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

% **Judgment reserved on: 03 September 2024**

Judgment pronounced on: 27 November 2024

+ ITA 494/2022

PR. COMMISSIONER OF INCOME TAX (CENTRAL)-3

…. Appellant

Through: Mr. Gaurav Gupta, SSC Mr. Shivendra Singh & Mr. Yojit Pareek, JSCs

versus

M/S TDI INFRASTRUCTURE LTD …. Respondent

Through: Mr. Salil Aggarwal, Senior Advocate with Mr. Uma Shankar and Mr. Mahir Aggarwal, Advocates.

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CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

J U D G M E N T

RAVINDER DUDEJA, J.

1. These two appeals impugn the common order dated 11.05.2020 of the Income Tax Appellate Tribunal [**"ITAT"**] for the Assessment Year [**"AY"**] 2007-08 & 2008-09.

2. The common questions of law sought to be urged by the Revenue for the consideration of this Court and crystallized in the Court's order dated 12.04.2023 are as under:-

> "D. Whether Hon'ble ITAT has erred in considering Section 153C restricts assessment beyond the documents considered for deriving satisfaction note for starting the proceedings of the other person?
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> E. Whether Hon'ble ITAT has erred in considering Section 153C restricts assessing officer to enquire beyond the documents considered for deriving satisfaction note for starting the proceedings of the other person?"

3. Search and seizure operations under Section 132 of the Income Tax Act, 1961 were conducted in the case of Taneja-Puri Group of cases in various premises on 05.01.2009. During the course of the said search, incriminating material in relation to the respondent were unearthed. Significantly, the premises of respondent company were also covered under a survey operation covered under Section 133-A of the Act.

4. The facts as far as AY 2007-08 is concerned, are that a notice under Section 153C was issued to the Assessee. In response to the said notice, respondent filed its return of income on 20.10.2010, declaring current year income of Rs. 53898676/-, which was fully setoff against unabsorbed brought forward claim for business losses.

5. The original return was filed by the assessee on 30.09.2007, declaring total income of Rs. 469913140/-. There was a difference between the return filed under Section 153C and the return dated 30.09.2007 arising on account of additional claim of brokerage paid and interest charged by the respondent which was not claimed earlier.

6. By virtue of Assessment Order dated 31.12.2010 under Section 153C read with Section 143(3) of the Act, Assessing Officer [**"AO"**], made the following additions:-

> "a. Addition of Rs. 64,34,57,334/- by disallowing the claim for brokerage and interest charges. The said addition was disallowed on merits as well as the impermissibility of raising a fresh claim in a return filed in response to S. 153C of the Act. It is a matter of record that the Respondent has been consistently maintaining its books of accounts on the basis of Percentage Completion Method - wherein interest and brokerage is capitalised under Work In Progress, and taken to profit & loss account only in proportion of the sale, based on percentage completion. However, there exist no circumstances to justify departure from this practice and further aggravated by the Respondent's illegal approach to claim this deduction in the return filed under S. 153C of the Act.
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> b. Addition of Rs. 1,15,00,000/- made on the strength of documents recovered from the Respondent's premises at Kundli. The said papers reflect payments made to Arvindji and subsequent adjustment made to the payments made by him for consolidation of land.
>
> c. Denial of claim for deduction under S. 80(IB) of Rs. 15,45,21,5311- as the respondent, had violated conditions (c) of Section 80 18(10) of the Act. It is submitted that the housing project being developed by the respondent consists of different categories of flats having different built-up area. Since the housing project of the respondent is located within a distance of less than 25 kilometres from Delhi, the built up area of each residential unit in the project has to be a maximum of 1000 square feet. By assessing officer peruse the maps duly approved by the competent authority, which were filed by the respondent to conclude that flats in certain towers were of bigger sizes and had built up area of more than 1000 square feet."

7. Aggrieved by the Assessment Order, respondent approached Commissioner of Income Tax (Appeals) [**"CITA"**]. Vide order dated 22.06.2012, the First Appellate Authority held as follows:-

> "a. Addition of Rs. 64,34,57,334/- on account of fresh claim of brokerage and interest charges was confirmed. The respondent is engaged in the business of development and construction of Integrated Township in Kundli at Sonipat. Further the respondent

has been following percentage of completion method with respect to separate Township and is recognising the sales from the project only when a certain percentage of estimated cost of construction in the said project is completed . The said method is in accordance with the standards issued by the Institute of Chartered Accountants of India and therefore on the same the cost of interest/brokerage relatable to each of the project being direct cost of construction had been rightly capitalised by the respondent. Hence now it is not open for the Respondent to make Fresh claim for deduction of these expenditures for the year under consideration.

b. The addition made by the assessing officer on the strength of papers discovered at the respondent premises in relation to Arvindj was confined to Rs. 80,00,000/-, instead of Rs. 1,15,00,000/-;

c. The respondent was allowed to claim proportionate deduction under section 8018 to the extent of residential units having less than 1000 square feet of built-up area."

8. Feeling aggrieved, Respondent Revenue preferred an appeal before ITAT and vide order dated 11.05.2020, ITAT allowed the respondent's appeal.

9. The facts relevant to AY 2008-09 are that Assessee was issued a notice under Section 153C of the Act in relation to AY 2008-09 and in response to the said notice, respondent filed its return on 20.08.2010, declaring the income of Rs. 265920560/-, which was fully setoff against an unabsorbed brought forward claim for business losses.

10. Respondent had originally filed its return of income on 30.09.2008 through e-filing Portal, declaring total income of Rs. 580841350/-, which was subsequently revised on 17.12.2008, declaring the total income of Rs. 229296060/-.

11. There a difference between the return filed under Section 153C and the revised return arising on account of additional claim of brokerage paid and interest charged by the respondent which was not

claimed earlier. Assessment Order dated 31.12.2010 was passed under Section 153C read with Section 143(3) of the Act, whereby, the Assessing Officer had made the following additions:-

> "a. Addition of Rs. 33,83,41,154/- by disallowing the claim for brokerage and interest charges. The said addition was disallowed on merits as well as the impermissibility of raising a fresh claim in a return filed in response to S. 153C of the Act. It is a matter of record that the Respondent has been consistently maintaining its books of accounts on the basis of Percentage Completion Method - wherein interest and brokerage is capitalised under Work In Progress, and taken to profit & loss account only in proportion of the sale, based on percentage completion. However, there exist no circumstances to justify departure from this practice and further aggravated by the Respondent's illegal approach to claim this deduction in the return filed under S. 153C of the Act.
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> b. Addition of Rs. 1,05,56,000/- made on the strength of documents unearthed during the search and survey action. The seized document was a diary containing accounts of some land aggregators namely, Jaiveer and Praveen reflecting payments made to farmers, both in cash and in cheque. The assessing officer had summoned Jaiveer and his statement was recorded under oath, wherein he admitted purchasing land on behalf of Taneja Group from farmers and received payment from the group for his services. The assessing officer made the addition to the tune of 20% of Rs.1,72,60,000 paid in cash by the respondent, under the provisions of section 40A(3) and Rs. 71,04,0001- which could not be satisfactorily explained by the respondent.
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> c. Addition of Rs. 50,00,000/- on account of loose papers found at 28 Prithviraj Road during the course of search. The said paper contained details of land purchase from one Chacha Mange Ram for the project at Kundli and is written by DN Taneja the chairman of the respondent, in his own handwriting. The said amount represented the payment made by the Respondent outside the books of accounts.
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> d. Denial of claim for deduction under S. 80(IB) of Rs. 7,76,97,104/- as the respondent, had violated conditions (c) of Section 80 18(10) of the Act. It is submitted that the housing project being developed by the respondent consists of different categories of flats having different built-up area. Since the housing project of the respondent is located within a distance of less than 25 kilometres from Delhi, the built up area of each residential unit in the project has to be a maximum of 1000 square feet. By assessing officer peruse the maps

> duly approved by the competent authority, which were filed by the respondent to conclude that flats in certain towers were of bigger sizes and had built up area of more than 1000 square feet."

12. Feeling aggrieved, Assessee filed an appeal before the Commissioner, Income Tax (Appeals) **["CITA"**]. Vide order dated 22.06.2012, the First Appellate Authority held as follows:-

> "a. Addition on account of fresh claim of brokerage and interest charges was confirmed. The respondent is engaged in the business of development and construction of Integrated Township in Kundli at Sonipat. Further the respondent has been following percentage of completion method with respect to separate Township and is recognising the sales from the project only when a certain percentage of estimated cost of construction in the said project is completed. The said method is in accordance with the standards issued by the Institute of Chartered Accountants of India and therefore on the same the cost of interest/brokerage relatable to each of the project being direct cost of construction had been rightly capitalised by the respondent. Hence now it is not open for the Respondent to make Fresh claim for deduction of these expenditures for the year under consideration.
>
> b. The addition made by the assessing officer on the strength of diary containing accounts of land aggregators was restricted. While the disallowance under S. 40A(3) was deleted on the ground that the cash payment had been made from the books of accounts, the unexplained investment of Rs. *71,04,000/-* was confirmed;
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> c. Addition of Rs. 50,00,000/- on account of loose papers found at 28, Prithviraj Road was deleted with the direction that the *necessary remedial measure with respect* to this amount should be undertaken in the case of Sh. D.N. Taneja.
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> d. The respondent was allowed to claim proportionate deduction under section 80lS to the extent of residential units having less than 1000 square feet of built-up area."

13. Aggrieved by the said order, Revenue has also Assessee preferred separate appeals before the ITAT vide order dated 11.05.2020, ITAT allowed the respondent's appeal.

14. Learned counsel appearing for the Revenue has assailed the finding of ITAT arguing that there is no finding in the impugned order

that the seized documents recorded in the satisfaction note prior to exercising jurisdiction under Section 153C of the Act, do not belong to the respondent, and thus, ITAT has erroneously concluded that the additions were made on the basis of survey proceedings exclusively and ignored the disallowance of brokerage and interest expenses undertaken by the respondent only in response to the return filed under Section 153C and not claimed previously in the original and the revised return.

15. As far as the present appeals are concerned, the question is whether AO's assumption of jurisdiction under Section 153C of the Act qua the assessee was justified on the facts and circumstances of the case.

16. A predecessor Bench of this Court in **CIT v. Kabul Chawla (2015) 61 Taxman.com 412/234 Taxman 300/[2016] 380 ITR 573/281 CTR 45 (Delhi)** held that if no incriminating material is found during the course of the search in respect of an issue, then no addition in respect of such an issue can be made in the assessment under Sections 153A and 153C of the Act. The legal position summarized in the subsequent decision of **Pr. CIT v Meeta Gulgutia [2017] 82 Taxmann.com 287/248 Taxman 384/395 ITR 526/295 CTR 466 (Delhi)** is reproduced herein below:-

> "37. On a conspectus of Section 153A(l) of the Act, read with the provisos thereto, and in the light of the law explained in the aforementioned decisions, the legal position that emerges is as under:
> i. Once a search takes place under section 132 of the Act, notice under section 153 A (1) will have to be mandatorily issued to the person searched requiring him to file returns for six AYs immediately preceding the previous year relevant to the A Y in which the search takes place.

ii. Assessments and reassessments pending on the date of the search shall abate. The total income for such AYs will have to be computed by the AOs as a fresh exercise.

iii. The AO will exercise normal assessment powers in respect of the six years previous to the relevant AY in which the search takes place. The AO has the power to assess and reassess the 'total income' of the aforementioned six years in separate assessment orders for each of the six years. In other words there will be only one assessment order in respect of each of the six AYs "in which both the disclosed and the undisclosed income would be brought to tax".

iv. Although section l53A does not say that additions should be strictly made on the basis of evidence found in the course of the search, or other post-search material or information available with the AO which can be related to the evidence found., it does not mean that the assessment "can be arbitrary or made without any relevance or nexus with the seized material. Obviously an assessment has to be made under this section only on the basis of seized material."

v. In absence of any incriminating material, the completed assessment can be reiterated and the abated assessment or reassessment can be made. The word 'assess' in section 153A is relatable to abated proceedings (i.e. those pending on the dale of search) and the word 'reassess' to completed assessment proceedings.

vi. Insofar as pending assessments are concerned, the jurisdiction to make the original assessment and
the assessment under section l53A merges into one. Only one assessment shall be made separately for each AY on the basis of the findings of the search and any other material existing or brought on the record of the AO.

vii. Completed assessments can be interfered with by the AO while making the assessment under section
153 A only on the basis of some incriminating material unearthed during the course of search or requisition of documents or undisclosed income or property discovered in the course of search which were not produced or not already disclosed or made known in the course of original assessment."

17. **In ClT v. RRJ Securities Ltd. [2015] 62 taxmann.com 391/[2016] 380 ITR 612/282 CTR 321 (Delhi)/2015 SCC Online Delhi 13085,** it has been held as under**:-**

"36. The decision in SSP Aviation (supra) cannot be understood to mean that the AO has the jurisdiction to make a re-assessment in

every case, where seized assets or documents are handed over to the AO. The question whether the documents/assets seized could possibly reflect any undisclosed income has to be considered by the AO after examining the seized assets/documents handed over to him. It is only in cases where the seized documents/assets could possibly reflect any undisclosed income of the Assessee for the relevant assessment years, that further enquiry would be warranted in respect of those years. Whilst, it is not necessary for the AO to be satisfied that the assets/documents seized during search of another person reflect undisclosed income of an Assessee before commencing an enquiry under section 153C of the Act, it would be impermissible for him to commence such enquiry if it is apparent that the documents/assets in question have no bearing on the income of the Assessee for the relevant assessment years.

37. As expressly indicated under section 153C of the Act the assessment or reassessment of income of a person other than a searched person would proceed in accordance with the provisions of section 153A of the Act. The concluded assessments cannot be interfered with under section 153A of the Act unless the incriminating material belonging to the Assessee has been seized.

38. As indicated above, in the present case, the documents seized had no relevance or bearing on the income of the Assessee for the relevant assessment years and could not possibly reflect any undisclosed income. This being the undisputed position, no investigation was necessary. Thus, the provisions of section 153C, which are to enable an investigation in respect of the seized asset, could not be resorted to; the AO had no jurisdiction to make the reassessment under section 153C of the Act."

18. In ***Pr. CIT* v. *Dreamcity Buildwell (P) Ltd.*** **(2019] 110 taxmann.com 28/266 Taxman 465/417 ITR 617/2019 SCC Online Delhi 9624, the Court observed as under:-**

"7. In the present case the search took place on 5th January 2009. Notice to the Assessee was issued under section 153 C on 19th November 2010. This was long prior to 1st June, 2015 and, therefore, section 153C of the Act as it stood at the relevant time applied. in other words, the change brought about prospectively with effect from 1st June, 2015 by the amended section 153C(I) of the Act did not apply to the search in the instant case. Therefore, the onus was on the Revenue to show that the incriminating materia1Jdocuments recovered at the time of search 'belongs' to the Assessee. In other words, it is not enough for the Revenue to show

that the documents either 'pertain' to the Assessee or contains information that 'relates to' the Assessee.

18. In the present case, the Revenue is seeking to rely on three documents to justify the assumption of jurisdiction under section 153C of the Act against the Assessee. Two of them, *viz.*, the licence issued to the Assessee by the DTCP and the letter issued by the DTCP permitting it to transfer such licence, have no relevance for the purposes of determining escapement of income of the Assessee for the AYs in question. Consequently, even if those two documents can be said to 'belong' to the Assessee they are not documents on the basis of which jurisdiction can be assumed by the AO under section 153C of the Act."

19. **In CIT v. Radhey Shyam Bansal [2011] 11 taxmann.com 294/200 Taxman 138/337 ITR 217/243 CTR 375 (Delhi)/2011 SCC Online Delhi 2495,** it was observed as under:-

"21. The word 'satisfaction' has not been defined in the Act. The satisfaction' by its very nature must precede before the papers/documents are sent by the Assessing Officer of the person searched to the Assessing Officer of the third person. Mere use or mention of the word 'satisfaction' in the order/note will not meet the requirement of concept of satisfaction as used in section 158BD. The satisfaction has to be in writing and can be gathered from the assessment order, if it is so mentioned/recorded, or from any other order, note or record maintained by the Assessing Officer of the person searched. The word 'satisfaction' refers to the state of mind of the Assessing Officer of the person searched, which gets reflected in a tangible shape/form when it is reduced into writing. It is the conclusion drawn or the finding recorded on the foundation of the material available. The word 'satisfied' occurs in many a statute and bas its connotation. The term 'is satisfied' means simply makes up its mind [per Lord Pearson in *Blyth* v. *Bivth* (1966) 1 ALL E.R. 524 (541)]. Dixon J. has defined it as 'actual persuasion'. It fundamentally means a mind not troubled by doubt or to adopt the language of Smith J. 'a mind which has reached a clear conclusion' (see *Angland* v. *Payne* (1944) N.Z.L.R. 610 (626).

The Assessing Officer is satisfied when he makes his mind or reaches a clear conclusion when he takes a *prima facie* view that the material available establishes 'undisclosed income' of a third party. Assessing Officer must reach a clear conclusion that good ground exists for the Assessing Officer of the third person to initiate proceedings as material before him shows or would establish

'undisclosed income' of a third person. At this stage, as the proceedings are at the very initial state, the 'satisfaction' neither is required to be firm or conclusive. The 'satisfaction' required is to decide whether or not block assessment proceedings are required to be initiated. But 'satisfaction' has to be founded on reasonableness. It cannot be capricious satisfaction. Though, it is a subjective satisfaction, it must be capable of being tested on objective parameters. The opinion though tentative, however, cannot be a product of imagination or speculation. It cannot be spacious or mercurial. It should not be a mere pretence and should be made in good faith rather than suspicion. Reliability, credibility or for that matter what weight has to be attached to the material, depends upon the subjective satisfaction of the Assessing Officer but definitely it is subject to scrutiny whether the satisfaction has a rational nexus or a relevant bearing to the formation of satisfaction and is not extraneous or irrelevant. The satisfaction must reflect rational connection with or relevant bearing between the material available and undisclosed income of the third person. The rational connection postulates and requires satisfaction of the Assessing Officer that a third person has 'undisclosed income' on the basis of evidence or material before him. The material itself should not be vague, indefinite, distinct or remote. If there is no rational or intangible nexus between the material and the satisfaction that a third person has undisclosed income', the conclusion would not deserve acceptation. Then the satisfaction is vitiated. It is to this limited extent that the satisfaction can be gone into and examined. The satisfaction though subjective, must meet the aforesaid criteria."

20. Prior to its amendment w.e.f. 01.06.2015, Section 153C of the Act read as under:-

> "**153C. Assessment of income of any other person** Notwithstanding anything contained in section 139, section 147, section 148, section 149, section 151 and section 153, where the Assessing Officer is satisfied that any money, bullion, jewellery or other valuable article or thing or books of account or documents seized or requisitioned belongs or belong to a person other than the person referred to in section 153A, then the books of account or documents or assets seized or requisitioned shall be handed over to the Assessing Officer having jurisdiction over such other person,"

21. The reason for introducing the amendment in Section 153 was considered by the predecessor Bench of this Court in the case of **THE**

PR. COMMISSIONER OF INCOME TAX CENTRAL-3 V. M/S. DREAMCITY BUILDWELL PVT. LTD. 2019 2019 SCC OnLine Del 9624 in the following paragraphs:-

> "15. It can straightaway be noticed that the crucial change is the substitution of the words 'books of account or documents, seized or requisitioned belongs to or belong to a person other than the person referred to in Section 153A' by two clauses i.e. a and b, where clause b is in the alternative and provides that 'such books of account or documents, seized or requisitioned' could 'pertain' to or contain information that 'relates to' a person other than a person referred to in Section 153A of the Act.
> 16. The trigger for the above change was a series of decisions under Section 153C, as it stood prior to the amendment, which categorically held that unless the documents or material seized 'belonged' to the Assessee, the assumption of jurisdiction under Section 153C of the Act qua such Assessee would be impermissible. The legal position in this regard was explained in ***Pepsi Foods Pvt. Ltd. v. Assistant Commissioner of Income Tax (2014) 367 ITR 112 (Del)*** where in para 6 it was held as under: —
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> > "6. On a plain reading of Section 153C, it is evident that the Assessing Officer of the searched person must be "satisfied" that inter alia any document seized or requisitioned "belongs to" a person other than the searched person. It is only then that the Assessing Officer of the searched person can handover such document to the Assessing Officer having jurisdiction over such other person (other than the searched person). Furthermore, it is only after such handing over that the Assessing Officer of such other person can issue a notice to that person and assess or reassess his income in accordance with the provisions of Section 153A. Therefore, before a notice under Section 153C can be issued two steps have to be taken. The first step is that the Assessing Officer of the person who is searched must arrive at a clear satisfaction that a document seized from him does not belong to him but to some other person. The second step is – after such satisfaction is arrived at – that the document is handed over to the Assessing Officer of the person to whom the said document "belongs". In the present cases it has been urged on behalf of the petitioner that the first step itself has not been fulfilled. For this purpose it would be necessary to

> examine the provisions of presumptions as indicated above. Section 132 (4A) (i) clearly stipulates that when inter alia any document is found in the possession or control of any person in the course of a search it may be presumed that such document belongs to such person. It is similarly provided in Section 292C (1) (i). In other words, whenever a document is found from a person who is being searched the normal presumption is that the said document belongs to that person. It is for the Assessing Officer to rebut that presumption and come to a conclusion or "satisfaction" that the document in fact belongs to somebody else. There must be some cogent material available with the Assessing Officer before he/she arrives at the satisfaction that the seized document does not belong to the searched person but to somebody else. Surmise and conjecture cannot take the place of "satisfaction."

17. In the present case the search took place on 5th January 2009. Notice to the Assessee was issued under Section 153 C on 19th November 2010. This was long prior to 1st June, 2015 and, therefore, Section 153C of the Act as it stood at the relevant time applied. In other words, the change brought about prospectively with effect from 1st June, 2015 by the amended Section 153C (1) of the Act did not apply to the search in the instant case. Therefore, the onus was on the Revenue to show that the incriminating material/documents recovered at the time of search 'belongs' to the Assessee. In other words, it is not enough for the Revenue to show that the documents either 'pertain' to the Assessee or contains information that 'relates' to the Assessee.

18. In the present case, the Revenue is seeking to rely on three documents to justify the assumption of jurisdiction under Section 153 C of the Act against the Assessee. Two of them, viz., the licence issued to the Assessee by the DTCP and the letter issued by the DTCP permitting it to transfer such licence, have no relevance for the purposes of determining escapement of income of the Assessee for the AYs in question. Consequently, even if those two documents can be said to _belong' to the Assessee they are not documents on the basis of which jurisdiction can be assumed by the AO under Section 153C of the Act.

19. As far as the third document, being Annexure A to the statement of Mr. D. N. Taneja, is concerned that was not a document that 'belonged' to the Assessee. Admittedly, this was a statement made by Mr. Taneja during the course of the search and survey proceedings. While it contained information that 'related' to the

> Assessee, by no stretch of imagination could it be said to a document that 'belonged' to the Assessee. Therefore, the jurisdictional requirement of Section 153C of the Act, as it stood at the relevant time, was not met in the present case.
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> 20. For the aforementioned reasons, this Court concludes that the ITAT committed no legal error in holding that the AO had wrongly assumed jurisdiction under Section 153C *qua* the Assessee. The ITAT, rightly, therefore, set aside the order of the CIT (A), which had held the contrary."

22. ITAT while referring to the decisions of this Court RRJ Securities (*supra*) and Dreamcity Buildwell (P) Ltd. (supra) came to the following conclusions in Para No. 23 of its order, which is reproduced below:-

> "The principle and ratio discussed in the aforesaid decision will apply here in this case also because admittedly none of the additions made in the impugned assessment orders are based on any seized/incriminating material either found during the course of search or has been recorded in the 'satisfaction note' by the Assessing Officer, and therefore, none of these additions can be made in the proceedings u/s. 153C. The argument raised by the Id . CIT-DR stands answered in view of the aforesaid decisions of the Hon'ble Jurisdictional High Court and moreover none of these additions are based on documents belonging to the assessee and what ld. CIT-DR is trying to canvass before us that, even if the seized documents pertaining or containing information that relates to the assessee is sufficient enough. This issue stands answered by the Hon'ble Jurisdictional High Court in the case of PCIT vs. Build Well Pvt. Ltd. and moreover looking to nature of addition also none of these additions are based on any satisfaction note. Thus, we do not find merits in the contention raised by the ld. CIT-DR. Accordingly, all the additions which are based on survey documents stands deleted being beyond the scope of proceedings u/s. 153C."

23. Keeping in view of the aforesaid, we are of the opinion that the question of law raised in the present appeals has already been settled by the earlier Division Bench of this Court in Kabul Chawla (*supra*) and Dreamcity Buildwell (P) Ltd. (*supra*). Accordingly, no substantial

question of law arises for consideration in the present appeals. The same are accordingly dismissed.

RAVINDER DUDEJA, J.

YASHWANT VARMA, J.

November 27, 2024/*RM*