HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD
(Special Original Jurisdiction)

FRIDAY,THE TWENTY NINTH DAY OF NOVEMBER
TWO THOUSAND AND TWENTY FOUR

PRESENT

THE HONOURABLE SRI JUSTICE P.SAM KOSHY
AND
THE HONOURABLE SRI JUSTICE LAXMI NARAYANA ALISHETTY

WRIT PETITION NOS: 19376 OF 2020 AND 19411 OF 2020

WRIT PETITION NO: 19376 OF 2020

Between:

M/s. L and T PES JV, Rep. by its Project Manager, Mr. M.V.Ramakrishna Raju, Mahadevpur Mandal, Construction of Medigadda Barrage, Mahadevpur, Ambatpally, Jayashankar-505 504.

...PETITIONER

AND

1. Assistant Commissioner of State Tax, Siricilla, Karimnagar District.
2. State of Telangana, Rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Telangana Secretariat, Hyderabad.
3. Union of India, Rep. by Secretary to Government, Finance Department, New Delhi.
4. Kaleshwaram Irrigation Project Corporation Limited, 1st Floor, West Block, Jalasoudha Building, Erramanzil, Hyderabad-500 082, Telangana.
5. State of Telangana, Rep. by its Executive Engineer, Irrigation and Command Area Development, Jalasoudha Building, Erramanzil, Hyderabad-500 082, TG.
6. Appellate Joint Commissioner (ST), Hyderabad Rural Division, Hyderabad
7. State of Maharashtra, Rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Maharashtra Secretariat, Mumbai.
8. Assistant Commissioner of State Tax, Gadchiroli Range, GST Bhavan, Complex Area, Near Collector Office, Opp. Police Head Quarters, Maharashtra-442 605.

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a Writ of Certiorari or any other appropriate writ or order or

direction, setting aside the order of the 6th Respondent in so far as denying the Refund of Rs.13,01,31,759/- for the period July, 2017 to March, 2019 by the impugned order, passed in Appeal No.HYR/Refund Appeal/HYR-Dept-02, dated 12.10.2020 as illegal, arbitrary, unfair and contrary to law and to direct the Respondents 1 to 5 to refund the excess TDS recovered in a sum of Rs.27,06,44,178/- to the Petitioner together with interest under Section 56 of the GST Act with effect from the date of refund application till the date of actual payment

WRIT PETITION NO: 19411 OF 2020

Between:

M/s. L and T PES JV, Rep. by its Project Manager, Mr. M.V.Ramakrishna Raju, Mahadevpur Mandal, Construction of Medigadda Barrage, Mahadevpur, Ambatpally, Jayashankar-505 504.

...PETITIONER

AND

1. Assistant Commissioner of State Tax, Siricilla, Karimnagar District.
2. State of Telangana, Rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Telangana Secretariat, Hyderabad.
3. Union of India, Rep. by Secretary to Government, Finance Department, New Delhi.
4. Kaleshwaram Irrigation Project Corporation Limited, 1st Floor, West Block, Jalasoudha Building, Erramanzil, Hyderabad-500 082, Telangana.
5. State of Telangana, Rep. by its Executive Engineer, Irrigation and Command Area Development, Jalasoudha Building, Erramanzil, Hyderabad-500 082, TG.
6. Appellate Joint Commissioner (ST), Hyderabad Rural Division, Hyderabad
7. State of Maharashtra, Rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Maharashtra Secretariat, Mumbai.
8. Assistant Commissioner of State Tax, Gadchiroli Range, GST Bhavan, Complex Area, Near Collector Office, Opp. Police Head Quarters, Maharashtra-442 605.

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a Writ of Certiorari or any other appropriate writ or order or direction, setting aside the order dated 12/10/2020 of the 6th Respondent in so far as denying the Refund of Rs.5,56,88,300/- for the period April, 2019 to July, 2019 passed in Appeal No.HYR/Refund Appeal/HYR-Dept-03 as illegal, arbitrary, unfair and contrary to law and to direct the Respondents 1 to 5 to refund the excess TDS recovered in a sum of Rs.10,12,54,116/- to the Petitioner together with interest under Section 56 of the GST Act with effect from the date of refund application till the date of actual payment

Counsel for the Petitioner: SRI. KARTHIK RAMANA PUTTAMREDDY
IN ALL THE WRIT PETITIONS
Counsel for the Respondent Nos.1&8: GP FOR COMMERCIAL TAX
IN ALL THE WRIT PETITIONS
Counsel for the Respondent Nos.2,6&7: GP FOR REVENUE
IN ALL THE WRIT PETITIONS
Counsel for the Respondent NO.3: SRI GADI PRAVEEN KUMAR DY.
IN ALL THE WRIT PETITIONS SOLICITOR GENERAL OF INDIA
Counsel for the Respondent NOs.4&5: GP FOR IRRIGATION
IN ALL THE WRIT PETITIONS
The Court made the following: COMMON ORDER

HONOURABLE SRI JUSTICE P.SAM KOSHY
AND
HON'BLE SRI JUSTICE LAXMI NARAYANA ALISHETTY

WRIT PETITION NOs.19376 & 19411 OF 2020

COMMON ORDER: ***(per Hon'ble Sri Justice Laxmi Narayana Alishetty)***

Writ Petition Nos.19376 and 19411 of 2020 are filed by the Petitioner-M/s. L&T PES JV to set aside the impugned orders of the 6th Respondent-Appellate Joint Commissioner (ST) *vide* Appeal No.HYR/Refund Appeal/HYR-Dept-02, dated 12.10.2020 insofar as denying the refund of Rs.13,01,31,759/- for the period from July, 2017 to March, 2019; and Appeal No.HYR/Refund Appeal/HYR-Dept-03 dated 12.10.2020 insofar as denying the refund of Rs.5,56,88,300/- for the period from April, 2019 to July, 2019 respectively and to direct the respondent Nos.1 to 5 herein to refund the excess TDS recovered, to the Petitioner.

2. Since the issue arise out of construction of a barrage (works contract) at Medigadda, Telangana, undertaken by the petitioner in both the writ petitions, we decided to hear both the writ petitions together and dispose of the same by way of this common order.

3. For convenience, we are referring to the facts in Writ Petition No.19376 of 2020.

4. The petitioner is an unincorporated Joint Venture (JV), comprising of two partners viz., Larsen & Toubro Ltd (L&T) and PES Private Limited. The petitioner has received a contract from 5th Respondent-State of Telangana for construction of Medigadda Irrigation Barrage at Kaleshwaram, State of Telangana. The petitioner has been chosen to execute the project based on the technical qualification criteria of the partners. The project is sponsored by the State of Telangana, but the execution of contract is spread between the States of Telangana and also Maharashtra; that there was a specific Inter-Board Agreement dated 23.08.2016 signed by both Telangana and Maharashtra States through Hon'ble Chief Ministers. For this purpose a special utility vehicle called as Kaleshwaram Irrigation Project Corporation Limited (hereinafter referred to as 'KIPCL') i.e., respondent no.4 was formed.

4.1. The work executed by the petitioner is a works contract as defined in Section 2(119) of the Central Goods and Service Tax

Act, 2017 (CGST Act) as well as State Goods and Service Tax Act, 2017 (SGST Act); that petitioner being a separate legal entity has obtained GST registration under both the Acts in the State of Maharashtra and the State of Telangana; that since the project is spread across two States, the liability has to be discharged to the extent of work executed in both states and as such obtained registration. It is averred that petitioner is a pass-through entity and the actual execution of works contract is done by the partners viz., L&T Ltd., and PES Engineers Ltd., who are independent registered dealers both in the State of Telangana and in the State Maharashtra. Petitioner has been reporting the turnovers accordingly, in the respective states and filing GSTR 3B returns as per Rule 61 of CGST Rules in both the states.

4.2. As the huge amount of working capital has been blocked in electronic cash ledger of the petitioner, it had made application under Section 49(6) of the CGST Act for refund of Rs.27,06,44,178/- for the year July, 2017 to March, 2019. However, refund application was rejected by 1st respondent by order dated 13.01.2020. The 1st respondent, while admitting that

the work was being executed in both States, however, had rejected the refund claim on the ground that the taxable value reported by the petitioner is far less than the amount actually paid by the 4th Respondent-Kaleshwaram Irrigation Project Corporation Limited (KIPCL).

4.3. Aggrieved by the order dated 13.01.2020, petitioner preferred appeal before 6th respondent-Appellate Joint Commissioner (ST), Hyderabad on 03.02.2010. In the appeal, petitioner questioned the refund rejection order as being contrary to Section 12 (3) of IGST Act. It is averred that TDS provisions were introduced with effect from 01.10.2018 vide notification No.50/2018-Central Tax (Rate) dated 13.09.2018. However, 4th respondent has recovered the GST TDS on the entire contract value including the portion of work executed in the State of Maharashtra and deposited in the State of Telangana; that to the extent of work executed in the State of Maharashtra, petitioner has to discharge the liability in the State of Maharashtra towards CGST and SGST respectively; that TDS recovered on the value of the work pertaining to State of Maharashtra cannot be retained by

the State of Telangana merely because the contract is funded by the Telangana State, which is the basis for rejection by the 1st respondent; that as per proviso to Section 51, no deduction is required to be made if location of the supplier and place of supply is in State which is different from the State of the registration of the recipient. Therefore, 4th Respondent is not required to deduct tax under Section 51 since the location of Petitioner and place of supply is in Maharashtra while the recipient is in Telangana.

4.4. As a consequence of refund rejection order, the 1st respondent also proposed to raise a demand of Rs.14,28,54,110/- towards CGST & SGST for the period April, 2019 to July, 2019. Though the petitioner filed reply claiming that the demand is not sustainable since the TDS deducted by 4th respondent was to be deposited proportionate to the State of Telangana and State of Maharashtra based on actual value of work executed in two states. Petitioner also placed reliance on a letter dated 13.01.2020 of the Executive Engineer, Irrigation and Command Area Development of Medigadda that TDS under GST Act has been

recovered by the contractee on total value of the work done in the territories of Maharashtra and Telangana, but has been deposited entirely in State of Telangana. In fact, as the contractee is not having its existence in the territory of Maharashtra, they could not have recovered the TDS on the value of work done and billed in the territory of Maharashtra. It is further averred that Petitioner has filed an appeal against the Refund Rejection Order, dated 30.01.2020 before the 6th respondent and requested the authority to await the decision of the 6th respondent.

4.5. By the additional reply, dated 06.03.2020, petitioner submitted that it is entitled for refund of the excess TDS lying in the Electronic Cash Ledger, since it represents the TDS corresponding to the value of the work executed in the State of Maharashtra. Such tax ought to be paid by the 4th Respondent to the Maharashtra Government towards CGST and SGST. That the billing for the work done in Maharashtra and work done in the State of Telangana is separate and the approval is also given by the 5th respondent to pay the two bills independently. Since the value of the contract executed in the Maharashtra State is taxable

in the State of Maharashtra and such tax is discharged independently, the excess credit lying in the Electronic Cash Ledger should be refunded to the petitioner. In any event, based on the improper remittance of TDS by the 4th respondent, there cannot be an assessment by determining the turnover by back-calculation. Accordingly, the petitioner requested the 1st respondent to defer further proceedings till disposal of the appeal.

4.6. It is averred that to the utter surprise of Petitioner, 1st respondent confirmed the liability by the impugned proceedings dated 13.03.2020 in Form GST DRC-07. The reply filed by the petitioner has been rejected; along with the summary order, a demand notice was issued for payment of Rs.14,28,54,110/- dated 13.03.2020, wherein the time for payment was given till 20.03.2020, failing which, recovery proceedings would be initiated against the petitioner. However, against the order dated 13.03.2020, petitioner filed W.P.No.6271 of 2020 before this Court; that this Court issued notice on 20.03.2020 to the respondents and stayed the operation of the order till 13.06.2020.

4.7. While so, the 6th respondent disposed of the appeal filed by the Petitioner, vide order, dated 12.10.2020. The 6th respondent, by referring to the provisions of the CGST/SGST and IGST Act, held that the petitioner has liability to take registration and report the turnovers based on the quantum of work that took place in the State of Telangana and State of Maharashtra separately. That it is an intra-state supply of services, both in State of Telangana and in the State of Maharashtra; that petitioner was held to be eligible to claim credit for the taxes collected from it in the invoices raised by the two constituent entities of J.V. The approach of the 1st respondent to dismiss the submissions of petitioner, without applying the provisions of the Act and assessing the entire turnover of the petitioner in the State of Telangana is liable to be declared as illegal.

4.8. However, the 6th respondent while reconciling the turnovers of taxes between those determined by the 1st respondent and furnished by the petitioner, has sought apportion the TDS amount partly to the State of Telangana, based on the proportion of the output tax reported in Telangana and likewise

for the State of Maharashtra. Accordingly, a sum of Rs.4,55,65,816/- was calculated and declared to be eligible as refund for the State of Telangana; that in the said process, the refund has been rejected for Rs.5,56,88,300/-. Hence, the writ petition.

5. The 6th respondent filed counter in W.P.No.19376 of 2020 and contended that if the contention of the petitioner that they executed the work of construction of barrage is to be accepted the deduction of tax as per the provisions of Section 51 of CGST Act by the contractee was erroneous. That Section 51(1) states that no deduction shall be made if the location of the supplier and place of supply is in a state or union territory, which is different from State or (as the case may be) union territory of registration of the recipient. Despite the said proviso, the 4th respondent deducted the tax. The writ petitioner did not disclose any reason as to why he did not make any representation to the 4th respondent on the said proviso.

5.1. It is contended that in the refund rejection order, 1st respondent, as proper officer, indicated the liabilities, however, at

the time of refund rejection order under appeal before 6th respondent, there was no demand raised by the proper officer. Subsequently, the 1st respondent *inter alia* relying on the facts of the case as to the place of supply and deduction of tax by the contractee, raised the demand in form GST DRC-07, which was not appealed before the 6th respondent, rather, W.P.No.6299 of 2020 was filed before this Court. Petitioner did not file a regular appeal against the said order for the reasons best known to him and also did not inform the facts relating to raising of the demand and the recourse under taken by the petitioner. Thus, the remarks made by 6th respondent while rendering the decision in the appeal filed for rejection of refund claim, cannot be applied to the *lis* pending before this Court in an altogether different case i.e., W.P.No.6299 of 2020, particularly when such remarks were passed by 6th Respondent while standing at a different stage of litigation with different set of facts on hand.

5.2. It is contended that petitioner did not make out any case warranting invocation of special jurisdiction of this Court for the reasons submitted by 6th respondent; that the 6th respondent is a

creature under Telangana State GST Act. The 6th respondent can examine and dispose of the appeals filed within the state of Telangana. That 6th respondent has no jurisdiction to examine the transactions of other states including the State of Maharashtra. As projected by the petitioner, the disputed TDS amount on which the writ petitioner claims refund relates to the works executed in the State of Maharashtra and accordingly, the 6th respondent rejected the claim of refund of TDS amount relating to works executed by the petitioner in the State of Maharashtra.

5.3. It is contended that the petitioner should have approached the 4th respondent to resolve its problem as petitioner itself lays blame on 4th respondent. With regard to the refund of amount, the 6th respondent examined the issue of refund of TDS amount only to the extent it relates to the work executed in the State of Telangana, but not the entire TDS amount as claimed by the petitioner. Though petitioner claims to have independently discharged the liability in the State of Maharashtra, it is not for the 6th respondent to examine the veracity of the claim; that there

was no liability to discharge independently by the petitioner in the State of Maharashtra.

5.4. It is averred that 6th respondent adopted the proportionate method to grant refund because the petitioner did not furnish the details of quantum of TDS relating to Telangana work, out of TDS amount. The 6th respondent in its order clearly mentioned that the refund of excess TDS relating to Maharashtra works should be claimed from Maharashtra State. That there was no arbitrariness in the order passed by 6th respondent; that as far as the refund of TDS amounts is concerned, it is a *fait accompli* because the entire TDS amount was adjusted against the additional demand raised for the reasons, adverted to in DRC-7 proceedings, including and limited to the place of supply provisions, intent of contractee and the nature of the contract as assessed by the 1st respondent and finally prayed to dismiss the writ petitions.

6. Heard Mr. S.Dwarakanath learned senior counsel for the petitioner and Mr. M.Govind Reddy, learned standing counsel for Commercial Taxes appearing for the 1st respondent.

7. Learned counsel for petitioner submitted that the 6th respondent ought to have directed refund of the entire amount of Rs.27,06,44,178/- as claimed by the petitioner. That the 6th respondent failed to see that the petitioner has independently discharged the liability in the State of Maharashtra. In the absence of availability of any TDS deposited by 1st respondent insofar as their share which falls in the State of Maharashtra to respondent Nos.3 and 7, the 6th respondent denied the TDS to the petitioner without any notice; that 6th respondent erred in holding that TDS amount relating to Maharashtra registration to be claimed before 7th respondent. That the 6th respondent failed to see the admitted case of respondent Nos.1 and 4, that entire tax amount was remitted to Telangana State for the reason that Telangana State is funding the project; and that 6th respondent wrongly remitted TDS even in respect of Maharashtra works to the credit of Petitioner's registration in Telangana State and finally, prayed to direct the respondent Nos.1 to 5 to refund the excess TDS recovered in a sum of Rs.27,06,44,178/- to the petitioner together with interest.

8. *Per contra,* learned counsel for respondent no.1 submitted that there is no dispute that the work done by the petitioner is spread across two States i.e., Telangana and Maharashtra. That now the issue is about fixing the place of supply; and as per the scheme of GST, exactly half of the amount of taxes collected goes to the particular State Government based on the place of supply and remaining half of the amount of taxes goes to the Central Government. Therefore, fixing the 'place of supply' is paramount in adjudicating the issue as to which State Government treasury gets the tax and to what extent.

9. It is further contended that based on some sample invoices, petitioner tried to show that it had billed a non-existent entity in Maharashtra; that the contentions of petitioner itself in representing to the 1st respondent and also in the affidavit of W.P.No.6299 of 2020 nail a lie; that admittedly, the Government of Telangana, which entered into contract with the petitioner, does not have any existence in the State of Maharashtra. That the said fact was admitted by the petitioner and asserted by the petitioner that since Government of Telangana does not have any

existence in the State of Maharashtra, it could not have deducted any TDS. That as admitted by the petitioner and 4th respondent, the total cost of the project was borne by the Telangana Government and there was no bifurcation of payment in respect to the work done in Maharashtra or Telangana territories. That since the 'place of supply' entirely falls under the Telangana State as per the Act, the petitioner, who got registered in Telangana State, should have shown the full turnover in its GSTR 3B returns, but it failed to do so.

10. It is contended that the petitioner if at all paid any tax in Maharashtra as claimed, it can always seek a refund, but cannot deny the taxes due in the State of Telangana as per the scheme of CGST/SGST and IGST Act. That the aggrieved person can always file an appeal against any decision or order by an adjudicating authority. Further, the petitioner ought to have availed the remedy of appeal available under the Act. That without availing such remedy, the writ petition is not maintainable and finally, prayed to dismiss the writ petition.

Consideration:

11. The issues that fall for consideration are as to, (i) whether refund application submitted by the petitioner is maintainable in view of the order of 6th respondent and (ii) whether 6th respondent has jurisdiction to refund the tax deducted by 4th respondent for the proportion of work executed in the State of Maharashtra.

12. It can be observed that the tax was deducted by the 4th respondent from the bills raised in respect of works carried in both the states. However, the entire deducted tax amount has been remitted to the State of Telangana as a result of which excess amount is lying in the electronic cash ledger of the petitioner. Taking into account the excess amount in ledger, the 1st respondent had rejected the claim for refund of excess tax on the ground that the petitioner is liable to pay huge tax in terms of GST DRC 07 and thereafter, raised additional demand for payment of tax.

13. However, the 6th respondent set aside the order of 1st respondent and held that 1st respondent had ignored the provisions of IGST Act and erroneously rejected the claim for refund. The 6th respondent also held that petitioner was required to have registration and report the turnover based on the quantum of work executed in both the States and as the service provided by the petitioner is in the nature of an intra-state supply, the petitioner was eligible to claim refund of tax credit collected from invoices raised by two independent J.V. partners. The 6th respondent also held that petitioner JV is eligible for the refund of the TDS amount relating to the work executed in the State of Telangana only under Telangana registration. The TDS amount relating to Maharashtra registration should be claimed in that State.

14. Since the nature of supply is of the *intra-state* in respective States, the tax liability shall be discharged individually in each State equivalent to the work executed in respective states. As such the tax liability for the work executed in Telangana shall be payable in Telangana. It is pertinent to note that petitioner JV

failed to place on record inter se agreement entered between L&T and PES with regard to works allotted and executed by each partner. It is contended that JV is a pass through entity and in fact the project works were executed by the partners of JV independently. Also further contended that partners of JV raises bills in favour of the JV and which in turn raises bills in favour of 4th respondent by taking input credit.

15. Since no material is placed on record with regard to proportion of work executed by each partner of JV independently, it is not possible for this court to determine the proportion of work executed in both States and tax liability thereof. It is contended by the petitioner that tax liability has been discharged independently for the works executed in the State of Maharashtra, however, the petitioner failed to produce any material on record evidencing discharge of tax liability in the State of Maharashtra.

16. As far as the issue of refund for the period October, 2018 to March, 2019 and April, 2019 to July, 2019 is concerned, it is imperative for us to determine the place of supply of services. As

Section 12(3) of IGST Act is applicable to the present case at hand, the place of supply shall be both the States and the nature of supply is *intra-state* in proportionate to the value of services rendered or determined in respective States.

17. The petitioners had meanwhile filed two writ petitions i.e., W.P.Nos.6271 and 6299 of 2020 in respect of somewhat similar issue and the said two writ petitions have been clubbed and were heard together and are disposed of by separate common order dated 29.11.2024.

Conclusion:

18. The present writ petitions were also clubbed together along with the above said two writ petitions. In view of the common order passed in the aforesaid two writ petitions i.e. W.P.Nos.6271 and 6299 of 2020, we are of the considered opinion that the common order so passed in the aforesaid two writ petitions shall govern so far as the claim of the petitioner in the present writ petitions are concerned. Therefore, the demand notices dated 13.03.2020 shall be kept in abeyance till the disposal of the refund

application in accordance with the order in two writ petitions i.e., W.P.Nos.6271 and 6299 of 2020. Respondent No.1 should take a decision in respect of additional demand depending on the outcome of refund application.

19. With the above observations, the Writ Petitions are disposed of. There shall be no order as to costs.

Pending Miscellaneous applications if any shall stand closed.

SD/- T. TIRUMALA DEVI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner of State Tax, Siricilla, Karimnagar District.
2. The Principal Secretary to Government, Revenue (CT-II) Department, Telangana Secretariat, Hyderabad.
3. The Secretary to Government, Finance Department, New Delhi.
4. Kaleshwaram Irrigation Project Corporation Limited, 1st Floor, West Block, Jalasoudha Building, Erramanzil, Hyderabad-500 082, Telangana.
5. The Executive Engineer, Irrigation and Command Area Development, Jalasoudha Building, Erramanzil, Hyderabad-500 082, TG.
6. Appellate Joint Commissioner (ST), Hyderabad Rural Division, Hyderabad
7. The Principal Secretary to Government, Revenue (CT-II) Department, Maharashtra Secretariat, Mumbai.
8. Assistant Commissioner of State Tax, Gadchiroli Range, GST Bhavan, Complex Area, Near Collector Office, Opp. Police Head Quarters, Maharashtra-442 605.

Court

9. One CC to SRI. KARTHIK RAMANA PUTTAMREDDY Advocate [OPUC]

10. Two CCs to GP FOR COMMERCIAL TAX, High Court for the State of Telangana. [OUT]

11. Two CCs to GP for Revenue, High Court for the State of Telangana at Hyderabad. [OUT]

12. One CC to Sri Gadi Praveen Kumar, Deputy Solicitor General of India [OPUC]

13. Two CCs to GP for IRRIGATION, High Court for the State of Telangana at Hyderabad. [OUT]

14. Two CD Copies

KKS
GJP

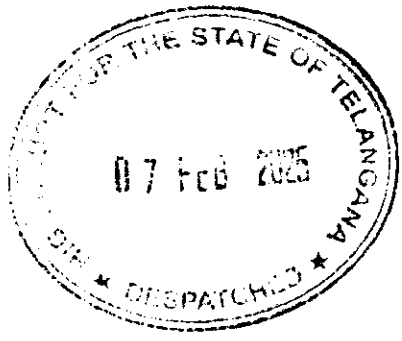


HIGH COURT

DATED:29/11/2024

COMMON ORDER

WP.No.19376 of 2020 & 19411 of 2020



DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

01/2/2025