Neutral Citation No.**2023:PHHC:061080-DB**

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

223

1. **Civil Writ Petition No.4291 of 2016 (O&M)**

M/s Kaveri Infrastructure Pvt. Ltd.
(JV) Unipro Techno Infrastructure ... Petitioner

Versus

The Commissioner of Income Tax-I,
Aaykar Bhawan and others ... Respondents

2. **Civil Writ Petition No.4387 of 2016 (O&M)**

M/s Kaveri Infrastructure Pvt. Ltd.
(JV) Unipro Techno Infrastructure ... Petitioner

Versus

The Commissioner of Income Tax-I,
Aaykar Bhawan and others ... Respondents

3. **Civil Writ Petition No.4407 of 2016**

M/s Kaveri Infrastructure Pvt. Ltd.
(JV) Unipro Techno Infrastructure ... Petitioner

Versus

The Commissioner of Income Tax-I,
Aaykar Bhawan and others ... Respondents

4. **Civil Writ Petition No.4395 of 2016 (O&M)**

M/s Kaveri Infrastructure Pvt. Ltd.
(JV) Unipro Techno Infrastructure ... Petitioner

Versus

The Joint Commissioner of Income Tax,
Range-I, Aaykar Bhawan and others ... Respondents

Date of Decision: 15.02.2023

CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA

Argued by: Ms. Radhika Suri, Senior Advocate,
with Mr. Abhinav Narang, Advocate and
Mr. Ishan Aggarwal, Advocate,
for the petitioner.

Ms. Gauri Neo Rampal, Advocate,
for the respondents.

***

MANISHA BATRA, J.

1. These writ petitions have been preferred by the petitioner M/s Kaveri Infrastructure Pvt. Ltd. (JV) Unipro Techno Infrastructure which is a partnership firm and is an assessee under the Income Tax Act, 1961 (for short "the Act"). The subject matter of CWP No.4291 of 2016 pertains to the assessment year (for short “A.Y.”) 2008-09, subject matter of CWP No.4387 of 2016 pertains to the A.Y. 2009-10, subject matter of CWP No. 4407 of 2016 pertains to the A.Y. 2010-11 whereas the subject matter of CWP No.4395 of 2016 pertains to A.Y. 2011-12 respectively. Since in all these writ petitions, the facts are identical and similar substantial questions of law have arisen for consideration, therefore, they are heard together and are being decided by this common judgment.

2. The common facts leading to filing of the above-mentioned writ petitions are that the petitioner-Company which is primarily engaged in

the development, maintenance and operation of development of infrastructural facilities had been awarded a contract of infrastructure development of providing Lift Water Supply Scheme to PC Habitation of some constituencies in District Hamirpur and District Kangra (Himachal Pradesh) for operation and maintenance of a scheme for rehabilitation and source level augmentation of various scheme in hilly areas in District Kangra. This project which was composite in nature was awarded to the petitioner on built, operate and transfer basis vide letter dated 08.02.2007 by the Irrigation & Public Health Department, Government of Himachal Pradesh. The petitioner filed its income tax returns for the assessment years 2008-09, 2009-10, 2010-11 and 2011-12 on 24.09.2008, 28.09.2009, 28.09.2010 and 29.09.2011 respectively under Section 139 (1) of the Act claiming deductions to the tune of different amount of money under Section 80-1A of the Act. It had submitted balance sheets, profit and loss account, tax audit reports etc. along with the returns. The assessing officer had issued notices under Section 142 (1) and Section 143 (2) along with questionnaire qua some of the returns. The petitioner had furnished detailed replies to those notices justifying its claim of deduction and thereafter assessment orders were passed on different dates by the assessing officer. It was further submitted by the petitioner that notices dated 27.02.2015 were issued by the assessing officer alleging that the petitioner had escaped assessment for the aforementioned four assessment years and it was called upon to re-assess its income. Then notices dated 12/13.05.2015 were also issued to the petitioner

on the same ground. The petitioner had asked the respondent No.3 assessing officer to supply reasons for initiating proceedings and vide a common letter dated 05.06.2015, the respondent No.3 had supplied reasons for re-opening the assessment for the aforementioned years. The petitioner had filed detailed objections which were dismissed vide orders dated 10.02.2016 and sanction was granted by respondent No.2 for initiating action by respondent No.3 of re-opening the assessment proceedings for the assessment years 2008-09 to 2011-12. Aggrieved by the same, the petitioner has filed the aforementioned petitions making prayer for quashing notices dated 27.02.2015 and 13.05.2015 whereby its income for the relevant assessment years had been proposed to be re-assessed, and order dated 10.02.2016 whereby the objections filed by the petitioner were dismissed. The petitioner also prayed for directing the respondents to not to carry out any proceedings for framing/finalizing assessments for the abovementioned assessment years.

3. The respondents filed written statements in all the petitions submitting that the statute permitted re-opening of a case of assessment after four years. The notices dated 27.02.2015 had been validly issued against the petitioner. The petitioner had been given due opportunity to file replies to the same. The objections filed by it were duly considered and were rightly rejected by passing well reasoned speaking orders. There was no jurisdictional defect in granting sanction for re-opening the assessment. There was tangible material on record to show that the income of petitioner

for the assessment years 2008-09 to 2011-12 had escaped assessment within the meaning of Section 147 of the Act. It was alleged that the petitioner was infact engaged in works contract and not in development of infrastructure sector as it was provided only works contract service for the Government of Himachal Pradesh and was not making any investment itself and was just performing a part of composite contract with no independence to itself with respect to design and development. It was further alleged that since these facts had come to the notice of the assessing officer only while assessing the income of the petitioner for the A.Y. 2012-13 and since the petitioner had not made full and true disclosure about the nature of the work done by it at the time of filing of the returns, therefore, the re-assessment for the concerned years had rightly been ordered to be opened and no ground had been made out for challenging the re-opening of assessments as it was not based on change of opinion. While controverting the remaining pleas as taken in the petitions, dismissal of the same had been prayed for.

4. We have heard learned counsel for the parties at considerable length and have given due deliberations to the contentions as raised by them.

5. The assessee having challenged the notices of re-assessment in proceeding under Article 226 of the Constitution and the revenue having taken objection as to maintainability of these writ petitions, therefore, before proceeding further, we propose to deal with the scope of interference in such a matter. The well settled proposition of law is that though the writ of prohibition or certiorari will not be issued against the executive authority,

the High Court has power to issue in a fit case, order prohibiting the Income Tax Officer from proceeding to re-assess the income when the condition precedents do not exist and to prohibit an executive authority from acting without jurisdiction. In **Parixit Industries (P.) Ltd. v. Assistant Commissioner of Income-tax (OSD) Circle-5**, (2012) 20 taxmann.com 750 (Gujarat), it was observed that the High Court exercising a jurisdiction under Article 226 of the Constitution has power to set aside a notice issued under Section 147 of the Act, if condition precedent to the exercise of the jurisdiction does not exist. Bearing this position of law in mind, we propose to consider the case before us.

6. Learned counsel for the petitioner vehemently argued that the impugned notices dated 27.02.2015 and 12/13.05.2015 and the order dated 10.02.2016 were liable to be quashed as qua the A.Y. 2008-09, these notices had been issued after more than 4 years from the date of filing of the return and hence were time barred. She further argued that even otherwise, the reasons which were given by the assessing officer for opening the re-assessment for the relevant years which had already been concluded, did not show that there was any failure on the part of the petitioner to fully and truly disclose all material facts. The impugned notices were issued and impugned order dated 10.02.2016 was passed qua the assessment years 2008-09 to 2011-12 only by way of change of opinion which was not permissible in the eye of law. Therefore, it was urged that the writ petitions filed by the petitioner deserved to be allowed and the impugned notices and order dated

10.02.2016 were liable to be quashed. To fortify her argument, learned counsel for the petitioner placed reliance upon authorities cited as **Azim Premji Trustee Company Pvt. Ltd. v. Principal Commissioner of Income Tax-2 and others**, (2022) 448 ITR (Karn.), **Thanthi Trust v. ITO**, (1989) 177 ITR 307 (Madras), **Murlidhar Bhagwandas and Co. v. CIT**, (1990) 181 ITR 319 (Bom), **Commissioner of Income-tax, Delhi v. Kelvinator of India Ltd.**, (2010) 320 ITR 561, **New Delhi Television Ltd. v. Deputy Commissioner of Income Tax**, (2020) 116 taxmann.com 151 (SC) and **State Bank of Patiala v. Commissioner of Income-tax,** (2015) 59 taxmann.com 391 (Punjab & Haryana).

7. Per contra, it was submitted by learned counsel representing the revenue that the assessment for the relevant assessment years had been opened under Section 148 of the Act on the basis of information regarding wrong claim made by the assessee for availing the benefit under Section 80-1A of the Act during the course of framing assessment for the A.Y. 2012-13. It was submitted that challenge to the impugned notices dated 27.02.2015, 12/13.05.2015 and order dated 10.02.2016 was misconceived as the facts that the petitioner was provided only works contract service and was not involved in the business of infrastructure development and hence was not entitled to seek deduction under Section 80-1A of the Act, had come to the knowledge of the assessing officer only subsequently and the same fact could certainly be taken into consideration to decide whether the assessment proceedings could be re-opened or not? She further argued that

while examining the re-opening of assessments, a prima facie opinion regarding escapement of income was sufficient and the same did not need to be established with conclusive proof of evidence. Putting forth these contentions and denying the various contentions urged by the petitioner, the respondents sought dismissal of the petition.

8. The following substantial questions of law have been posed for consideration:-

(i) Whether the impugned notices dated 27.02.2015 and 12/13.05.2015 as issued and the order dated 10.02.2016 as passed by the respondents were illegal, contrary to the principles of natural justice, perverse and were issued in mala fide exercise of power and were without jurisdiction?

(ii) Whether the impugned notices which were issued after a period of more than four years qua the A.Y. 2008-09 were barred by limitation?

(iii) Whether the impugned notices were result of change of opinion only not permitted by law and were liable to be set aside?

9. We firstly proceed to consider the question as to whether the impugned notices dated 27.02.2015 and 12/13.05.2015 whereby the respondent No.3 had initiated proceedings under Section 147 of the Act for the relevant assessment years, could be sustained as having been validly issued. At this stage, it will be useful to set out the contents of Section 147 of the Act (as existing at the relevant time) which read as under:-

"Section 147 - Income escaping assessment:-

If the Assessing Officer has reason to believe that any income chargeable to tax has escaped assessment for any assessment year, he may, subject to the provisions of sections 148 to 153, assess or reassess such income and also any other income chargeable to tax which has escaped assessment."

As per proviso 1 to this section, where an assessment under Section 143 (3) or this section has been made for the relevant assessment year, no action shall be taken under this section after the expiry of four years from the end of the relevant assessment year, unless any income chargeable to tax has escaped assessment for such assessment year by reason of the failure on the part of the assessee to make a return under Section 139 or in response to the notice issued under Section 142 (1) or Section 148 or to disclose fully and truly all material facts necessary for his assessment, for that assessment year.

10. Further as per Section 149 of the Act, no notice under Section 148 shall be issued for the relevant assessment year, if four years have elapsed from the end of the such assessment year.

11. On a collective reading of above sections, it is clear that the right to take action under Section 147 is subject to the following conditions:-

(i) The Income Tax Officer should have reason to believe that the income chargeable to tax has escaped proper assessment.

(ii) He should have reason to believe that such escapement was

by reason of omission or failure on the part of an assessee to disclose fully and truly all material facts for his assessment for that assessment year.

(iii) He must issue a notice under Section 148 calling for a return of income within the time limit prescribed in Section 149.

(iv) He must, before issuing such a notice, record his reason for doing so.

12. Learned counsel for the petitioner has argued that the assessment proceedings qua A.Y. 2008-09 had been finalized on 31.03.2009. The notice of re-assessment was issued on 27.02.2015 i.e. after a period of four years which was beyond limitation. All the relevant and material facts had been disclosed by the petitioner-assessee in its income tax returns for all relevant assessment years as well as in replies to the queries put forth by the assessing officer and the same had been accepted without any demur by the assessing officer who had concluded assessment proceedings and had passed assessment orders. The record fully revealed that all the material particulars and details had already been disclosed. Therefore, no action could be taken for re-opening of assessment after the expiry of four years qua the relevant assessment year 2008-09 as against the assessee. She further argued that even in case of the assessments qua A.Y. 2009-10 to A.Y. 2011-12, nothing could be brought on record by the respondents that there was any concealment on the part of the petitioner to

disclose fully and truly, all material facts for the assessment year while filing returns for these years. The proceedings for re-assessment were only based on subsequent change of opinion on the part of the assessee that was not a sufficient ground to re-open the assessments for either of the relevant assessment years. She further submitted that no justifiable reason was assigned by the assessing officer for not initiating action for re-opening the assessment qua A.Y. 2008-09 within the period prescribed and hence the same could not be opened.

13. It is well settled proposition of law that the revenue is entitled to invoke the provision of Section 147 of the Act and re-open the proceedings for assessment even after the prescribed period of four years, only if it is revealed that the assessee had failed to fully and truly disclose all the material facts for the purpose of assessment. Failure on the part of the assessee to disclose all facts which are material, relevant and germane for the purpose of assessment is a sine qua non for the purpose of re-opening of the assessment. In other words, in the absence of any material to show that the facts which are not fully and truly disclosed by the assessee were material, relevant and germane for the purpose of assessment which had been concluded by the revenue, the revenue does not have jurisdiction and authority of law to re-open the assessment beyond the prescribed period of four years. The burden is on the revenue to show that the escapement has occurred on account of failure on the part of the assessee to disclose the full particulars of the income. It is equally well settled that the assessee is under

a duty or obligation to disclose only basic and primary facts relevant to the assessment and thereafter, it is for the assessing officer to make further inquiries and draw inferences but if he does not do so for any reason, then revenue cannot contend that there was any failure or omission on the part of the assessee.

14. In the instant case, the petitioner had been allowed deduction under Section 80-1A of the Act for all the four relevant assessment years after thorough examination and on being satisfied that it was entitled to such claim. It was only while framing assessment for the A.Y. 2012-13 that the assessing officer has raised doubt with regard to terms of contract between the Government of Himachal Pradesh and the petitioner and had sought to re-open the assessment on the ground of non-eligibility of deduction under Section 80-1A of the Act and taxability of the income tax recoverable by the petitioner on the premise that it was merely engaged in works contract and had made wrong disclosure in this regard. Section 80-1A *inter alia* provides for tax benefit to an enterprise or an undertaking engaged in development of infrastructural facilities. It is noticed that deduction under Section 80-1A (4) was virtually the sole claim of the petitioner in the returns filed by it. It is revealed from the record that after filing of return for the A.Y. 2008-09 and framing of assessment for the said year, the assessing officer had issued notice to the petitioner with a questionnaire seeking detailed information not only with regard to the income of the petitioner-assessee but also with regard to nature of its business etc. The petitioner is shown to have

submitted reply thereto supplying the requisite information including the nature of its business. The decision for the deduction sought to be made under that section while disclosing the details of its income for the previous years was given in the audit report on requisite form No.10-CCB as required under Section 80-1A (7)/80-1C of the Act.

15. It is further revealed from the record produced with regard to A.Y. 2008-09 that the details of the contract which was executed between the Government of Himachal Pradesh and petitioner-assessee had also been provided to the assessing officer which contained information that the contract was for infrastructural development. The assessee is even shown to have appended a note with the return for the year 2008-09 pointing out that a composite agreement had been entered into between the Government of Himachal Pradesh and itself and the work was awarded to it on built, operate and transfer basis. In our opinion, all the primary facts had been disclosed by the petitioner and its duty did not extend beyond the full and truthful disclosure of primary facts and once such facts were put before the assessing authority, the assessee was not required to give any further assistance. Then it was for the assessing officer to make further inquires and draw inferences and if he did not do so at the time of framing original assessment, then it could not be contended by the revenue that there was any failure or omission on the part of the assessee or that he had not fully disclosed the facts. It is only after the detailed scrutiny, after considering all the documents and on being satisfied that the assessee was held entitled to

claim deduction under Section 80-1A of the Act, that the assessment order for the relevant year had been passed. It cannot be stated that the terms of contract and the nature of the contract between them had come to the notice of the assessing officer only while framing assessment for the A.Y. 2012-13. The entire claim of the petitioner for deduction under Section 80-1A of the Act had been examined and allowed by the assessing officer at the time of framing assessment for the relevant previous years. As such, in our opinion, it could not be claimed by the revenue that the assessee had not fully disclosed the facts. In this context, reference can be made to **Azim Premji Trustee Company Pvt. Ltd.'s** case (Supra) wherein it was observed by High Court of Karnataka that it was not for somebody else, far less the assessee, to tell the assessing authority what inferences, whether on facts and law should be drawn and it was for the assessing authority himself to decide what inferences of facts could reasonably be drawn and what legal inferences had ultimately to be drawn. When the information furnished by the assessee in the returns was sufficient for the Income Tax Officer to inquire further into the matter and to take steps to include the income in the assessment of the petitioner then not doing so was a clear case of failure on the part of the assessing officer rather than the assessee. Reliance can also be placed upon **Thanthi Trust's** case (Supra), wherein the assessee had disclosed the primary facts relevant for the assessment. It was held that the assessee was under no legal obligation to instruct the Income Tax Officer about the inference and the notice issued under Section 147 for re-opening

of assessment had been struck down and **Murlidhar Bhagwandas and Co.'s** case (Supra), wherein in the returns, the assessee had disclosed transaction of hundis. It was held that for the fault on the part of the department in not investigating the matter as to the genuineness of the hundis, it was not open to the Income Tax Officer to re-open the assessment under Section 147 of the Act.

16. Further, it was also not the case of the revenue that re-opening was initiated by it on the basis of any subsequent information which was found to be definite, specific and reliable. Rather, there is nothing new which is shown to have come to the notice of the revenue for this purpose. As such, the facts which were taken into consideration by the assessing officer cannot be stated to have come to his knowledge after the assessment proceedings for the relevant years had completed. No doubt, the acceptance of returns or completion of assessment did not take away the jurisdiction of the assessing officer to issue notice to re-assess but that jurisdiction could be exercised only if it was revealed that the assessee had not discharged its duties, the information supplied in the return was not correct or all material had not been truly disclosed and further on the ground that the assessing officer had reason to believe that there was escapement of income. As discussed above, all the primary facts necessary for the assessment had undisputedly been disclosed by the petitioner qua the A.Y. 2008-09. In our opinion by issuing notice beyond a period of four years from completion of that assessment, the revenue could not take benefit of extended period of

limitation. Reliance in this context can be made to **Principal Commissioner of Income-tax-2 v. L & T Ltd.**, (2020) 113 taxmann.com 47 (SC), wherein it was held by Apex Court that re-assessment proceedings initiated after four years from the end of the relevant year only on the basis of change of opinion, are liable to be set aside. Therefore, qua the A.Y. 2008-09 the re-assessment proceedings initiated beyond four years have become liable to be set aside on the ground of change of opinion and being time barred as well. Reliance can also be placed upon **New Delhi Television Ltd.'s** case (Supra) wherein similar observations were made.

17. Further, revenue was also required to show that there was direct nexus or live link between the material coming to the notice of the assessing officer or there was a formation of reasonable belief that income of the assessee has escaped assessment and otherwise, the said amounted to change of opinion only which was not permissible. It is well settled that opening of re-assessment proceedings on the basis of re-visiting the same claim which was raised previously, is certainly a mere change of opinion which cannot be permitted. Reliance in this regard can be placed upon **Kelvinator of India Ltd.'s** case (Supra), wherein it was held that assessing officer has no power to review; he had power to re-assess based on fulfilment of certain pre-condition. In the garb of re-opening of assessment, review could not take place and the concept of “change of opinion” was in-built test to check abuse of power by the assessing officer. Further reliance can be placed upon **State Bank of Patiala's** case (Supra), wherein a

Coordinate Bench of of this Court had observed that if the reasons for re-opening the assessment, which had already been concluded, did not show that there was any failure on the part of the assessee to disclose fully and truly all the material facts and thus, it was merely a change of opinion, no jurisdiction could be given to the assessing officer to re-open as it would be reviewing his earlier decision. Reliance can further be placed upon **Income Tax Officer v. Lakhmani Mewal Das**, (1976) 3 SCC 757, wherein the Hon'ble Apex Court had observed that when assessee makes true and full disclosure of the primary facts at the time of original assessment then it is for the Income Tax Officer to draw correct inference from such facts. If he draws inference which appears subsequently to be erroneous, mere change of opinion with regard to that inference would not justify initiation of action for re-opening the assessment. Since it is apparent that a second thought had been given by the assessing officer over the same material which had previously been disclosed by the assessee regarding its activities, for arriving at a conclusion that there was escapement of assessment, therefore, this clearly amounted to change of opinion as nothing is brought on record to show that there was suppression of any material. In this context, it will be also relevant to refer to **Parixit Industries (P.) Ltd.'s** case (Supra) which was on almost similar facts. In that case, the assessee had submitted return for the year 2006-07 claiming deduction under Section 80-1A of the Act accompanied by requisite audit report. The assessment proceedings were completed after making usual formalities and subsequently notice under

Section 148 was issued as the assessing officer was of the opinion that the assessee was a contractor and could not be called a developer of any infrastructural facility and had wrongly claimed deduction under Section 80-1A. It was held by High Court of Gujarat that since all the material regarding its activities had already been disclosed by the assessee and in spite of such disclosure, it had been given benefit of exemption under Section 80-1A of the Act by the assessing officer, therefore, such notice was liable to be quashed, as the reasoning given by the assessing officer was based on the same material on which the original assessments had been framed. It is explicit from the record of the instant appeals that the assessing officer in this case had re-opened assessments by mere change of opinion with regard to the nature of contract between the assessee and Government of Himachal Pradesh, the contents of which were disclosed by the petitioner at the time of framing of original assessments for previous four consecutive assessment years. Therefore, issuance of notices on the same material does not meet the standards of "reason to believe" as it was only on a different analysis which was being done to draw a conclusion that income of the petitioner had escaped assessment, that these notices were issued though based on the same documents which were already tendered and this could not be permissible under the powers available to revenue under Sections 147 and 148 of the Act.

18. So far as the notices issued by the assessing officer qua assessment years 2009-10 to 2011-12 are concerned, though the

proceedings initiated by these notices could not be stated to be barred by time as the same were initiated within a period of four years, however, on the same analogy, the notices for these years cannot be held to be sustainable in law due to the reason that the revenue has failed to produce any material on record to show that the re-assessment proceedings for these years were sought to be initiated by way of receipt of any such information which was not disclosed by the assessee at the time of framing of original assessment or there was non-disclosure of primary facts on the part of the petitioner-assessee or there was any reason to believe except making change in the opinion that reassessment was required. Rather it stands revealed from the record that the original assessments for the relevant assessment years were also done by following a detailed procedure and by noting all aspects of the case and the terms of agreement which were executed between the Government of Himachal Pradesh and the petitioner were very well within the knowledge of the assessing officer at the time of passing assessment orders qua these years too. By initiating the re-assessment proceedings, the assessing officer is rather shown to have made attempt to revisit the same claims which in view of the above discussed position of law, can certainly not be permitted. As such, the reasons as assigned by the assessing officer for re-opening assessment in the subsequent years amount to reviewing the earlier decisions and did not confer any jurisdiction upon him. Hence on account of failure on the part of the previous assessing officer to apply his mind to the material placed on record before it and to

draw correct inference from the same would not justify initiation of action for re-opening the assessment by subsequently drawing an inference by changing opinion. As such, it emerges that the re-assessment proceedings on account of change of opinion and on the ground that the petitioner-assessee had failed to disclose truly and fully all material facts for assessment before the assessing officer could not be initiated as no reasonable grounds could be disclosed by the revenue for initiating the same. In this regard, we also place reliance upon **S.Narayanappa and others v. Commissioner of Income Tax, Bangalore**, (1967) 1 SCR 590 (SC), wherein the Apex Court had laid down that if infact there are some reasonable grounds for Income Tax Officer to believe that there had been any non-disclosure as regards any fact, which could have a material bearing on the question of under assessment, that would be sufficient to give jurisdiction to the Income Tax Officer to issue notice under Section 34 (now Section 148). The Income Tax Officer is bound to disclose to the assessee the materials on the basis of which the belief that the income had escaped assessment was entertained.

19. In view of the discussion as made above, we have no hesitation to conclude that the jurisdictional condition precedent as laid down by the proviso to Section 147 i.e. failure to disclose material fact, which was proximate cause of escapement of income, has not been fulfilled at all in the present case and, therefore, the impugned notices, re-opening the assessment for all the relevant years are liable to be quashed on these

grounds. Resultantly, the petitions are allowed. The substantial question of law as raised are decided against the respondents. The impugned notices dated 27.02.2015, 12/13.05.2015 and impugned order dated 10.02.2016 are hereby quashed.

20. Miscellaneous application(s), also stand disposed of.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

15.02.2023
manju

Whether speaking/reasoned Yes/No
Whether reportable Yes/No