

\$~6 to 11, 13 to 42 & 45 to 48

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

+ LPA 64/2018 & CM APPL. 6177-78/2018

THE UNION OF INDIA & ANR

.... Appellants

Through: Mr.Kirtiman Singh, CGSC with Ms.
Vidhi Jain, Adv.

Mr. Vikram Jetly, CGSC with Ms.
Shreya Jetly, Adv. for UOI/ROC
Mrs. Prema Priyadarshini, Adv.

Versus

PARESH NATH SHARMA & ANR

..... Respondents

Through: Mr. S. P. Singh Chawla, Amicus
Curiae.

Ms.Kavita Jha, Amicus Curiae.

+ LPA 130/2018 & CM APPL. 11412-11414/2018

UNION OF INDIA AND ORS

..... Appellants

Through: Mr. Kirtiman Singh, CGSC and Ms.
Vidhi Jain, Advocate.

Mr. Vikram Jetly, CGSC with Ms.
Shreya Jetly, Adv. for UOI/ROC

Versus

HARPREET SINGH CHHABRA AND ANR

..... Respondents

Through: Mr. S. P. Singh, Chawla, Amicus
Curiae.

Ms.Kavita Jha, Amicus Curiae.

+ LPA 131/2018 & CM APPL. 11415-11417/2018

UNION OF INDIA & ANR

..... Appellants

Through: Mrs. Prema Priyadarshini, Senior
Panel Counsel.

Mr. Vikram Jetly, CGSC with Ms.
Shreya Jetly, Adv. for UOI/ROC

Versus

HARPREET SINGH BATRA & ORS Respondents

Through: Mr. S. P. Singh, Chawla, Amicus
Curiae.
Ms.Kavita Jha, Amicus Curiae.

+ LPA 132/2018 & CM APPL. 11418-11420/2018

UNION OF INDIA & ANR Appellants

Through: Mrs. Prema Priyadarshini, Senior
Panel Counsel.
Mr. Vikram Jetly, CGSC with Ms.
Shreya Jetly, Adv. for UOI/ROC

Versus

GAURAV MARYA Respondent

Through: Mr. S. P. Singh, Chawla, Amicus
Curiae.
Ms.Kavita Jha, Amicus Curiae.

+ LPA 133/2018 & CM APPL. 11421-11423/2018

THE UNION OF INDIA & ANR Appellants

Through: Mr. Vikram Jetly, CGSC with Ms.
Shreya Jetly, Adv. for UOI/ROC
Ms. Shiva Lakshmi, CGSC.

Versus

KUNWAR VIKRAM SINGH Respondent

Through: Mr. S. P. Singh, Chawla, Amicus
Curiae.
Ms.Kavita Jha, Amicus Curiae.

+ LPA 134/2018 & CM APPL. 11424-11426/2018

THE UNION OF INDIA THROUGH

THE SECRETARY & ANR

..... Appellants

Through: Mr. Vikram Jetly, CGSC with Ms.
Shreya Jetly, Adv. for UOI/ROC

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Signing Date: 18.01.2023
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Ms. Shiva Lakshmi, CGSC.

Versus

MS LATIKA DATT ABBOTT & ANR Respondents

Through: Mr. S. P. Singh, Chawla, Amicus Curiae.

Ms.Kavita Jha, Amicus Curiae.

Mr. Satvik Issar and Mr. Kustubh Prakash, Advs.

+ LPA 136/2018 & CM APPL. 11430-11432/2018

UNION OF INDIA AND ORS Appellants

Through: Mr. Vikram Jetly, CGSC with Ms. Shreya Jetly, Adv. for UOI/ROC
Ms. Shiva Lakshmi, CGSC.

Versus

GAUTAM KHURANA AND ORS Respondents

Through: Dr. Chandra Shekhar, Advocates for R-1.

Mr. S. P. Singh, Chawla, Amicus Curiae.

Ms.Kavita Jha, Amicus Curiae.

+ LPA 137/2018 & CM APPL. 11433-11435/2018

UNION OF INDIA & ORS Appellants

Through: Mr. Kirtiman Singh, CGSC and Ms. Vidhi Jain, Advocate.

Mr. Vikram Jetly, CGSC alongwith Ms. Shreya Jetly, Advocate.

Versus

SANDEEP SINGH & ANR Respondents

Through: Mr. S. P. Singh, Chawla, Amicus Curiae.

Ms.Kavita Jha, Amicus Curiae.

+ LPA 138/2018 & CM APPL. 11436-11438/2018

UNION OF INDIA AND ORS Appellants
Through: Mr. Kirtiman Singh, CGSC and Ms.
Vidhi Jain, Advocate.
Mr. Vikram Jetly, CGSC alongwith
Ms. Shreya Jetly, Advocate.

Versus

SAMIRAN GUPTA AND ANR Respondents
Through: Mr. S. P. Singh, Chawla, Amicus
Curiae.
Ms.Kavita Jha, Amicus Curiae.

+ LPA 139/2018 & CM APPL. 11439-11441/2018

UNION OF INDIA & ORS Appellants
Through: Mr. Kirtiman Singh, CGSC and Ms.
Vidhi Jain, Advocate.
Mr. Vikram Jetly, CGSC with Ms.
Shreya Jetly, Adv. for UOI/ROC

Versus

AJAY SINGH & ORS Respondents
Through: Mr. S. P. Singh, Chawla, Advocate.
Ms.Kavita Jha, Amicus Curiae.

+ LPA 140/2018 & CM APPL. 11442-11444/2018

UNION OF INDIA & ANR Appellants
Through: Mr. Vikram Jetly, CGSC with Ms.
Shreya Jetly, Adv. for UOI/ROC
Ms. Shiva Lakshmi, CGSC.

Versus

HARI MOHAN GUPTA & ORS Respondents
Through: Mr. S. P. Singh, Chawla, Amicus
Curiae.
Ms.Kavita Jha, Amicus Curiae.

+ LPA 141/2018 & CM APPL. 11445-11447/2018

UNION OF INDIA & ORS

.....Appellants

Through: Mr. Kirtiman Singh, CGSC and Ms.
Vidhi Jain, Advocate.
Mr. Vikram Jetly, CGSC with Ms.
Shreya Jetly, Adv. for UOI/ROC

Versus

JAI S PATHAK

..... Respondent

Through: Mr. S. P. Singh, Chawla, Amicus
Curiae.
Ms.Kavita Jha, Amicus Curiae.

+ LPA 142/2018 & CM APPL. 11448-11450/2018

UNION OF INDIA THROUGH THE SECRETARY & ANR

..... Appellants

Through: Mr. Vikram Jetly, CGSC with Ms.
Shreya Jetly, Adv. for UOI/ROC
Ms. Shiva Lakshmi, CGSC.

Versus

NAIVEDYA SHARMA & ORS

..... Respondents

Through: Mr. S. P. Singh, Chawla, Amicus
Curiae.
Ms.Kavita Jha, Amicus Curiae.

+ LPA 143/2018 & CM APPL. 11451-11453/2018

UNION OF INDIA THRU THE SECRETARY & ANR..... Appellants

Through: Mr. Vikram Jetly, CGSC with Ms.
Shreya Jetly, Adv. for UOI/ROC
Ms. Shiva Lakshmi, CGSC.

Versus

PRADEEP JAIN Respondent

Through: Mr. S. P. Singh, Chawla, Amicus Curiae.
Ms.Kavita Jha, Amicus Curiae.

+ LPA 144/2018 & CM APPL. 11454-11456/2018

UNION OF INDIA & ORS Appellants

Through: Mr. Kirtiman Singh, CGSC and Ms. Vidhi Jain, Advocate.
Mr. Vikram Jetly, CGSC with Ms. Shreya Jetly, Adv. for UOI/ROC

Versus

SANJEEV KUMAR ASTHANA & ORS Respondents

Through: Mr. S. P. Singh, Chawla, Amicus Curiae.
Ms.Kavita Jha, Amicus Curiae.

+ LPA 145/2018 & CM APPL. 11457-11459/2018

UNION OF INDIA & ANR Appellants

Through: Mr. Vikram Jetly, CGSC with Ms. Shreya Jetly, Adv. for UOI/ROC
Mrs. Prema Priyadarshini, Senior Panel Counsel.

Versus

ARVIND RAJNISH VOHRA Respondent

Through: Mr. S. P. Singh, Chawla, Amicus Curiae.
Ms.Kavita Jha, Amicus Curiae.

+ LPA 146/2018 & CM APPL. 11460-11462/2018

UNION OF INDIA & ANR Appellants

Through: Mrs. Prema Priyadarshini, Senior Panel Counsel.

Mr. Vikram Jetly, CGSC alongwith
Ms. Shreya Jetly, Advocate.

Versus

PRADEEP ARORA & ORS Respondents

Through: Mr. S. P. Singh, Chawla, Amicus
Curiae.
Ms.Kavita Jha, Amicus Curiae.

+ LPA 147/2018 & CM APPL. 11463-11465/2018

UNION OF INDIA & ANR Appellants

Through: Mrs. Prema Priyadarshini, Senior
Panel Counsel.
Mr. Vikram Jetly, CGSC alongwith
Ms. Shreya Jetly, Advocate.

Versus

JEET NABHA KHEMKA & ANR Respondents

Through: Mr. S. P. Singh, Chawla, Amicus
Curiae.
Ms.Kavita Jha, Amicus Curiae.

+ LPA 148/2018 & CM APPL. 11466-11468/2018

UNION OF INDIA & ANR Appellants

Through: Mr. Vikram Jetly, CGSC alongwith
Ms. Shreya Jetly, Advocate.
Ms. Shiva Lakshmi, CGSC.

Versus

LATIKA DATT ABBOTT & ORS Respondents

Through: Mr. Satvik Issar and Mr. Kustubh
Prakash, Advs.
Mr. S. P. Singh, Chawla, Amicus
Curiae.
Ms.Kavita Jha, Amicus Curiae.

+ LPA 149/2018 & CM APPL. 11469-11471/2018

UNION OF INDIA & ANR Appellants
Through: Mrs. Prema Priyadarshini, Senior
Panel Counsel.
Mr. Vikram Jetly, CGSC alongwith
Ms. Shreya Jetly, Advocate.

Versus

PRADEEP KUMAR GARG & ANR Respondents
Through: Mr. S. P. Singh, Chawla, Amicus
Curiae.
Ms.Kavita Jha, Amicus Curiae.

+ LPA 150/2018 & CM APPL. 11472-11474/2018

UNION OF INDIA & ANR Appellants
Through: Mr. Vikram Jetly, CGSC with Ms.
Shreya Jetly, Adv. for UOI/ROC
Ms. Shiva Lakshmi, CGSC.

Versus

SUKHDEEP BHOGAL & ANR Respondents
Through: Mr. S. P. Singh, Chawla, Amicus
Curiae.
Ms.Kavita Jha, Amicus Curiae.

+ LPA 151/2018 & CM APPL. 11475-11477/2018

UNION OF INDIA AND ORS Appellants
Through: Mr. Kirtiman Singh, CGSC and Ms.
Vidhi Jain, Advocate.
Mr. Vikram Jetly, CGSC with Ms.
Shreya Jetly, Adv. for UOI/ROC

Versus

SANJEEV KUMAR ASTHANA AND ANR Respondents
Through: Mr. S. P. Singh, Chawla, Amicus
Curiae.
Ms.Kavita Jha, Amicus Curiae.

+ LPA 152/2018 & CM APPL. 11478-11480/2018

UNION OF INDIA & ANR Appellants

Through: Mrs. Prema Priyadarshini, Senior
Panel Counsel.
Mr. Vikram Jetly, CGSC alongwith
Ms. Shreya Jetly, Advocate.

Versus

RAJIV KUMAR & ANR Respondents

Through: Mr. Siddharth Nath and Ms.
Khushboo, Advs. for R-1 & 2.
Mr. S.P. Singh, Chawla, Amicus
Curiae.
Ms. Kavita Jha, Amicus Curiae.

+ LPA 153/2018 & CM APPL. 11481-11483/2018

UNION OF INDIA & ORS Appellants

Through: Mr. Kirtiman Singh, CGSC and Ms.
Vidhi Jain, Advocate.
Mr. Vikram Jetly, CGSC with Ms.
Shreya Jetly, Adv. for UOI/ROC

Versus

MANOJ KUMAR RAY Respondent

Through: Mr. S. P. Singh, Chawla, Amicus
Curiae.
Ms. Kavita Jha, Amicus Curiae.

+ LPA 154/2018 & CM APPL. 11484-11486/2018

UNION OF INDIA & ANR Appellants

Through: Mr. Kirtiman Singh, CGSC and Ms.
Vidhi Jain, Advocate.
Ms. Shiva Lakshmi, CGSC.
Mr. Vikram Jetly, CGSC with Ms.
Shreya Jetly, Adv. for UOI/ROC

Versus

JILE SINGH & ORS Respondents

Through: Mr. S. P. Singh, Chawla, Amicus Curiae.
Ms.Kavita Jha, Amicus Curiae.

+ LPA 155/2018 & CM APPL. 11487-11489/2018

UNION OF INDIA & ANR Appellants

Through: Mr. Kirtiman Singh, CGSC and Ms. Vidhi Jain, Advocate.
Mr. Vikram Jetly, CGSC alongwith Ms. Shreya Jetly, Advocate.

Versus

SANJIV GUPTA & ANR Respondents

Through: Mr. S. P. Singh, Chawla, Amicus Curiae.
Ms.Kavita Jha, Amicus Curiae.

+ LPA 156/2018 & CM APPL. 11490-11492/2018

THE UNION OF INDIA THROUGH THE SECRETARY & ANR

..... Appellants

Through: Mr. Kirtiman Singh, CGSC and Ms. Vidhi Jain, Advocate.
Mr. Vikram Jetly, CGSC with Ms. Shreya Jetly, Adv. for UOI/ROC
Ms. Shiva Lakshmi, CGSC.

Versus

RAMAN NANDA Respondent

Through: Mr. S. P. Singh, Chawla, Amicus Curiae.
Ms.Kavita Jha, Amicus Curiae.

+ LPA 157/2018 & CM APPL. 11493-11495/2018

UNION OF INDIA & ORS Appellants

Through: Mr. Kirtiman Singh, CGSC and Ms. Vidhi Jain, Advocate.

Mr. Vikram Jetly, CGSC with Ms.
Shreya Jetly, Adv. for UOI/ROC

Versus

RAJESH BHATEJA & ANR Respondents

Through: Mr. S. P. Singh, Chawla, Amicus
Curiae.
Ms.Kavita Jha, Amicus Curiae.

+ LPA 168/2018 & CM APPL. 12541-12542/2018

UNION OF INDIA & ANR Appellants

Through: Mr. Ripu Daman Bhardwaj, CGSC
and Mr. Kushagra Kumar, Advocate.
Mr. Vikram Jetly, CGSC with Ms.
Shreya Jetly, Adv. for UOI/ROC

versus

RAHUL AGGARWAL & ORS Respondents

Through: Mr. S. P. Singh, Chawla, Amicus
Curiae.
Ms.Kavita Jha, Amicus Curiae.

+ LPA 170/2018 & CM APPL. 12548-12549/2018

UNION OF INDIA & ANR Appellants

Through: Mr. Ripu Daman Bhardwaj, CGSC
and Mr. Kushagra Kumar, Advocate.
Mr. Vikram Jetly, CGSC with Ms.
Shreya Jetly, Adv. for UOI/ROC

Versus

TILOKCHAND MANAKLAL KOTHARI & ORS..... Respondents

Through: Mr. S. P. Singh, Chawla, Amicus
Curiae.
Ms.Kavita Jha, Amicus Curiae.

+ LPA 171/2018 & CM APPL. 12551-12552/2018

UNION OF INDIA & ANR

..... Appellants

Through: Mr. Ripu Daman Bhardwaj, CGSC
and Mr. Kushagra Kumar, Advocate.
Mr. Vikram Jetly, CGSC with Ms.
Shreya Jetly, Adv. for UOI/ROC

Versus

MAHAVIR PRASAD JAIN & ORS

..... Respondents

Through: Mr. S. P. Singh, Chawla, Amicus
Curiae.
Ms.Kavita Jha, Amicus Curiae.

+ LPA 172/2018 & CM APPL. 12554-12555/2018

UNION OF INDIA & ANR

..... Appellants

Through: Mr. Ripu Daman Bhardwaj, CGSC
and Mr. Kushagra Kumar, Advocate.
Mr. Vikram Jetly, CGSC with Ms.
Shreya Jetly, Adv. for UOI/ROC

Versus

ROHAN GUPTA & ORS

..... Respondents

Through: Mr. S. P. Singh, Chawla, Amicus
Curiae.
Ms.Kavita Jha, Amicus Curiae.

+ LPA 174/2018 & CM APPL. 12563-12564/2018 & CM APPL.
12572/2018

UNION OF INDIA & ANR

..... Appellants

Through: Mr. Ripu Daman Bhardwaj, CGSC
and Mr. Kushagra Kumar, Advocate.
Mr. Vikram Jetly, CGSC with Ms.
Shreya Jetly, Adv. for UOI/ROC

Versus

PARMOD KUMAR MISHRA & ORS Respondents
Through: Mr. S. P. Singh, Chawla, Amicus Curiae.
Ms.Kavita Jha, Amicus Curiae.

+ LPA 175/2018 & CM APPL. 12566-12567/2018

UNION OF INDIA & ANR Appellants
Through: Mr. Ripu Daman Bhardwaj, CGSC
and Mr. Kushagra Kumar, Advocate.
Mr. Vikram Jetly, CGSC with Ms.
Shreya Jetly, Adv. for UOI/ROC

Versus

PURNIMA GUPTA & ORS Respondents
Through: Mr. S. P. Singh, Chawla, Amicus Curiae.
Ms.Kavita Jha, Amicus Curiae.

+ LPA 176/2018 & CM APPL. 12569-12570/2018

UNION OF INDIA & ANR Appellants
Through: Mr. Ripu Daman Bhardwaj, CGSC
and Mr. Kushagra Kumar, Advocate.
Mr. Vikram Jetly, CGSC with Ms.
Shreya Jetly, Adv. for UOI/ROC

Versus

SHIVLAL GOYAL Respondent
Through: Mr. S. P. Singh, Chawla, Amicus Curiae.
Ms.Kavita Jha, Amicus Curiae.

+ LPA 184/2018 & CM APPL. 13681-13683/2018

UNION OF INDIA & ANR Appellants
Through: Mr. Ripu Daman Bhardwaj, CGSC
and Mr. Kushagra Kumar, Advocate.
Mr. Vikram Jetly, CGSC with Ms.
Shreya Jetly, Adv. for UOI/ROC

Versus

RAJESH VARMA & ORS Respondents
Through: Mr. S. P. Singh, Chawla, Amicus Curiae.
Ms.Kavita Jha, Amicus Curiae.

+ LPA 190/2018 & CM APPL. 13935-13937/2018

UNION OF INDIA & ORS Appellants
Through: Mr. Ripu Daman Bhardwaj, CGSC
and Mr. Kushagra Kumar, Advocate.
Mr. Vikram Jetly, CGSC with Ms.
Shreya Jetly, Adv. for UOI/ROC

Versus

AKSHAY TIWARI Respondent
Through: Mr. S. P. Singh, Chawla, Amicus Curiae.
Ms.Kavita Jha, Amicus Curiae.

+ LPA 192/2018 & CM APPL. 13953-13955/2018

UNION OF INDIA & ANR Appellants
Through: Mr. Ripu Daman Bhardwaj, CGSC
and Mr. Kushagra Kumar, Advocate.
Mr. Vikram Jetly, CGSC with Ms.
Shreya Jetly, Adv. for UOI/ROC

Versus

SURAJ SINGH Respondent
Through: Mr. S. P. Singh, Chawla, Amicus Curiae.
Ms.Kavita Jha, Amicus Curiae.

+ LPA 193/2018 & CM APPL. 14079-14081/2018

UNION OF INDIA & ORS Appellants
Through: Mr. Ripu Daman Bhardwaj, CGSC

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SINGH RAWAT
Signing Date: 18.01.2023
18:56:26

and Mr. Kushagra Kumar, Advocate.
Mr. Vikram Jetly, CGSC with Ms.
Shreya Jetly, Adv. for UOI/ROC

Versus

ROHNI AGGARWAL & ANR.

.... Respondents

Through: Mr. S. P. Singh, Chawla, Amicus
Curiae.

Ms.Kavita Jha, Amicus Curiae.

+ LPA 194/2018 & CM APPL. 14085-14087/2018

UNION OF INDIA & ANR

..... Appellants

Through: Mr. Ripu Daman Bhardwaj, CGSC
and Mr. Kushagra Kumar, Advocate.
Mr. Vikram Jetly, CGSC with Ms.
Shreya Jetly, Adv. for UOI/ROC

Versus

PRADEEP GOEL & ANR

..... Respondents

Through: Mr. Ankit Singal, Advocate
Mr. S.P. Singh, Chawla, Amicus
Curiae.

Ms.Kavita Jha, Amicus Curiae.

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Date of Decision: 17th January, 2023

CORAM:

HON'BLE MR. JUSTICE MANMOHAN

HON'BLE MR. JUSTICE SAURABH BANERJEE

J U D G M E N T

MANMOHAN, J: (ORAL)

1. Present appeals have been filed by the Union of India challenging the judgment and orders passed by the learned Single Judge, whereby the Court has ordered that removal of companies from the Register of Companies under Section 248 (1) of the Companies Act, 2013 would be deemed to be

voluntary dissolution under Section 248 (2) of the Companies Act, 2013 and that the respondents-companies would be entitled to a sympathetic consideration by the Registrar of Companies under the Condonation of Delay Scheme, 2018.

2. Learned counsel for the appellants-Union of India state that the appellant-Union of India is not in a position to comply with the impugned directions of the learned Single Judge as the companies in question have been struck-off under Section 248(1) Companies Act, 2013 and necessary gazette notifications thereof have been issued. They state that the computer software does not permit the struck-off companies to be transposed as voluntarily struck-off companies. According to them, the remedy for such struck-off companies is by filing revival applications before the National Company Law Tribunal (NCLT) under Section 252 of the Companies Act, 2013. They further submit that the struck-off companies would be eligible to apply for the Condonation of Delay Scheme, 2018, only if they had been revived by the NCLT. Consequently, the learned counsel for the appellants submit that learned Single Judge had erroneously directed that the companies which had already been struck-off can avail the benefit of Condonation of Delay Scheme, 2018.

3. Learned counsel for the respondents-original writ petitioners and the learned Amicus Curiae state that the respondents-original writ petitioners had primarily challenged their disqualification as directors and for unfreezing their Director Identification Numbers (DIN) and Digital Signature Certificates. They state that in none of the writ petitions before the learned Single Judge, the writ petitioners had sought the relief of

voluntary dissolution of the companies and / or applicability of Condonation of Delay Scheme, 2018.

4. Learned counsel for the Union of India, on instructions of Registrar of Companies, NCT of Delhi and Haryana, who is personally present in Court, state that as the period of disqualification of the Respondents- original writ petitioners has now expired by efflux of time, they have no objection if the present appeals are disposed of in accordance with the order dated 11th November, 2022 passed by this Court in a batch of writ petitions in which lead writ petition was W.P.(C) 62/2019.

5. Learned counsel for the respondents-original writ petitioners state that they would be satisfied if the relief granted vide order dated 11th November, 2022 is granted to them.

6. Since the present respondents-original writ petitioners are similarly placed to the writ petitioners in a batch of writ petitions (in which lead writ petition was W.P.(C) No.62/2019) which have already been disposed of by this Court, the present appeals are disposed of holding that as the period of disqualification of respondents-original writ petitioners/directors has expired by efflux of time i.e. on account of lapse of five years, the respondents-original writ petitioners are eligible for appointment/re-appointment as directors. However, it is clarified that the writ petitioners, who carried on as directors due to subsistence of interim orders passed by this Court, shall not be visited with any civil or penal consequences.

7. It is further clarified that none of the writ petitioners will be eligible for appointment/re-appointment as directors if they have incurred any other disqualification or were disqualified for any subsequent period on account of non-filing of returns.

8. It is also clarified that the companies which had already been struck off under Section 248(1) of the Companies Act, 2013 shall not be revived by virtue of the impugned order. However, the respondents-original writ petitioners shall be at liberty to file appropriate proceedings in accordance with law for seeking revival of the companies in question.

9. The questions of law and fact raised by the appellants-Union of India are left open.

10. The Demand Drafts (DD), if any, deposited by the petitioners in accordance with the interim orders passed by this Court shall be returned/refunded to the said petitioners. List the present batch of writ petitions before the Joint Registrar for the limited purpose of return/refund of DD, if any, on 30th January, 2023. With the aforesaid directions, the present batch of writ petitions along with pending applications stand disposed of.

MANMOHAN, J

SAURABH BANERJEE, J

JANUARY 17, 2023

rr/KA