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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ W.P.(C) 6080/2022 & C.M.No.18277/2022 (for stay)

VIRAJ EXPORTS PRIVATE
LIMITED & ANR.

..... Petitioners

Through: Mr. Inder Paul Bansal, Mr.
Vivek Bansal and Mr. Mayank
Banga, Advocates.

versus

THE CHIEF COMMISSIONER OF
INCOME (TDS), DELHI & ANR.

..... Respondents

Through: Mr. Sanjay Kumar, Senior
Standing Counsel for the
Revenue with Ms. Easha
Kadian, Advocate.

Reserved on: 2nd August, 2022

Date of Decision: 5th September, 2022

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CORAM:

HON'BLE MR. JUSTICE MANMOHAN

HON'BLE MS. JUSTICE MANMEET PRITAM SINGH ARORA

J U D G M E N T

MANMEET PRITAM SINGH ARORA, J:

1. The present Writ Petition has been filed seeking a direction for setting aside the impugned order dated 1st December, 2021, passed by respondent No. 1 i.e. the Chief Commissioner of Income Tax (TDS),



Delhi under Section 279(2) of the Income Tax Act, 1961 ('the Act') for Assessment Years ('AYs') 2014-15, 2015-16 and 2017-18, rejecting the application filed by petitioner No. 1 to compound the offences punishable under Sections 276B read with 278B of the Act, for defaults committed in Financial Years ('FYs') 2013-14, 2014-15 and 2016-17. The petitioner No. 1 further seeks a direction to respondent No. 1 to accept its application dated 20th March, 2021, filed on 22nd March, 2021, for compounding of the offences.

Facts

2. Briefly stated, the facts of the case are that the petitioner No. 1, who was under an obligation to deduct income tax on payments made by it during the course of business, deducted the income tax but the same was deposited belatedly with the Income Tax Department ('the department'). It is stated by the petitioner that however the deposit of TDS did not cross the due date of filing of return of income in the concerned relevant FYs i.e. 2013-14, 2014-15 and 2016-17.

3. The petitioner further states that the deposit of TDS was made prior to any notice of default received from the department. The details regarding due date of filing of the Income Tax Return ('ITR') for the respective assessment years and the last date for payment of TDS in respect of each relevant assessment years are set out in the petition as under:



<i>Sr. No.</i>	<i>AY</i>	<i>Due date of filing the return of income u/s 139(1) of the Act</i>	<i><u>Latest date on which tax deducted was deposited</u></i>	<i><u>Date of filing the return</u></i>
1.	2014-15	30-11-2014	16-10-2014	30-11-2014
2.	2015-16	30-09-2015	30-09-2015	30-09-2015
3.	2017-18	31-10-2017	24-05-2017	31-10-2017

The petitioner states that the TDS was deposited along with the interest payable on the delayed payment for the relevant financial years. The said fact is not disputed by the department.

4. The department issued a show cause notice dated 26th December, 2017 to the petitioner for initiating proceedings under Sections 276B read with 278B of the Act due to the admitted default in deposit of TDS in FYs 2013-14, 2014-15 and 2016-17. The petitioner acknowledged receipt of the aforesaid notice on 5th January, 2018 and sought time to reply after examining its record. The petitioner, thereafter received a notice dated 5th December, 2019, under Section 276B of the Act for prosecution.

5. Upon receipt of the said notice, the petitioner filed an application dated 6th January, 2020, to the respondent No. 1 for compounding of the offences for FYs 2013-14, 2014-15 and 2016-17. The said application was withdrawn and a fresh application for compounding of offences under Sections 276B and 278B was filed on 22nd March, 2021, in compliance with the Guidelines dated 14th June, 2019, issued by the Government of India, Ministry of Finance,



Department of Revenue, Central Board of Direct Taxes ('CBDT') for compounding of the offences under Direct Tax Laws, 2019 (Compounding Guidelines, 2019).

6. The said application for compounding of offences filed on 22nd March, 2021 was processed by the respondent No. 1 and he issued a notice dated 10th November, 2021, recording that the application is not maintainable in light of the para 8.1. (iii) of the Compounding Guidelines, 2019 and also due to the suppression of the fact that the petitioner No. 1 has been convicted for the same offences for FYs 2009-10, 2010-11 and 2011-12, which information was not disclosed in the application. The respondent No. 1 afforded an opportunity to the petitioner No. 1 herein to respond to the said observations. The relevant portion of the notice reads as under:

"2 In this regard, I am directed to convey that your application for compounding of offences is found not maintainable in view of the following reason:-

a. As per Col. 18 of compounding application, it is required that the applicant should furnish details whether convicted by a court of law or not for the offence sought to be compounded and you have stated 'No'. However, as per information available in this office, conviction orders for FYs.2009-10, 2010-11 & 2011-12 have already been passed by the Hon'ble Court in your case. Therefore, wrong information has been provided by you.

b. As per para 8.1(iii) of the. Compounding Guidelines dated 14.06.2019, Offences committed by a person for which conviction order has been passed by a court of law under Direct Taxes Laws are normally not be



compounded.”

7. The petitioner furnished a reply dated 22nd November, 2021 to the aforesaid notice, explaining the reasons for non-mentioning of the conviction for the FYs 2009-10, 2010-11 and 2011-12. In this reply, it was stated that the order of conviction is under challenge before the Supreme Court in Special Leave Petition (‘SLP’), being SLP (CrI.) No. 1576/2019, wherein the Supreme Court by its order dated 18th February, 2019, has stayed the operation of the order of conviction. It was further stated that the compounding application filed before the respondent No. 1 pertained to compounding of the FYs 2013-14, 2014-15 and 2016-17, which are entirely different from the Financial Years, which are the subject matters of the conviction orders pending before the Supreme Court, being FYs 2009-10, 2010-11 and 2011-12.

8. The respondent No. 1, after considering the aforesaid reply of the petitioner concluded that the petitioner No. 1 has misrepresented facts by not disclosing the existence of the order convicting the petitioner No. 1 for defaults committed in the FYs 2009-10, 2010-11 and 2011-12. The respondent No. 1 also rejected the contention of the petitioner that the stay order granted by the Supreme Court with respect to the previous conviction would amount to overturning the conviction and concluded that the petitioner No. 1 is not fit for compounding of the offences in the light of the para 8.1 (iii) contained in CBDT Guidelines, 2019 due to its prior conviction. The relevant extract of the said Guidelines are reproduced hereinbelow:



“8. Offences normally not to be compounded

8.1 The following offences are generally not to be compounded:

xxxx

iii. Offences committed by a person for which he was convicted by a court of law under Direct Taxes Laws.”

9. The respondent No. 1, therefore vide its impugned order dismissed the compounding application filed by the petitioner No.1 for FYs 2013-14, 2014-15 and 2016-17 on the ground of prior conviction of FYs 2009-10, 2010-11 and 2011-12 and its non-disclosure in the compounding application.

10. The petitioner in these proceedings has challenged the impugned order and states that the respondent No. 1 erred in holding that the petitioner No. 1 is a convict. It is his contention that in view of the order of the Supreme Court passed in SLP (Crl.) No. 1576/2019, staying the operation of the order of conviction for the Financial Years 2009-10, 2010-11 and 2011-12, it cannot be considered a ‘convict’ during the pendency of the aforesaid proceedings.

11. The petitioner contends that the information required to be furnished in response of Column No. 18 of the Form of Compounding Guidelines, 2019, pertains only with respect to conviction, if any, for the FYs 2013-14, 2014-15 and 2016-17, in respect whereof, compounding was sought and admittedly, there was no conviction in the said Financial Years and therefore there was no wrong information furnished in the application. In the alternative, the petitioner states that



in light of the stay order granted by the Supreme Court since it does not fall in the category of ‘convict’ and therefore, the information provided by the petitioner No. 1 in Column No. 18 of the application was not false and respondent No. 1 has erred in holding otherwise.

12. The learned counsel for the petitioner has relied upon the following judgments of the Madras High Court to contend that the respondent No. 1 wrongly rejected the compounding application on the ground of conviction for FYs 2009-10, 2010-11 and 2011-12: (i) *Chairman, Central Board of Direct Taxes v. Smt. Umayal Ramanathan* reported in [2009] 313 ITR 59 (Madras) [06-04-2009];(ii) *K.M. Mammen v. Principal Commissioner of Income-tax* reported in [2022] 139 taxmann.com 57 (Madras); (iii) *V.A. Haseeb & Co. (Firm) v. Chief Commissioner of Income-tax, TDS Chennai* reported in [2016] 75 taxmann.com 57 (Madras);(iv) *The Government of India, Ministry of Finance, Department of Revenue, (Central Board of Direct Taxes) & Another. v. R. Inbavalli* reported in [2018]400 ITR 352 (Mad).

13. The petitioner has further relied upon the following judgments to contend the pendency of SLP against the conviction for FYs 2009-10, 2010-11 and 2011-12 is a continuation of the original proceeding and therefore until the SLP is decided finally, the petitioner herein cannot be held to be a ‘convict’ for the purpose of Para 8.1 (iii) of the CBDT Guidelines, 2019: (i) *Babu Lal Vs. Hazari Lal Kishori Lal and Ors. in Special Leave to Appeal (Civil) No. 7771 of 1981*, decided on 29th January, 1982; (ii) *P.L. Kantha Rao and Ors. Vs. State of*



Andhra Pradesh and Ors. in Special Leave Petition No. 23415 of 1994, decided on 13th January, 1995; (iii) *Lachhman Dass Vs. Santokh Singh in Civil Appeal No. 5752 of 1993*, decided on 1st May, 1995; (iv) *Kantaru Rajeevaru Vs. Indian Young Lawyers Association and Ors.*, decided on 11.05.2020, reported in *MANU/SC/0443/2020*.

14. The learned counsel for the respondent, on the other hand has relied upon the judgments of this Court in *Anil Batra v. CIT* reported in *[2011] 15 taxmann.com 121(Delhi)* and *Sangeeta Exports (P.) Ltd. v. Union of India* reported in *[2008] 173 Taxman 21 (Delhi)* to contend that compounding of offences is not a matter of right. The compounding application can only be allowed, subject to the satisfaction of the competent authority of the eligibility conditions as prescribed in the CBDT Guidelines, 2019 and keeping in view the factors such as conduct of the applicant and other relevant facts and circumstances. He has also contended that in light of the repeated defaults of the petitioner No. 1 since FY 2009-10 till FY 2016-17 the respondent No. 1 was justified in rejecting the application.

Analysis

15. We have heard learned counsel for the parties. The facts pertaining to default of the petitioner No. 1 in depositing the TDS for six (6) years during the period between FYs 2009-10 to 2016-17 (except FY 2012-13 & 2015-16) is not in dispute. The conviction of the petitioner No. 1 by the criminal Court for the defaults for FY 2009-10, FY 2010-11 and FY 2011-12 is also not in dispute. The petitioner No. 1 has inexplicably not applied for compounding of its



conviction for the said FYs 2009-10, 2010-11 and 2011-12 and has only applied for compounding the prosecution for subsequent defaults committed in FYs 2013-14, 2014-15 and 2016-17. It is the conviction of the petitioner No. 1 for FYs 2009-10, 2010-11 and 2011-12 and non-disclosure of the said fact in the compounding application which has weighed with the respondent No. 1 while rejecting the compounding application for the subsequent years. The petitioner No. 1 has contended that in light of the pending SLP, he cannot be treated as a 'convict' and the same should have no bearing for deciding its application filed on 22nd January, 2021.

16. In this view of above, it would be relevant to consider the facts which were in consideration before the Madras High Court in each of the four judgments relied upon by the Petitioner for this proposition.

16.1. In the judgment of *Smt. Umayal Ramanathan (supra)*, the Division Bench of the Madras High Court adjudicated upon the eligibility of an assessee who has been convicted to seek compounding of the said offence under Section 279(2) of the Act, during the pendency of the appeal against the said conviction. The department had contended that an application for compounding under section 279(2) of the Act could be maintained either before or after institution of proceedings and not after the assessee has been convicted by the criminal Court. The Madras High Court rejected the contention of the department and held that an assessee is eligible to apply for compounding of the offences to the department, during the pendency of an appeal from the said conviction. The Court interpreted the



expression ‘*proceedings*’ as it appears in Section 279(2) of the Act and held that during the pendency of appeal arising from a conviction, an application filed by assessee for compounding the offences may be entertained by the department. Section 279(2) of the Act reads as follows:

“279 (2) Any offence under this Chapter may, either before or after the institution of proceedings, be compounded by the Principal Chief Commissioner or Chief Commissioner or a Principal Director General or Director General.”

16.2. In the next judgment of *V.A. Haseeb & Co. (supra)*, the Single Judge of Madras High Court followed the judgment of *Smt. Umayal Ramanathan (supra)* to hold an assessee who is convicted is eligible to seek compounding of the said offence under Section 279(2) of the Act. In the said case, the assessee therein had been convicted under Section 276B and 278B of the Act and a criminal appeal was pending against the said conviction albeit for the default committed for the assessment year 1983-84. The assessee during the pendency of the criminal appeal filed the compounding application before the Chief Commissioner of Income Tax, TDS [‘CIT (TDS)’] for the said default, without obtaining leave of the appellate criminal Court. In fact, an application was filed by the department itself before the Principal Sessions Judge, Chennai seeking leave of the Court on behalf of the assessee under Section 320(5) of the Code of Criminal Procedure, 1973 (‘Cr.P.C.’) to enable the competent authority to dispose of the compounding application in accordance with law.



16.2.1. The said application was allowed by the Principal Sessions Judge and while allowing the said application, the Principal Sessions Judge observed that the offences are compoundable. However, when the application was taken-up by the CIT(TDS), the same was rejected on account of the conviction of the criminal Court. It was against the said rejection that the petitioner filed a Writ Petition and the Madras High Court following the judgment of *Smt. Umayal Ramanathan (supra)* and considering the fact that leave had been granted by the Principal Sessions Judge on 28th April, 2015 while holding that the offence is compoundable, set aside the order of the CIT(TDS) and remanded the matter back for fresh examination without being influenced by the conviction of the assessee by the criminal Court.

16.3. So also in the case of *R. Inbavalli (supra)*, the assessee applied for compounding to Commissioner Income Tax after her conviction by the criminal Court and during the pendency of the appeal. In the Court of appeal the sentence of the assessee had been suspended. The application for compounding pertained to the same assessment years for which the assessee had been convicted. The Court upon examination of the file of the department found that all authorities below had uniformly recommended the case of the assessee for consideration of compounding, in view of her age, illness and circumstances encountered by her during the relevant period.

16.3.1. The Division Bench of the Madras High Court held that the power of compounding is exercisable by competent authority, even



while an appeal against conviction of assessee is pending. Since, the only reason for rejecting the assessee's compounding application was assessee's conviction, the Court held that the clause 4.4 (f) of the CBDT Guidelines, dated 16th May 2008 (then in force), which enlisted that if a conviction order has been passed by the criminal Court, the prosecution complaint should *normally* not be compounded cannot come in the way of the competent authority to consider the compounding application of the assessee, following the precedent of *Smt. Umayal Ramanathan (supra)*.

16.4. In the case of ***K.M. Mammen (supra)***, the Single Judge of the Madras High Court was concerned with the dismissal of the application of the assessee for compounding of the offences, where the prosecution complaint was pending, however the competent authority rejected the compounding application holding that the offence was ineligible for compounding in view of Para 8(x) and Para 8(xiii) of the CBDT guidelines.

17. In each of the four (4) cases before the Madras High Court, the assessee therein was seeking compounding of the complaint in which he/she was either facing the prosecution or had been convicted and an appeal was pending challenging the same. In other words, the assessee therein was seeking compounding of offences for the assessment years, in respect whereof, prosecution had been initiated by the department.

18. In the present case, however, the petitioner No. 1 is admittedly not seeking compounding of the prosecution complaint in which it has



been convicted for FYs 2009-10, 2010-11 and 2011-12 and the matter is now pending in SLP. Instead, the petitioners herein are seeking compounding of the prosecution for the defaults committed subsequently in FYs 2013-14, 2014-15 and 2016-17, whilst the order of conviction for previous years continues to stand and is pending in the SLP. The judgments of Madras High Court are therefore inapplicable to the facts of the case in hand.

19. In the facts of the present case, the petitioner No. 1 herein defaulted in depositing TDS for six (6) FYs. A complaint with respect to the default for financial year 2010-11 pertaining to assessment year 2011-12 was instituted on 11th March, 2016. The trial Court convicted the petitioner on 10th January, 2018. The appeal filed by the petitioner No. 1 against the said order was dismissed by the appellate Court on 12th March, 2018. The Criminal Revision Petition filed by the petitioner No. 1 before this Court was also dismissed on 15th October, 2018. The Special Leave Petition filed before the Supreme Court against the order dated 15th October, 2018, of the High Court, in which, notice was issued on 18th February, 2019, the Supreme Court had stayed the operation of the impugned order dated 15th October, 2018, passed by this Court in Criminal Revision Petition No. 340/2018. The Special Leave Petition (Crl.) No. 1576/2019 is still pending before the Supreme Court.

20. The petitioner No. 1 has also been convicted for default in deposit for FY 2009-10 and 2010-11, however the order of the trial Court and appellate Court are not placed on record. The petitioner No.



1 has placed on record the orders of the trial Court and appellate Court pertaining to its conviction for default for the FY 2011-12. The order passed by the High Court dismissed three (3) revision petitions presumably against the orders of conviction for the aforesaid three financial years.

21. Upon inquiry to the petitioner with respect to the steps taken by the petitioner for compounding the said conviction for FY 2009-10, 2010-11 and 2011-12, the petitioner states that he has not filed any application for compounding of the said offences.

22. It is noted that though, the complaint under Sections 276B and 278B of the Act was instituted on 11th March, 2016, for defaults committed in FY 2011-12 and a show cause notice for the said default was issued by department on 28th July, 2014, the petitioner No. 1 yet again committed default in depositing of TDS for the subsequent FYs 2013-14, 2014-15 and 2016-17. Details of notices issued for defaults of FYs 2009-10 and 2010-11 are not on record.

23. The petitioner herein therefore continued to default in deposit of TDS, despite having received a show cause notice dated 28th July, 2014, and undeterred by the fact that a complaint also stood instituted in 2016.

24. The conclusion of respondent No. 1 in its order that the petitioner while filing its compounding application, failed to disclose the conviction for previous FYs 2009-10, 2010-11 and 2011-12 has merit. In this regard, Column No. 18 of the Form as filled-in by the



petitioner while seeking compounding is reproduced hereinbelow:

18	<i>Whether the applicant was convicted by a court of law for the offence sought to be compounded.</i>	No
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25. The contention of the petitioner that non-disclosure of the conviction in the application for the FYs 2009-10, 2010-11 and 2011-12 was on the *bona fide* understanding that Column No. 18 requires disclosure of conviction pertaining to the assessment years for which compounding is sought is incorrect. This is evident from contradistinction of the information sought at Column No. 5 of the same Form, which is reproduced hereinbelow:

5	<i>Status of case (i.e. whether Contemplated/Pending in Court/Convicted/Acquitted)</i>	No
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26. Column No. 5 requires the status of the complaint of the relevant assessment year pertaining to the offences which is sought to be compounded. Column No. 18 clearly requires disclosure of a prior conviction for the similar offence, which is necessary with respect to other assessment years. We, do not, therefore, accept the submission made by the petitioner that it was not required to disclose the conviction order for FYs 2009-10, 2010-11 and 2011-12.

27. The Supreme Court in the landmark case of ***Rama Narang v. Ramesh Narang & Ors.*** cited at (1995) 2 SCC 513, has observed that,



there can be a suspension of ‘sentence’ as well as ‘conviction’ under Section 389(1) of Cr.P.C., however, the suspension of conviction can be done only in exceptional cases, for instance, where the conviction may incur disqualification. The Supreme Court has further iterated that the Appellate Court must be apprised of the consequence that is likely to fall if conviction is not stayed to enable the Court to apply its mind to the issue and record its reasons in writing, since under Section 389(1) of Cr.P.C., the Court is under an obligation to support its order with reasons in writing. The aggrieved cannot suppress the precise purpose for which he seeks suspension of the conviction and obtain a general order of stay and then contend that the disqualification has ceased to operate.

28. The SLP is pending and the said petitions may either be allowed or dismissed. There is no presumption that the petitions will be allowed in favour of petitioners. Further from a perusal of the stay order dated 18th February, 2019, passed in the SLP, it is not evident that the Supreme Court was made aware of the subsequent defaults of the petitioner or the disqualification which attaches to the petitioner while seeking compounding for subsequent years under the applicable CBDT guidelines for compounding. Thus, the stay of the order dated 15th October, 2018, by the Supreme Court, cannot be urged by the petitioner for contending that it is not a convict for the purpose of eligibility under the CBDT guidelines, 2019. Therefore, for the petitioner to contend that the competent authority must not concern itself with the orders of conviction for FYs 2009-10, 2010-11 and



2011-12 within the parameter of para 8.1 (iii) of the CBDT Guidelines, 2019 while considering the compounding application for the subsequent assessment years does not stand to reason. This is also for the reasons that peculiarly the petitioner is not seeking compounding of the offences for which he has been convicted.

29. The petitioner should have duly disclosed the existence of the conviction orders and the proceedings pending before the SLP while furnishing information in Column No. 18 of the Form, so as to place complete facts before respondent No. 1. The prior order of conviction is a relevant fact and not inconsequential. The competent authority cannot be faulted for taking exception to such a non-disclosure.

30. In this regard, it would be relevant to refer to the CBDT Guidelines dated 14th June, 2019, and in this respect, Para 8.1(i) and (iii) of the CBDT Guidelines is reproduced hereinbelow:

“8. Offences normally not to be compounded

8.1 The following offences are generally not to be compounded:

i. Category 'A' offence on more than three occasions. However, in exceptional circumstances compounding requested in more than three occasions can be considered only on the approval of the Committee referred to in Para 10 of these Guidelines. The 'occasion' is defined in Para 8.2.

ii. xxx xxx

iii. Offences committed by a person for which he was convicted by a court of law under Direct Taxes Laws....”

31. In the present case, as noted above, the petitioner has repeatedly



defaulted despite receipt of show cause notice in 2014 and institution of complaints in 2016. Further, the petitioner has admittedly been convicted by the criminal Court for FYs 2009-10, 2010-11 and 2011-12 for which inexplicably no compounding has been sought. The non-disclosure of the prior conviction in the compounding application is also admitted on record.

32. It is well settled that this Court in exercise of its power of judicial review, reviews the process adopted by the adjudicating authority and whether the decision suffers from error of jurisdiction. In the present case, it is noted that the competent authority has duly applied its mind to the petitioner's application. It also issued a show-cause notice to the petitioner to explain the circumstances in which the material information pertaining to prior conviction was not disclosed in the petition. After considering the reply filed by the petitioner, respondent No. 1 has passed a reasoned order rejecting the compounding application of the petitioner.

33. We do not find any infirmity in the impugned order passed by respondent No. 1 in exercise of his jurisdiction. The petitioner has not disputed the binding nature of the CBDT Guidelines, 2019 and in fact, in the judgment of *K.M. Mammen (supra)*, relied upon by the petitioner itself, the Court had noted that CBDT Guidelines, 2019 issued under Section 279 of the Act are strictly binding on the authorities. The Court therein observed that the 2019 Guidelines are in fact, intended to guide the officers to bring a closure of cases, where there are extenuating circumstances for compounding offences on



application filed under Section 279 (2) of the Act. This was also the view taken by the learned predecessor Division Bench of this Court in *Sangeeta Exports (P.) Ltd. v. Union of India* reported in [2008] 173 *Taxman 21 (Delhi)*, wherein, this Court has observed as under :

“28. As clear from the facts of the case, the Central Board of Direct Taxes has rejected the application for compounding, hence the Chief Commissioner of Income-tax is rejecting the application of the petitioners for compounding. Reading section 297(2) of the Act along with the Explanation, there is no manner of doubt that the Commissioner has to exercise the discretion in conformity with the instructions issued by the Board from time to time. Therefore, the contention taken by the petitioners is not acceptable.”

34. The facts of the present case are similar to the case of *Anil Batra (supra)*, the petitioner in the said case i.e. the assessee was a repeat defaulter and had been successfully convicted in the complaints filed against him. In these circumstances, we hold that pending conviction orders with respect to FYs 2009-10, 2010-11 and 2011-12, which have been upheld by this Court on 15th October, 2018, until the said orders are set aside, there is no infirmity in the order of the respondent No. 1 in light of Para 8.1(iii) of the CBDT Guidelines 2019. We however, observe that in the event, the petitioner succeeds in the Special Leave Petition being SLP (Crl.) No. 1576/2019 filed before the Supreme Court, the petitioner will be entitled to apply for compounding of the offences for the Financial Years 2013-14, 2014-15 and 2016-17 and the said application, as and when filed, shall be considered by the Commissioner in accordance with law.



35. The present Writ Petition and the application are disposed of with the above direction.

MANMEET PRITAM SINGH ARORA, J

MANMOHAN, J

SEPTEMBER 05, 2022

j

