 2021 is untenable in law, as in the present case, the repeal is followed by a fresh legislation on the same subject and the new Act manifests an intention to destroy the old procedure. Consequently, if the Legislature has permitted reassessment to be made in a particular manner, it can only be in this manner, or not at all.

101. The argument of the respondents that the substitution made by the Finance Act, 2021 is not applicable to past Assessment Years, as it is substantial in nature is contradicted by Respondents' own Circular 549 of 1989 and its own submission that from 1st July, 2021, the substitution made by the Finance Act, 2021 will be applicable.

102. Revenue cannot rely on Covid-19 for contending that the new provisions Sections 147 to 151 of the Income Tax Act, 1961 should not operate during the period 1st April, 2021 to 30th June, 2021 as Parliament was fully aware of Covid-19 Pandemic when it passed the Finance Act, 2021. Also, the arguments of the respondents qua non-obstante clause in Section 3(1) of the Relaxation Act, 'legal fiction' and 'stop the clock provision' are contrary to facts and untenable in law.

103. Consequently, this Court is of the view that the Executive/Respondents/Revenue cannot use the administrative power to issue Notifications under Section 3(1) of the Relaxation Act, 2020 to undermine the expression of Parliamentary supremacy in the form of an Act of Parliament, namely, the Finance Act, 2021. This Court is also of the opinion that the Executive/Respondents/Revenue cannot frustrate the purpose of substituted statutory provisions, like Sections 147 to 151 of Income Tax Act, 1961 in the present instance, by emptying it of content or impeding or postponing their effectual operation.

104. Keeping in view the aforesaid conclusions, Explanations A(a)(ii)/A(b) to the Notifications dated 31st March, 2021 and 27th April, 2021 are declared to be ultra vires the Relaxation Act, 2020 and are therefore bad in law and null and void.

105. Consequently, the impugned reassessment notices issued under Section 148 of the Income Tax Act, 1961 are quashed and the present writ petitions are allowed. If the law permits the respondents/revenue to take further steps in the matter, they shall be at liberty to do so. Needless to state that if and when such steps are taken and if the petitioners have a grievance, they shall be at liberty to take their remedies in accordance with law.”

Respectfully agreeing with the reasonings and views taken by the Allahabad High Court, Rajasthan High Court and Delhi High Court in the cases referred hereinabove, all these Writ Petitions herein are disposed of by allowing the same. Explanations A(a)(ii)/A(b) to the Notifications dated 31st March, 2021 and 27th April, 2021 are declared to be ultra vires the Relaxation Act, 2020 and are therefore bad in law and null and void.

All the impugned notices under Section 148 of the Income Tax Act are quashed with liberty to the Assessing Officers concerned to initiate fresh re-assessment proceedings in accordance with the relevant provisions of the Act as amended by Finance Act, 2021 and after making compliance of the formalities as required by the law.

Urgent certified photo copy of this order, if applied for, be supplied to the parties upon compliance with all requisite formalities.

(Md. Nizamuddin, J.)