IN THE HIGH COURT OF DELHI AT NEW DELHI

% Judgment delivered on: 05.12.2023

\+ **W.P.(C) 10222/2023 & CM No.39561/2023**

INDIAN OIL CORPORATION LIMITED ..... Petitioner

Versus

COMMISSIONER OF CENTRAL GOODS AND SERVICES TAX & ORS. ..... Respondents

Advocates who appeared in this case:

For the Petitioner : Mr. S. Ganesh, Senior Advocate with Mr. Ashok K. Bhardwaj and Mr. Manish Kumar Hirani, Advocates.

For the Respondents : Mr. Atul Tripathi, Senior Standing Counsel with Mr V.K. Attri, Advocate.

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HON'BLE MR JUSTICE VIBHU BAKHRU
HON'BLE MR JUSTICE AMIT MAHAJAN

JUDGMENT

VIBHU BAKHRU, J

INTRODUCTION

1. The petitioner (hereafter '**IOCL'**) has filed the present petition being aggrieved by denial of claims for the refund of accumulated Input Tax Credit (hereafter **'ITC'**). The same was denied to the petitioner on the ground that the rate of tax on input supply and output supply are the same. According to the Revenue, the refund is not permissible in view of Clause (ii) of the proviso to Section 54(3) of the Central Goods & Service Tax Act, 2017 (hereafter **'the CGST Act'**).

2. The petitioner states that it accumulates unutilized ITC on account of rate of tax on certain inputs being higher than the rate of tax, chargeable on bottled Liquid Petroleum Gas (hereafter '**LPG')** – the petitioner's output supply. Thus, according to the petitioner, refund of unutilized ITC is not proscribed in terms of the proviso to Section 54(3) of the CGST Act.

QUESTION TO BE ADDRESSED

3. The principal question that arises for consideration is whether in the given facts refund of accumulated ITC is proscribed by virtue of Clause (ii) of the proviso to Section 54(3) of the CGST Act.

BRIEF FACTS

4. The petitioner, is a public sector undertaking and is, *inter alia*, engaged in the business of bottling and distributing LPG for domestic as well as industrial use.

5. The principal source of LPG is oil refineries processing crude oil. LPG vapour is produced in the oil refineries during the refining process. It is stated that LPG consists of various hydrocarbons such as propylene, butane and butylene. The said hydrocarbons are liquefied on compression. LPG is transported in bulk through road and rail to the petitioner's bottling plant. It is unloaded and compressed into liquid form and the same is refilled and bottled in cylinders. The cylinders are thereafter sealed and safety valves are fixed. The said cylinders are then distributed to customers.

6. Once the seals of the cylinder are opened, the LPG returns to the gaseous state, which is used by the end consumers. The Supreme Court had considered the said process in ***Commissioner of Income Tax-I, Mumbai v. Hindustan Petroleum Corporation Ltd.***[1] in the context of whether the same amounts to manufacture or production for the purpose of Section 80-HH, 80-I and 80-IA of the Income Tax Act, 1961. The Court concluded that the LPG produced at the oil refineries is not in a state which can be supplied directly to the consumers for domestic use. LPG bottling is a highly technical and complex activity, which requires precise functions of machines operated by technical experts. And, bottling LPG in cylinders effectively renders the product marketable for domestic use. In view of the aforesaid findings, the Supreme Court held that the same amounts to production.

7. The petitioner has two bottling plants in Delhi for supply of LPG. One is located at Tikri Kalan and the other at Madanpur Khadar.

8. The bulk LPG used as the principal input, as well as bottled LPG supplied by the petitioner, are chargeable to Goods and Service Tax (hereafter **'GST'**) at the rate of 5% in terms of Entry No.165 and 165A of Schedule I appended to CGST Notification Ref. No.1/2017 – CT (Rate) dated 28.06.2017. However, the petitioner also uses various other items in the production of bottled LPG, which includes

[1] (2017) 15 SCC 254

accessories required for the purpose of safety. The said items are chargeable to varying rates of GST.

9. The petitioner applied for refund of accumulated ITC for various tax periods. A summary of the applications filed in Form GST RFD-01 and the period for which the said applications were filed are set out below:

"S.No.	Date of filing	Period	Amount (in Rs.)
1	04.03.2022	October, 2018 to December, 2019	8,63,48,590
2	04.03.2022	January, 2020	2,03,31,108
3	11.03.2022	February, 2020	2,21,91,912
4	22.06.2022	July, 2020	58,46,517
5	24.06.2022	August, 2020	1,22,98,882"

10. The said applications were acknowledged but the same were not processed. The concerned officer issued show cause notices (in Form GST RFD-08) pursuant to the respective refund applications filed by the petitioner. The petitioner responded to the said show causes notices. However, the petitioner's claims were not accepted. The Adjudicating Authority rejected the applications filed by the petitioner for various tax periods by respective Orders-in-Original. A tabular statement indicating the details of the Orders-in-Original (five in number) denying refund for the respective tax-periods is set out below:

"S.No.	Date of Order-in-Original	Tax Period	Refund Amount (in Rs.)
1	11.08.2022	October, 2018 to December, 2019	8,63,48,590.00

2	11.08.2022	January, 2020	2,03,31,308.00
3	11.08.2022	February, 2020	2,21,91,912.00
4	24.08.2022	July, 2020	58,46,517.00
5	24.08.2022	August, 2020	1,22,98,882.00”

11. The petitioner filed separate appeals against the respective Orders-in-Original passed by the Adjudicating Authority before the Appellate Authority. However, the said appeals were rejected by a common Order-in-Appeal No.19-23/2023-24 dated 21.04.2023 (hereafter the **‘impugned order’**) which is assailed in the present petition.

REASONS AND CONCLUSION

12. At the outset, it is material to note that in terms of Section 112 of the CGST Act, the petitioner has a remedy of appealing the impugned order before the Appellate Tribunal. However, the petitioner is unable to avail of the said remedy as the Tribunal is not constituted. Thus, we consider it apposite to entertain the present petition.

13. A perusal of the Orders-in-Original indicates that the petitioner’s claim for refund was denied on the ground that the bulk LPG as well as bottled LPG is the same product chargeable to GST at the rate of 5%. The Adjudicating Authority held that in the circumstances, the petitioner’s case is not one of inverted duty structure and therefore, the refund is proscribed in terms of Clause (ii) to Section 54(3) of the CGST Act. The Adjudicating Authority referred to the Circular No.135/5/2020-GST dated 31.03.2020 (hereafter also referred to as

'**Circular No.135/5/2020'**) and noted that in terms of Clause (ii) of the proviso to Section 54(3) of the CGST Act, the refund of ITC is impermissible in cases where input and output supplies are the same.

14. The Appellate Authority found no fault with the orders passed by the Adjudicating Authority and accordingly upheld the denial of refund of accumulated ITC to the petitioner. The relevant extract of the impugned order is set out below:

> "6. I find that the adjudicating authority has rejected the appellant's all five refund claims on identical ground i.e. by relying on para 3.2 of Circular No.135/5/2020-GST dated 31.03.2020 that the input and the output both are taxable @5% GST and the inverted duty structure is not applicable in the appellant's case and the other inputs which are taxable @18% GST formed a very minor part of total input utilized / availed by them. In this context, the adjudicating authority has mentioned para 3.2. of Circular No.135/05/2020-GST dated 31.03.2020 in the impugned order, which is reproduced hereunder:
>
> > "*3.2 It may be noted that* ***refund of accumulated ITC in terms clause (ii) of sub-section (3) of section 54 of the CGST Act is available where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies****. It is noteworthy that, the input and output being the same in such cases, though attracting different tax rate at different points in time, do not get covered under the provisions of clause (ii) of sub-section (3) of section 54 of the CGST Act.* ***It is hereby clarified that refund of accumulated ITC under clause (ii) of sub-section (3) of section 54 of the CGST Act would not be applicable in cases where the input and the output supplies are the same.***"
>
> 6.1 In this context, the appellant submitted that the above clarification is not applicable in their case as it is applicable only

> in the cases where there is accumulation of ITC due to reduction in tax rate by the Government i.e. same goods were procured at different tax rates at two different points of time which resulted in accumulation of ITC to the recipient of such goods.
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> 6.2 On going through the relevant portion of Circular No.135/05/2020-GST dated 31.03.2020, I find that though, there is force in the submission made by the appellant that the clarification is applicable in those cases where accumulation of ITC was due to reduction in tax rate by the Government yet these clarifications applicable upon them which is evident from the last sentence of para 3.2 of the above Circular which clearly clarifies that refund of accumulated ITC under clause (ii) of sub-section (3) of section 54 of the CGST Act would not be applicable in cases where the input and the output supplies are the same. In the appellant's case, the adjudicating authority observed that the major input used by the appellant in LPG (HSN 2711) which was procured in bulk quantity from refiners and taxable @5% GST. The said LPG is repacked in domestic cylinder and supplied / marketed also @5% GST. Hence, the observations of the adjudicating authority, in this context, are sustainable and the appellant's submissions are not acceptable."

15. It is apparent from the above that the Appellate Authority had accepted that Circular No.135/05/2020 was applicable in cases where accumulation of ITC was due to reduction in tax. Nonetheless, the Appellate Authority was of the view that the petitioner was not entitled to refund by virtue of the last sentence of paragraph 3.2 of the Circular 135/5/2020, which provided that provisions of Clause (ii) of Sub-section (3) of Section 54 was inapplicable, where input and output supplies are the same.

16. Before proceedings to examine the import of Circular No.135/05/2020 issued by the Central Board of Indirect Taxes and Customs (**CBIC**), it is important to note that the said Circular was in

exercise of powers under Section 168(1) of the CGST Act. This is expressly stated in the opening paragraph of the said Circular. It is thus relevant to refer to Sub-section (1) of Section 168 of the CGST Act, which reads as under:

> "168(1) The Board may, if it considers it necessary or expedient so to do for the purpose of uniformity in the implementation of this Act, issue such orders, instructions or directions to the central tax officers as it may deem fit, and thereupon all such officers and all other persons employed in the implementation of this Act shall observe and follow such orders, instructions or directions."

17. It is apparent from the plain reading of Sub-section (1) of Section 168 of the GST Act that CBIC can issue such orders, instructions, or directions only if it considers it necessary and expedient to do for the purpose of uniformity in implementation of the CGST Act. Plainly, CBIC has no power to issue circulars in derogation of the provisions of the CGST Act. CBIC can neither add to the provisions of the CGST Act nor curtail the import of any part of the enactment. Section 168(1) of the CGST Act confines the powers of CBIC to issue circulars for uniformly implementing the provisions of the CGST Act. It can do nothing further. Plainly, if the IOCL is entitled to refund in terms of Section 54(1) of the CGST Act, the same cannot be denied by virtue of any circular issued under Section 168(1) of the CGST Act.

18. The question whether IOCL's claim for refund for accumulated unutilised ITC is admissible, has to be determined with reference to the express provisions of Section 54 of the CGST Act. In terms of Section

54(1) of the CGST Act, any person claiming refund of tax and interest paid on such tax or any amount paid by him, is entitled to make an application for refund before expiry of two years from the relevant date, which is defined under Explanation (2) to Section 54 of the CGST Act. Sub-section (3) of Section 54 of the CGST Act provides that subject to provisions of Sub-section (10) of Section 54 of the CGST Act, a person may claim refund of unutilised ITC at the end of any tax period. However, the proviso to Sub-section (3) to Section 54 of the CGST Act restricts the entitlement to refund of unutilised ITC. It expressly provides that no refund of unutilised ITC would be allowed except in cases covered under Clauses (i) and (ii) of the proviso to Section 54(3) of the CGST Act. Under Clause (i) of the proviso to Section 54(3) of the CGST Act, refund of ITC is available in cases of zero rated supplies made without payment of tax. In terms of Clause (ii) of the proviso to Section 54(3) of the CGST Act, refund is admissible, where the credit is accumulated on account of rate of tax on inputs being higher than the rate of tax of output supplies. Sub-section (3) of Section 54 of the CGST Act is set out below:

> "**Section 54. Refund of tax.-**
>
> xxx xxx xxx
>
> (3) Subject to the provisions of sub-section (10), a registered person may claim refund of any unutilised input tax credit at the end of any tax period:
>
> **Provided** that no refund of unutilised input tax credit shall be allowed in cases other than-

(i) zero rated supplies made without payment of tax;

(ii) where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (other than nil rated or fully exempt supplies), except supplies of goods or services or both as may be notified by the Government on the recommendations of the Council:

Provided further that no refund of unutilised input tax credit shall be allowed in cases where the goods exported out of India are subjected to export duty:

Provided also that no refund of input tax credit shall be allowed, if the supplier of goods or services or both avails of drawback in respect of central tax or claims refund of the integrated tax paid on such supplies."

19. The Supreme Court had considered the proviso to sub-section (3) to Section 54 in ***Union of India and Ors. v. VKC Footsteps India Pvt. Ltd.***[2] and had authoritatively held that the refund of unutilised ITC was confined to two categories as spelt out in Clauses (i) and (ii) of the proviso to Sub-section (3) of Section 54 of the CGST Act. The relevant extract of the said decision is set out below:

"98. Sub-Section (3) of Section 54 begins, in its main part, with the stipulation that a registered person may **claim refund** of any 'unutilised ITC at the end of any tax period'. Whether we construe the first proviso as an exception or in the nature of a fresh enactment, the clear intent of Parliament was to confine the grant of refund to the two categories spelt out in clauses (i) and (ii) of the first proviso. That clauses (i) and (ii) are the only two situations in which a refund can be granted is evident from the opening words of the first proviso which stipulates that "**no refund of unutilised input tax credit shall be allowed in cases other than**". What follows is clauses (i) and (ii). The

[2] (2022) 2 SCC 603

> intent of Parliament is evident by the use of a double – negative format by employing the expression "no refund" as well as the expression "in cases other than." In other words, a refund is contemplated in the situations provided in clauses (i) and (ii) and no other. To put it differently, the first proviso can be recast, without altering its meaning to read that a refund of unutilised ITC shall be allowed only in the cases governed by clauses (i) and (ii). …"

20. The petitioner's claim for refund is founded on Clause (ii) of the proviso to Section 54(3) of the CGST Act. According to the petitioner, the rate of tax on certain inputs is higher than the tax paid on outputs (bottled LPG). Resultantly, the petitioner has been unable to fully utilise the ITC on its inputs.

21. There is no controversy or dispute that the petitioner uses various items in production of bottled LPG, which include accessories required for the purposes of safety. Undisputedly, the items and accessories as specified are essential for production of the bottled LPG and making it suitable for retailing. The said items are chargeable to varying rates of GST. A tabular statement setting out the input supplies, their classification, and the rate of tax chargeable on such supplies as set out in petition, is reproduced below:

"**Name of Input**	**HSN**	**Tax Rate (%)**
LPG bulk sourced from refineries (owned or third-party)	2711	5
SC Valves	8481	18
Safety Caps	3603	18
Nylon thread	8459	18
Stainless steel clips	8305	18
Plastic seals	3926	18

Lubricants	8413	18
Dry Chemical for DCP Extinguisher	3813	18
Nuts and Bolts	7318	18
Gasket, Water pump, Fuel Filter, Oil, Clamp, etc.	3804	18"

22. It is material to note that Clause (ii) of proviso to sub-section (3) of Section 54 of the CGST Act is applicable only where ITC has accumulated on account of "*rate of tax on inputs being higher than the rate of tax on output supplies*". The use of the word 'inputs' in plural clearly indicates that the refund of accumulated ITC is not confined to ITC accumulated on a singular input. Thus, there may be multiple inputs that may be used or consumed for effecting the output supplies. The use of the words 'output supplies' also indicates that the taxpayer's output supply may not be singular. In such circumstances, it would be necessary to determine whether the accumulation of any unutilised ITC is on account of the rate of tax on inputs exceeding the rate of tax on the output or for any other reason. In case where the accumulation of ITC is attributable solely to the rate of tax on inputs exceeding the rate of tax on output supplies, the taxpayer's claim for refund on accumulated unutilised ITC will squarely fall under Clause (ii) of proviso to sub-section (3) of Section 54 of the CGST Act.

23. It is important to note that Clause (ii) of Section 54(3) of the CGST Act does not proscribe the grant of refund where the input and the output are the same. Clause (ii) of proviso to sub-section (3) of Section 54 of the CGST Act merely restricts the refund of unutilised ITC to cases where there is accumulation of unutilised ITC on account

of rate of tax on inputs being higher than the rate of tax on the output supplies.

24. Clause (ii) of proviso to sub-section (3) of Section 54 of the CGST Act does not contemplate comparing rate of tax on the principal input with the rate of tax chargeable on the principal output supply. There is neither any reason nor any scope to further confine the refund of unutilised ITC only to cases where the rate on main input is higher than the rate of tax on the principal output.

25. It is necessary to bear in mind that one of the principal objects of enacting the CGST Act was to address the cascading effect of taxes as the taxes levied by the Central Government and State Governments were not available for being set off for payment of other taxes. It is clear that the legislative intent behind grant of refund of unutilised ITC that has accumulated on account of inverted tax structure is to confine the tax to the tax on the output supplies at the rate so fixed. In view of the plain language of proviso to Sub-section (3) of Section 54 of the CGST Act, the Revenue's contention that the petitioner is not entitled to refund of unutilised ITC as the rate of bulk LPG and bottled LPG is the same, is unsustainable. It is impermissible to disregard the rate of tax on other inputs.

26. As stated at the outset, a taxpayer's claim for refund, which is admissible under Section 54 of the CGST Act, cannot be denied on account of a Circular issued by CBIC under Section 168(1) of the CGST Act. Plainly, if the Circular No.135/05/2020 is read in the manner as

contended by the Revenue, it would be in conflict with the provisions of Section 54(3) of the CGST Act and thus, would be liable to be set aside and disregarded. However, plain reading of the Circular 135/5/2020 indicates that it does not proscribe grant of refund in cases where the principal input and the output supply are similar. It is apparent from Article 3 of the said Circular that it relates to a clarification regarding refund of ITC, which has accumulated on account of reduction in the GST rate. It would be relevant to refer to Article 3 of the Circular 135/5/2020. The same is set out below:

> "**3. Refund of accumulated input tax credit (ITC) on account of reduction in GST Rate**
>
> 3.1 It has been brought to the notice of the Board that some of the applicants are seeking refund of unutilized ITC on account of inverted duty structure where the inversion is due to change in the GST rate on the same goods. This can be explained through an illustration. An applicant trading in goods has purchased, say goods "X" attracting 18% GST. However, subsequently, the rate of GST on "X" has been reduced to, say 12%. It is being claimed that accumulation of ITC in such a case is also covered as accumulation on account of inverted duty structure and such applicants have sought refund of accumulated ITC under clause (ii) of sub-section (3) of section 54 of the CGST Act.
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> 3.2 It may be noted that refund of accumulated ITC in terms clause (ii) of sub-section (3) of section 54 of the CGST Act is available where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies. It is noteworthy that, the input and output being the same in such cases, though attracting different tax rates at different points in time, do not get covered under the provisions of clause (ii) of sub-section (3) of section 54 of the CGST Act. It is hereby clarified that

> refund of accumulated ITC under clause (ii) of sub-section (3) of section 54 of the CGST Act would not be applicable in cases where the input and the output supplies are the same."

27. It is clear from a plain reading of paragraph 3.2 of the Circular 135/5/2020 that it seeks to clarify that in cases where input and output is the same but the tax has accumulated on account of the different tax rates at different points of time, refund under Section 54 of the CGST Act is not admissible. It is not necessary for this Court to examine whether such clarification falls foul of Section 54(3) of the CGST Act as it is apparent that the same is inapplicable in the facts of the present case. The clarification seeks to address an issue where the ITC is accumulated on account of different rates being applicable at different points of time. It does not seek to address any issue where the principal input and output is the same. In terms of the Circular 135/5/2020, if the rate of tax on input and output is the same and ITC is accumulated on account of different rates being applicable at different points of time, the case would not fall under Clause (ii) of the proviso to Sub-section (3) of Section 54 of the CGST Act. The use of the words, the input and output being the same, is essentially in the context of the rate on input and output being the same.

28. Circular No.135/05/2020 has no application where ITC, refund of which is sought, has accumulated on account of rate of taxes on certain inputs being higher than tax chargeable on the output supply, notwithstanding that the one of the main input and output is chargeable at the same rate of tax.

29. There may be myriad of circumstances where the ITC accumulates notwithstanding that the rate of tax on input and output supplies is the same. Mr Ganesh, learned senior counsel appearing for petitioner had referred to the decision of the Supreme Court in ***Union of India and Ors. v. VKC Footsteps India Pvt. Ltd.*** (*supra*) and mentioned the following illustrative cases, where claim for refund may arises on account of factors other than the duty structure:

> "i) High discount pricing
>
> (ii) Predatory pricing
>
> (iii) Shut down of business or industry
>
> (iv) Business loss
>
> (v) Economic compulsion to sell at below cost prices
>
> (vi) Stoppage of work"

30. Clearly, in such cases, refund of unutilised ITC would not be admissible by virtue of proviso to Sub-section (3) of Section 54 of the CGST Act.

31. In ***Shivaco Associates and Anr. v. Joint Commissioner of State Tax, Directorate of Commercial Taxes and Ors.***[3] the taxpayer was engaged in supplying LPG in containers. The tax on bulk LPG (input supply) was chargeable at 18% but the tax on output supply being LPG containers for domestic consumers was 5%. The Revenue had denied the refund of ITC accumulated for the aforesaid reason on the ground

[3] 2022 SCC OnLine Cal 459

that the input and the output supply was the same. The Calcutta High Court accepted the petitioner's claim and rejected the Revenue's contention that refund was not admissible by virtue of the Circular 135/05/2020. The Court held that any circular issued under Section 168(1) of the CGST Act "*cannot supplant or implant any provision which is not available in the Act*". The Circular could not restrict release of benefits as provided under the CGST Act. The Court held as under:

> "26. In the present case, the Act does not mention about non-granting of the benefit of accumulated input tax credit where the input and output supplies are the same. The circular is trying to restrict the refund to a particular set of supplies. The circular is trying to create a class inside the class, which is impermissible. According to the Act, refund is permissible in respect of all classes where the input tax is higher than the output tax. By way of the circular, the Board is curtailing the said benefit and making refund permissible only if the input and output supplies are different. The same amounts to overreaching the provisions as laid down in the Act.
>
> 27. It cannot be said that the legislature was unmindful of the fact that there may be instances where the input and output supplies are the same. On the contrary, it can be said that the legislature consciously did not create any distinction for allowing refund in all cases where the input tax is more than the output tax. The said benefit is applicable to all similar cases."

32. In ***Baker Hughes Asia Pacific Limited v. Union of India***[4], the Hon'ble Rajasthan High Court held that in cases where the refund of accumulated ITC arises on account of the inverted duty structure, the

[4] 2022 SCC OnLine Raj 1061

same could not be denied on the ground that the input and output supplies were the same.

33. In ***BMG Informatics (P.) Ltd. v. The Union of India and Ors.***[5], the Hon'ble Gauhati High Court held that Circular No. 135/05/2020 is unsustainable and is liable to be ignored.

34. Mr Tripathi, learned counsel appearing for Revenue had sought to distinguish the aforesaid decision on the ground that in the said cases, there was a difference in the rate of tax chargeable on input and output even though the input and output supplies were the same. He contended that therefore, in such circumstances, refund would be admissible under Clause (ii) to proviso to Sub-section (3) of Section 54 of the CGST Act. He argued that no refund would be admissible in the present case as the rate of tax on bulk LPG and bottled LPG was the same.

35. We do not find merit in the said contention. This is because it ignores the rate of tax chargeable on inputs other than LPG, which are admittedly higher than the rate of GST chargeable on the bottled LPG. More importantly, it disregards the fact that the ITC has accumulated on account of the rate on tax on such inputs being higher than the output supply – bottled LPG.

36. It is also relevant to note that the Appellate Authority had, *inter alia*, found that the petitioner's claim for refund would not be admissible by virtue of the Circular No.135/05/2020 as in terms of the

[5] 2021 SCC OnLine Gau 2570

paragraph 3.2 of the said Circular refund of accumulated ITC was not available, where the input and output supplies were the same. It is implicit in the contentions advanced on behalf of the Revenue before us that, this ground stands virtually abandoned. This is because the decisions referred on behalf of the petitioner are sought be distinguished on the basis that though the input supply and output supply is the same, the rate chargeable on input and output are different. In any view, we find no merit in the Revenue's contention.

37. In view of the above, the present petition is allowed.

38. The concerned authority is directed to process the petitioner's applications for refund along with applicable interest in accordance with law as expeditiously as possible and in any event, within a period of six weeks from date.

39. The pending application is also disposed of.

VIBHU BAKHRU, J

AMIT MAHAJAN, J

DECEMBER 05, 2023
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