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

Reserved on: 19.08.2020
Pronounced on: 31.08.2020

\+ **W.P.(C) 5393/2020**

CHAQUE JOUR HR SERVICES PVT.LTD. .... Petitioner

Through: Mr. Puneet Agarwal, Advocate with Mr. Deepak Anand, Ms. Hemlata Rawat and Ms. Purvi Sinha, Advocates.

versus

UNION OF INDIA & ORS. ..... Respondents

Through: Mr. Virender Pratap Singh Charak, Advocate with Ms. Shubhra Parashar, Mr. Pushpendr Singh Charak, Mr. Kapil Gaur, Mr. Vaishnav Kirti and Ms. Deepa Malik, Advocates for UOI.
Mr. Harpreet Singh, Advocate for Respondent Nos. 2, 3 and 4.

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MR. JUSTICE SANJEEV NARULA

J U D G E M E N T

SANJEEV NARULA, J.

W.P. (C) 5393/2020 & CM APPL. 19433/2020

1. The Petitioner is aggrieved with rejection of its declaration filed under the amnesty scheme- Sabka Vishwas (Legacy Dispute Resolution) Scheme,

2019 (hereinafter referred to as 'SVLDRS') for settlement of Service tax dues and by way of present writ petition under Article 226 of the Constitution of India, it has , *inter-alia* impugned the reasoned order dated 23rd March, 2020 passed by the Respondents in this regard. Further, the Petitioner seeks consequential relief of directing the Respondents to accept the declaration and issue a discharge certificate in Form SVLDRS-4 for the amount in question.

FACTS IN BRIEF:

2. Briefly stated the facts of the case are that Petitioner is a Company engaged in the business of providing staffing services and solutions which includes general staffing, recruitment and supply of manpower etc. It was previously registered under the Finance Act, 1994 and was allotted a Service Tax registration. With Central Goods and Services Tax Act (hereinafter referred to as 'GST Act') coming into force, the Petitioner migrated under the said Act and is now allotted a GST registration.

3. The case of the Petitioner is that the Principal Commissioner of Central Excise and Service Tax Commissionerate, Delhi-South (*now known as Central Goods and Service Tax Commissionerate*) initiated investigation against it. In connection therewith, pursuant to summons dated 26th July, 2018, Sh. Shaji Kumar, Director of Petitioner company, appeared before the authorities and tendered his statement acknowledging that the Petitioner had mistakenly reflected the same Service Tax deposit challans in two different half-yearly returns on account of *bona fide* error committed by one of its employees. In his statement dated 26th July, 2018, the liability of Service Tax of Rs. 1,75,63,982/- (Rupees One Crore Seventy-Five Lakhs Sixty-

Three Thousand Nine Hundred and Eighty-Two) was admitted by him. Later on, between 27th July, 2018 to 1st August, 2018, Petitioner deposited an amount of Rs. 64,00,001/- towards partial discharge of the said liability. In the meantime, another summons dated 26th July, 2018 was issued calling upon the Director to again appear before Respondent No. 3. In the said summons a specific reference was made concerning the payment schedule of the admitted tax liability. In response to the said notice, the Director again appeared before the authorities and during course of the proceedings, he again acknowledged and admitted the liability of Rs. 1,75,63,982/- towards Service Tax dues. He was asked to submit a payment plan to discharge the same. Then in the letter dated 6th August, 2018, sent to the Respondents Petitioner, yet again, admitted the liability and also acknowledged the fact of tendering the statement on 26th July, 2018. The deposit of Rs. 6,40,00,001/- along with the relevant payment challans was also brought to the notice of the department with further assurance that remaining amount shall be deposited as per detailed time plan given in the said letter. The Petitioner also corresponded with the office of Respondent No. 3 and furnished payment challans and continued to extend assurances to pay the balance admitted tax liability. Petitioner then received summons dated 10th October, 2018 calling upon them to appear and produce reconciliation of Balance Sheet vis-a-vis ST-3 and Form 26AS along with calculation of liability of Service Tax, GST & interest applicable for the period FY 2015-16 to FY 2018-19. Petitioner asserts that entire admitted tax liability of Rs. 1,75,63,982/- stands deposited, as on 1st September, 2018 and further sum of Rs. 16 lacs, towards interest on the admitted liability, stands paid between 3rd December, 2018 to 10th May, 2019.

4. Around this time, Respondent No. 1 introduced the amnesty scheme known as 'Sabka Vishwas (Legacy Dispute Resolution) Scheme' for resolution and settlement of legacy cases of Central Excise and Service Tax with the aim to reduce the litigation pending before various forums under the erstwhile regime. The provisions of the said Scheme were provided in Chapter V of the Finance (No.2) Act (hereinafter referred to as 'Finance Act'). On 21st August, 2019, vide Notification No. 05/2019 Central Excise-NT, the SVLDRS Rules were notified. In order to avail the benefit of this Scheme, Petitioner filed a declaration on the online portal, under Form SVLDRS-1 dated 21st November, 2019, premised on the understanding that the Service Tax amount stood quantified prior to the 'relevant date' i.e. 30th June, 2019. However, on 10th December, 2019, the designated committee for Delhi-South Commissionerate rejected Petitioner's declaration holding it to be ineligible on the ground that there was no quantification of 'tax dues'. Petitioner engaged in correspondence with the Respondents, seeking copy of the statement recorded on 26th July, 2018. Subsequently it filed W.P (C). No. 1999/2020, before this Court, impugning the rejection. Vide order dated 11th March, 2020, this Court allowed the writ petition in favour of the Petitioner, with a direction to the Respondents to reconsider the matter after affording an opportunity of hearing to the Petitioner. For this purpose, Petitioner was directed to appear in person before the designated authority on 16th March, 2020. However, prior to the date of hearing before the designated authority, Respondent No. 3 issued a demand-cum-show cause notice under Section 73(1) of Chapter V of the Finance Act, 1994 read with Section 174(2) of the GST Act. Nevertheless, Petitioner's director appeared before the Respondents and explained its case and also submitted a detailed written

submission. He reiterated its stand that the amount of liability was admitted and the Respondents should accept the declaration filed in Form SVLDRS-1 dated 21st November, 2019 and issue a discharge certificate. The Respondents declined to accept Petitioner's contentions and vide order dated 16th March 2020, the declaration was rejected, second time. Aggrieved with the rejection, Petitioner has filed the present writ petition.

SUBMISSION OF THE PARTIES:

5. Mr. Puneet Agarwal, learned counsel for the Petitioner argued that the Respondents have acted contrary to the objective of the scheme. He contended that the Petitioner is eligible to make a declaration under the Scheme and relied upon Section 125(1)(e) of the Finance Act, 2019. He submitted that a person who has been subjected to an enquiry or investigation or audit and the amount of duty involved has been quantified on or before 30th June, 2019, is eligible to make a declaration under the Scheme. He stressed that in the case of Petitioner, the amount due stood quantified during the course of investigation and declaration was filed under the category "enquiry, investigation or audit". The Director of the Petitioner company has unequivocally admitted the liability of Service Tax of Rs. 1,75,63,982/- in a statement dated 26th July, 2018, recorded by Officers working under Respondent No. 3. To buttress his arguments, he pointed out that in the summons dated 26th July, 2018 Respondents had sought payment schedule of the admitted liability of the Petitioner, which was then furnished vide letters dated 6th August, 2018 and 30th August, 2018.

6. Mr. Agarwal further submitted that the payment made in pursuance to the above-stated summons has been acknowledged by the department and duly

noted in the subsequent show cause notice dated 13th March, 2020. Therefore, liability admitted in the statement tendered on 26th July, 2018, reiterated through subsequent communications noted above, coupled with the acceptance thereof by the Respondent No. 3, ought to be considered as a written communication of the 'quantified amount' in accordance with the provisions of the SVLDRS read with the clarifications issued through circulars and FAQ's. He argued that no other amount was quantified in the investigation as on 30th June, 2019 and therefore Petitioner was eligible to make the declaration under section 123(c) of the Finance Act in respect thereof. Although the demand-cum-show cause notice dated 13th March, 2020 issued by the Principal Commissioner of Goods and Service Tax, Central Excise, Delhi-South Commissionerate, is in respect of several demands, however, in so far as the Service Tax liability of Rs. 1,75,63,982/- is concerned, the same stood quantified prior to the relevant date. Therefore, irrespective of the several heads / components of demand, the Petitioner is eligible to take benefit of the Scheme with respect to one such demand *viz* Service Tax liability. Mr. Agarwal also argued that CBIC has issued clarification regarding scope of the word "quantified" that the word 'written communication' will include a letter intimating duty demand; or duty liability admitted by the person during enquiry, investigation or audit. He relied upon the FAQs and the circulars issued by CBIC subsequent to the notification of the Scheme and contended that same are binding on the Respondents and squarely covers the case of the Petitioner. He argued that the same have been completely ignored by the Respondent while rejecting Petitioner's declaration. In support of his contentions, Mr. Agarwal relied upon the recent judgment of this Court dated 14th August, 2020 passed in

W.P.(C) 3934/2020, titled as ***Seventh Plane Networks Pvt Ltd vs Union of India and Ors***.

7. Mr. Harpreet Singh, Learned Senior standing counsel for Respondents 2 to 4 appeared on advance notice and controverted the contentions urged by Mr. Agarwal. He submitted that in the instant case, the show cause notice dated 13th March, 2020 was issued after the cut off/ relevant date i.e. 30th June, 2019 as provided under the scheme. He contended that the show cause notice is a comprehensive demand notice which has several heads of tax dues, including the admitted Service Tax liability of Rs. 175,63,982/-. The 'tax dues' stood quantified on the issuance of the said notice and not prior thereto, when matter was still under investigation. The adjudication of this show cause notice cannot be done in piecemeal and therefore Petitioner cannot contend that the amount stood quantified on admission of Service Tax liability alone. Mr. Singh further contended that Petitioner's interpretation of the Scheme is misconceived. Fractional settlement is not envisaged or borne out from a plain reading of the Scheme. The quantification of the tax dues, can only mean as to the entire demand crystalized after completion of investigation.

ANALYSIS:

8. We have given our thoughtful consideration to the contentions urged by both the counsel and have also carefully perused the documents enclosed by the Petitioner. The initial rejection dated 10th December, 2019 and the remarks given by the Respondents read as under:

"Rejection Ground: Ground of ineligibility

Remarks: "The concerned investigative authority has informed that the amount was neither finally quantifiedand nor communicated to the assessee till 30.06.2019."

9. When the rejection was impugned, this Court vide order dated 11th March 2020, passed in W.P.(C) 1999/2020, set-aside the same and remanded the matter for fresh consideration, affording an opportunity of personal hearing to the petitioner on 16th March, 2020. Thereafter, a speaking order dated 23rd March, 2020 was passed rejecting the Petitioner's declaration. The operative portion of the said order reads as under:

"5. In the instant case, the 'tax dues' are to be made available/quantified by the investigating authority which informed vide their letter dated 05.12.2019 that they have not quantified the amount of duty payable on or before 30.06.2019. Therefore, it follows that there is no question of any relief under Section 124 (1)(d) as the assesse was not eligible to file a declaration under the SVLDRS as Section 125 (1)(e) of the Finance Act, 2019 debars them for doing so.

6. Further acceptance of the said declaration would also mean that the case would come to a closure in terms of Section 129 (1)(e) as the investigation would be completely concluded after issuing discharge certificate. Now the instant declaration of the assesse has been rejected as the investigation wing unambiguously provided in writing that the amount declared by the assesse has not been finalized till 30.06.2019 which also get proved from the fact that the final amount of tax dues quantified by the investigation wing after conclusion of the investigation proceedings by issuing Show Cause Notice dated 13.03.2020 is Rs. 13,77,13,890/- which is totally different from the amount declared by the assesse.

7. Therefore, the assessee's declaration filed under Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019, vide ARN No. LD2111190000220 dated 21.11.2019 is hereby rejected on

the grounds of ineligibility under Section 125 (1)(e) of the Finance Act, 2019."

10. The rejection of the declaration filed by the Petitioner on account of Petitioner's eligibility relates to quantification of tax dues prior to the 'relevant date'. Recently, in the case of ***Seventh Plane Networks Pvt. Ltd (supra)***, we had the occasion to consider the framework of the Scheme in question and the effect of the circulars issued by the Respondents. The relevant portion of the judgment reads as under:

"13. This Court also finds that the audit in the present case was concluded on 28th June, 2019 and the amount due and payable was not only determined as well as communicated by the respondents to the petitioner but was also admitted by the petitioner. The relevant portion of the Audit Memo dated 2nd July, 2019 is reproduced hereinbelow:-

"Point No.4: Wrong availement of CENVAT Credit:

.....Therefore, the CENVAT Credit pertaining to input services used in providing these particular services was not available to the assessee in terms of Rule 2(1), 2(P), 3 and the assessee is liable to reverse the CENVAT Credit of Rs.61,07,408/- (as per Annexure D) in terms of Rule 6(3A) of CCR-2004.

The above observation was brought to the notice of Shri Anurag Mittal, authorised signatory of the Company, and he was verbally agreed with the objections to pay the tax liabilities as mentioned above."

(emphasis supplied)

14. Even in the counter-affidavit filed by respondent nos. 2 and 3 it has been admitted that the tax amount was quantified and communicated to the petitioner when the Audit Team visited the premises for the last time on 28th June, 2019. The relevant portion

of the counter-affidavit of respondent nos. 2 and 3 is reproduced hereinbelow:-

> ***"3. That on 28.06.2019, the Audit team visited the premises of the Petitioner for the last time and concluded the Audit. All the observations were communicated to the Petitioner and further, W.P. (C) 3934/2020 Page 8 of 9 the tax amount on each issue was quantified and communicated to the Petitioner through various Computation Sheets."***
>
> *(emphasis supplied)*

15. ***This Court finds that the duty amount mentioned in Form SVLDRS-1 by the petitioner is the same amount that had been admitted by the declarant during the last visit of the Audit Team on 28th June, 2019 as mentioned in the respondents" Audit Memo dated 2nd July, 2019."***

(emphasis supplied)

11. Petitioner heavily relies upon the aforesaid decision and contends that it's case is squarely covered by it. Undoubtedly, the said case also pertains to concept of quantification, however, facts of instant case are entirely different and we are afraid that judgment in the case of ***Seventh Plane Networks Pvt. Ltd (supra)*** will be of no assistance to the Petitioner and we cannot give benefit thereof and grant similar relief to the Petitioner. In the said case there was no dispute about the amount unlike the instance case.

12. Petitioner's file a declaration on the premise that it's case is covered under Section 125(1)(e) of the Finance Act which reads as under:

> *"125 (1) All persons shall be eligible to make a declaration under this Scheme except the following, namely:*

……

(e) who have been subjected to an enquiry or investigation or audit and the amount of duty involved in the said enquiry or investigation or audit has not been quantified on or before the 30th day of June, 2019"

13. The 'tax dues' are defined in Section 123 (c) of the Finance Act, 2019, as under:

"123. For the purposes of the Scheme, **"tax dues means**-

……

(c) where an enquiry or investigation or audit is pending against the declarant, ***the amount of duty payable*** *under any of the indirect tax enactment* ***which has been quantified on or before the 30th day of June, 2019****"*

[Emphasis Supplied]

14. Section 121 (r) defines "quantified" as mentioned hereunder:

"Section 121 (r): ''quantified", with its cognate expression, means a written communication of the ***amount of duty payable under the indirect tax enactment*****;**

[Emphasis Supplied]

15. Further, tax relief is available in respect of tax dues as per Section 124 (1)(d)(ii) which reads as under:

"124 (1). Subject to the conditions specified in sub-section (2), the relief available to a declarant under this scheme shall be calculated as follows:-

……

(d) Where ***the tax dues*** **are linked to an enquiry, investigation or audit** *against the declarant and* **the amount quantified** *on or before the 30th of June, 2019 is-*

(i) ……..……..

(ii) more than rupees fifty lakhs, then, fifty percent, of the tax dues."

[Emphasis Supplied]

16. As per Section 123, in case of an enquiry or investigation or audit which is pending against the declarant, the amount of duty payable under any of the indirect tax enactments has to be quantified before 30th June, 2019. Section 125(1)(e) referred above, renders all such persons ineligible to make a declaration under the Scheme who have been subjected to an enquiry or investigation or audit and the amount involved has not been quantified on or before 30th June 2019. Thus, Section 125 (1)(e) in a way compliments Section 123 (c) of the Act and quantification of 'tax dues' is imperative for a declarant to become eligible for applying under the scheme. The meaning of the word 'quantified' has been extended and broadened, obviously keeping in view the objective of the Scheme by way of Circulars dated 12th December, 2019 and 27th August, 2019. The relevant portions are extracted hereunder:

A) Circular dated 12th December, 2019

"2. The references received by the Board have been examined, and the issues raised therein are clarified in the context of the various provisions of the Finance (No.2) Act, 2019 and Rules made there-under, as follows:

xxx *xxx* *xxx*

(v) For the purpose of eligibility under the Scheme in some of the ***categories such as litigation, audit/enquiry/investigation etc., the relevant date is 30-6-2019****. However, it may so happen that the facts of a case may change subsequently. For instance,* ***in a case under audit/ investigation/enquiry where the tax dues have been quantified on or before 30.6.2019, a show cause notice is issued after 30-6-2019. Similarly, a case, which was under appeal as on 30-6-2019, may attain finality in view of appeal period being over etc. It is clarified that the eligibility with respect to a category in such cases shall be as it was on the relevant date ie., 30-6-2019."***

B) Circular dated 27th August, 2019.

"4. The relief extended under this scheme is summed up, as follows:

(a) For all the cases pending in adjudication or appeal (at any forum), the relief is to the extent of 70% of the duty involved if it is Rs.50 lakhs or less and 50% if it is more than Rs.50 lakhs. The Same relief is available for cases under investigation and audit where the duty involved is quantified and communicated to the party or admitted by him in a statement on or before 30.06.2019."

"10. Further, the following issues are clarified in the context of the various provisions of the Finance (No. 2) Act, 2019 and Rules made thereunder:

xxx xxx xxx

g) Cases under an enquiry, investigation or audit where the duty demand has been quantified on or before the 30th day of W.P. (C) 3934/2020 Page 4 of 9 June, 2019 are eligible under the Scheme. Section 2(r) defines "quantified" as a written communication of the amount of duty payable under the indirect tax enactment. ***It is clarified that such written communication will include a letter intimating duty demand; or duty liability admitted by the person during enquiry, investigation or audit; or audit report etc."***

[Emphasis Supplied]

17. By virtue of the aforesaid circulars, the Respondents have clarified that the benefit of the Scheme can also be given to those cases where the duty involved is quantified by way of an admission made by the declarant in a statement made on or before 30th June, 2019. This admission can be during an enquiry, investigation or audit report etc. Now, let us examine whether the admission made by the Petitioner in the present case make it eligible under the scheme. This admission was made by the Director of the Petitioner in the statement recorded on 26th July, 2018, relevant portion whereof reads as under:

> "Q 11.) *State exact pending Service Tax/GST liability as on26.07.2018Ans. The exact pending service tax/GST liability* is *asunder:*
>
Service Tax liability as on 26.07.2018	*Rs. 1,75,63,982/*	*Due to duplicity of challans*
>
> *I admit that the above amount has been collected but could not be deposited due to mistake of accounts department* as *mentioned in answer of Q8, However, Ipromised to clear above dues within one week."*

18. The question that arises for our consideration is whether by virtue of the aforesaid admission, the 'tax dues' can be said to quantified by the Investigating Authority before 30th June, 2019. The demand-cum-show cause notice dated 13th March, 2020, on the face of it relates to tax dues which are much more than the amount admitted by the Petitioner. No doubt, in so far as the Service Tax liability is concerned, which is one of the components of the demand-cum-show cause notice dated 13th March, 2020, there is no dispute between the parties with respect to the quantum. However, the aforesaid

admission of liability of Service Tax, to our understanding, cannot be held to be quantification of the entire 'tax dues'. It is admission of Service tax liability only. Petitioner's contention that this should be treated as the quantified tax dues, is therefore, plainly incorrect. Mr. Puneet Agarwal had relied upon Section 129 of the Act to contend that even a single component of the entire demand can be taken up for settlement by the declarant. The aforesaid Section reads as under:

> *"129. (1) Every discharge certificate issued under section 126 with respect to the amount payable under this Scheme shall be conclusive as to the matter and time period stated therein. and-*
>
> *(a) the declarant shall not be liable to pay any further duty, interest, or penalty with respect to the mailer and time period covered in the declaration;*
>
> *(b) the declarant shall not be liable to be prosecuted under the indirect tax enactment with respect to the matter and time period covered in the declaration:*
>
> *(c) no matter and time period covered by such declaration shall be reopened in any other proceeding under the indirect tax enactment.*
>
> *(2) Notwithstanding anything contained in sub-section (/)-*
>
> *(a) no person being a party in appeal, application, revision or reference shall contend that the central excise officer has acquiesced in the decision on the disputed issue by issuing the discharge certificate under this scheme;*
>
> *(b) the issue of the discharge certificate with respect to a matter for a time period shall not preclude the issue of a show cause notice,-*
>
> *(i) for the same matter for a subsequent lime period; or*

(ii) for a different matter for the same time period;"

19. He argued that that under Section 129(2)(b) read with the circular No. 1074/07/2019-CX dated 12.12.2019, the matter for which the declaration was filed is different and separate from 'any other matter'. Revenue is free to take action in respect of such 'any other matter' which is not the subject matter of declaration filed under SVLDRS. The relevant para 2(ix) of the aforenoted circular reads as under:

"2…

(ix) Section 129 provides that a discharge certificate issued with respect to the amount payable under this scheme shall be conclusive as to the matter and time period stated therein and the declarant shall not be liable to pay any further duty, interest or penalty with respect to the matter and time period covered in the declaration. It has been brought to the notice of the Board that in some cases, during subsequent investigation, it is discovered that the taxpayer has declared and paid lesser duty in the returns filed. Therefore, on conclusion of investigation etc., a show-cause notice is issued demanding the differential duty. It is clarified that the matter under Section 129 means a case for which the taxpayer intends to file a declaration under the Scheme. In the instant case, a 'return filed but duty not paid' is a separate matter and the SCN issued for 'differential amount' is a separate matter."

20. Relying upon the aforesaid provision, he argued that adjudication of the demand raised in the show-cause notice would not be impacted or jeopardized and the discharge certificate, if issued, under the Scheme would not have any bearing on the other heads of demand that are subject matter of the show-cause notice. He argued that Respondents will not be precluded to pursue with their show cause notice with the remaining demand other than what has been

quantified during investigation as on 30th June, 2019. In our view, the interpretation of the Section, as sought to be given by the Petitioner, is plainly incorrect. The Section nowhere contemplates fragmented settlement of tax dues. The discharge certificate issued under Section 126 with respect to the amount payable under the Scheme is considered to be conclusive as to the matter and the time period stated therein. Under Clause (b) Sub Section 2 to Section 129, despite issuance of discharge certificate with respect to 'a matter' for 'a time period', the department is not precluded to issue a show cause notice, for 'the same matter', for 'a subsequent time period' or for 'a different matter' for 'the same time period'. In this case, none of the aforesaid conditions would perhaps be attracted if the declarant is issued a discharge certificate. The extracted portion of circular dated 12th December, 2019 also has no application and deals with entirely different situation. All the demands in the show cause notice dated 13th March, 2020 arise from the same investigation. Thus, the demands raised therein pertain to the same matter and also same time period, although under different heads. Petitioner's statement admitting its liability only to the extent of Service Tax, cannot be construed as quantification of 'tax dues' prior to 30th June, 2019.

21. Certainly, SVLDR is a beneficial scheme and purposive interpretation of its terms is desirable. However, we cannot give an interpretation that would run counter to its objective. The scheme is a one-time measure for liquidation of past disputes under the erstwhile regime and affords an opportunity of voluntary disclosure to non-compliant tax payers. The declarants are thus expected to come clean in order take its benefit. During investigation, Petitioner only admitted Service Tax liability and did not make any disclosure with respect to the other tax dues and as a result whereof, after investigation,

Respondents have issued the demand-cum show cause notice for an amount of Rs. 13,77,13,890/-. This show cause notice would have to be adjudicated in entirety and cannot be done in a piecemeal manner. We cannot construe admitted tax liability to be 'matter' and the remainder dues as per show-cause notice to be a 'separate matter', especially since the investigation was still on-going on the relevant date. Settlement under the SVLDRS scheme with respect to the Service Tax due, with continuation of parallel proceeding for the remainder or differential amount by way of adjudication of the show cause notice, would also not result in resolution of the legacy dispute, which is the predominant aim of the scheme.

22. We find no infirmity in the rejection of Petitioner's declaration. The present petition is without any merit and hence it is dismissed.

SANJEEV NARULA, J

MANMOHAN, J

AUGUST 31, 2020
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