

GAHC010223292022



2024:GAU-AS:11932

THE GAUHATI HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)

Case No. : WP(C)/7014/2022

ABHISHEK MITTAL
S/O- SHRI SANTOSH KUMAR JASRASARIA, R/O- HOUSE NO. 17,
AOYIMKUM VILLAGE, NEAR EROS CINEMA, DIMAPUR-797112,
NAGALAND.

VERSUS

UNION OF INDIA AND 2 ORS
THROUGH THE SECRETARY, MINISTRY OF FINANCE, NORTH BLOCK, NEW
DELHI-110001.

2:PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL)
GUWAHATI
AAYAKAR BHAWAN
CHRISTIAN BASTI
G.S. ROAD
GUWAHATI-781005
ASSAM

3:ASSISTANT COMMISSIONER OF INCOME TAX
CENTRAL CIRCLE-2
GUWAHATI
AAYAKAR BHAWAN
CHRISTIAN BASTI
G.S. ROAD
GUWAHATI-781005
ASSA

Linked Case : WP(C)/4975/2022

ABHINAV MITTAL
S/O- SHRI SANTOSH KUMAR JASRASARIA
R/O- HOUSE NO. 17
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For the Petitioner(s) : Mr. A. Jain, Sr. Advocate

For the Respondent(s) : Mr. S. C. Keyal, SC, Income Tax

Date of Hearing : **10.09.2024**
Date of Judgment : **29.11.2024**

**BEFORE
HONOURABLE MR. JUSTICE DEVASHIS BARUAH**

JUDGMENT AND ORDER (CAV)

Heard Mr. A. Jain, the learned counsel appearing on behalf of the Petitioners in both the writ petitions and Mr. S. C. Keyal, the learned Standing counsel appearing on behalf of the Income Tax Department.

2. Both the writ petitions are taken up together taking into consideration the similarity of the issues and the order passed by this Court on 09.11.2022 in WP(C) No.7014/2022 whereby both the writ petitions were tagged along together.

3. The Petitioners in both the writ petitions have assailed the orders passed under Clause (d) of Section 148A of the Income Tax Act, 1961 (for short 'the Act of 1961') whereby the Respondent No.3 in both the writ proceedings have passed orders opining that the income chargeable to tax had escaped assessment and thereby attracting Section 147 of the Act of 1961 and is a fit case for issuance of notice under Section 148 of the said Act of 1961.

4. It is relevant herein to observe that in normal course of events when a notice is issued under Section 148 of the Act of 1961, the course available to an assessee is to file the returns and on the basis thereof, the fresh assessment proceedings are carried out. The assessee if so aggrieved, can prefer appeal against such assessment order. However, in the present case, the condition precedent to issue the notice under Section 148 of the Act of 1961 have been put to challenge on the ground that the mandate of Section 148A of the Act of 1961 was not complied with. Therefore, the issue involved in the instant proceedings pertains to as to whether the exercise of jurisdiction by the

Respondent No.3 in both the proceedings was done in consonance with the provisions of Section 148A of the Act of 1961.

5. At this stage, this Court finds it relevant to take note of the scope of jurisdiction under Article 226 of the Constitution of India on the basis of the well settled principles of law enunciated by the Supreme Court. In the case of ***Godrej Sara Lee Vs. Excise and Taxation Officer cum Assessing Authority and Others reported in (2023) 109 GSTR 402***, the Supreme Court had the occasion of dealing with the circumstances as to when a writ Court can exercise jurisdiction when there is an alternative remedy available. It was opined by the Supreme Court in the said judgment that the jurisdiction under Article 226 of the Constitution can be exercised under the following circumstances:

- (a) Where the writ petition seeks enforcement of any of the fundamental rights;
- (b) Where there is violation of principles of natural justice;
- (c) Where the order or the proceedings are wholly without jurisdiction;
or
- (d) Where the vires of an Act is challenged; or
- (e) Where the controversy is purely a legal one and it does not involve disputed questions of facts but only questions of law.

6. It is also apposite herein to take note of that in a subsequent judgment of the Supreme Court in the case of ***PHR Invent Educational Society Vs. UCO Bank and Others reported in (2024) SCC OnLine SC 528***, the Supreme Court opined that the High Court would not ordinarily entertain a writ petition under

Article 226 of the Constitution if an effective remedy is available to the aggrieved person. It was opined that this particular Rule applies with great rigour in matters involving recovery of taxes, cess, fees, and others types of public money and dues of banks and other financial institutions. The Supreme Court further opined that though the powers of the High Court under Article 226 of the Constitution are of widest amplitude, still the Courts cannot be oblivious of the rules of self-imposed restraint evolved by the Courts. It was opined that though the rule of exhaustion of alternative remedy is a rule of discretion and not one of compulsion, still it is difficult to fathom any reason why the High Court should entertain a writ petition filed under Article 226 of the Constitution.

7. In view of the above well settled principles of law, the question which needs to be looked into in the instant proceedings is as to whether the Petitioners have been able to make out a case to come within the exceptions carved out by the well settled principles of law. To appreciate the said aspect, this Court briefly deals with the facts leading to the filing of both the writ petitions infra.

8. From a perusal of the pleadings in the writ petitions including the cause title, it would be seen that both the writ petitioners are sons of one Shri Santosh Kumar Jasrasaria. The Petitioner in WP(C) No.4975/2022 (hereinafter for convenience referred to as 'X') holds a PAN Number being AFUPJ2208N. 'X' filed his return of income for the assessment year 2018-19 on 25.10.2018 declaring total income of Rs.43,44,760/-. Subsequent thereto, a search and seizure action had taken place under Section 132 of the Act of 1961 on 08.02.2019. X's case was selected for compulsory scrutiny and pursuant to the

said search, notice was issued under Section 153A of the Act of 1961 requiring X to file his return of income. X thereupon filed his return of income on 23.01.2021 declaring total income of Rs.1,36,44,760/- for the assessment year 2018-19 corresponding to the financial year 2017-18. Thereupon, an assessment order was passed on 09.06.2021 whereby X's total income was assessed at Rs.1,36,44,760/-.

9. The Petitioner in WP(C) No.7014/2022 (hereinafter for convenience referred to as 'Y') holds a PAN Number being BVXPM9739H. 'Y' had filed his original return of income for the assessment year 2018-19 on 18.10.2018 declaring total income of Rs.39,89,630/-. Subsequent thereto, a search and seizure action was conducted on 08.02.2019, Y's case was selected for compulsory scrutiny. Notice was issued under Section 153A of the Act of 1961 requiring Y to file his return of income and thereupon Y filed his return of income on 23.01.2021 declaring total income of Rs.1,36,89,630/- for the assessment year 2018-19 corresponding to the financial year 2017-18. Thereupon, an assessment order was passed on 09.06.2021 whereby the total income of Y was assessed at Rs.1,36,89,630/-.

10. The materials on record reveals that based upon certain information received through Insight Portal, it was learnt that X had made bogus purchase from M/s Swastik Traders of an amount of Rs.40,86,573/- and one M/s Kalki Trading Company for Rs.25,94,075/- during the financial year 2017-18. Similarly, in the case of Y, it revealed from the information that the Y had made bogus purchase from M/s Swastik Traders to the tune of Rs.25,86,700/- for the financial year 2017-18. On the basis of such information, both X and Y were issued Show Cause notices dated 21.03.2022 under Section 148A(b) of the Act

of 1961 for the assessment year 2018-19.

11. Both X and Y submitted their reply to the respective Show Cause notices stating inter alia that the information received as regards purchases made by both X and Y from their respective firms to the extent mentioned in the Show Cause notice were partially correct. However, it was clarified that the said transactions were sales and not purchases and as such there can be no reason that their income chargeable to tax had escaped assessment. Both X and Y in support of their statements made in their Show Cause reply enclosed the ledger copies of the party concerned along with the particular pages of the bank account in which they have received the payments as well as the copy of the invoice raised by them and the copy of a particular pages of the stock register. On the basis thereof, both X and Y submitted in their show cause reply that as there was no purchase rather there was a sale by them, there was no question of reducing the income.

12. The records further reveals that on 31.03.2022, two separate orders were passed by the Respondent No.3 in the case of X and Y under Section 148A(d) opining inter alia that there was a strong indicators that the income chargeable to tax had escaped assessment in the case of both X and Y. A perusal of the respective orders dated 31.03.2022 passed in the cases of both X and Y which were similar reveals that the Respondent No.3 observed that though X and Y did not make purchase but they sold to the parties concerned as regards the exact amount which were duly reflected in the information received through risk management strategy of the Board flagged in the Insight Portal. It was therefore opined that there was a strong indicators that the income chargeable to tax had escaped assessment in the case of both X and Y.

13. The records further reveals that pursuant thereto, notice was issued under Section 148 of the Act of 1961. Both X and Y thereupon challenged the orders passed under Section 148A(d) of the Act of 1961 dated 31.03.2022 by filing two separate writ petitions being WP(C) No.3067/2022 and WP(C) No.3066/2022. Both these writ petitions were disposed of on 11.05.2022 vide separate orders of similar content. The Coordinate Bench of this Court while passing the orders dated 11.05.2022 interfered with the orders dated 31.03.2022 passed under Section 148A(d) of the Act of 1961 and remanded the matter back to the Respondent No.3 for passing appropriate orders as required under law by arriving at a satisfaction regarding the acceptability/non-acceptability of the reply submitted by X and Y vis-à-vis the allegations in the Show Cause notice under Section 148A of the Act of 1961.

14. The Coordinate Bench of this Court further observed that the orders dated 31.03.2022 were interfered with for the reason that the Respondent No.3 converted the allegations made in the Show Cause notices from bogus purchase to that of a sale after the replies submitted by X and Y. Additionally, the Respondent No.3 instead of arriving at some satisfaction merely assumed that it was rather strange that the X and Y had acted in the manner indicated therein. This Court further directed the Respondent No.3 to proceed de novo from the stage of the Show Cause reply being submitted by X and Y.

15. The records reveal that pursuant thereto, the Respondent No.3 passed two separate orders. In the case of X, an order was passed under Section 148A(d) on 31.05.2022 and in the case of Y, the order was passed under Section 148A(d) of the Act of 1961 on 10.09.2022. Both these orders have been separately assailed in both the writ petitions. It is under such

circumstances, both the writ petitions have been filed before this Court.

16. In the backdrop of the above, let this Court therefore take note of the respective submissions made by the learned counsels appearing on behalf of the parties.

SUBMISSION OF THE LEARNED COUNSEL FOR THE PETITIONERS:

17. Mr. A. Jain, the learned counsel appearing on behalf of the Petitioners submitted that the impugned orders are in contravention to Section 148A(b) of the Act of 1961 as the Petitioners herein were not provided an opportunity of being heard in the manner specified in the order dated 11.05.2022 by this Court. The learned counsel submitted that the Show Cause notice was issued alleging that the Petitioners herein have indulged in bogus transactions of sales with the respective parties whereas in the reply so submitted, the Petitioners had categorically shown from the materials on record that the Petitioners have not carried out any purchase transactions with the parties in question rather the Petitioners have sold the materials to the parties in question. The learned counsel for the Petitioners therefore submitted that in the order dated 11.05.2022 passed by this Court in both the writ petitions i.e. WP(C) No.3067/2022 and 3066/2022, this Court had categorically observed that a transaction of purchase and transaction of sale are two different aspects and as such without there being any Show Cause notice issued in that perspective, the question of opining in the impugned orders that the Petitioners indulged in transactions of bogus sale to the parties in question was in violation to Section 148A(b) of the Act of 1961.

18. The learned counsel for the Petitioners further submitted that the basis

on which the impugned orders under Section 148A(d) of the Act of 1961 were passed were on the basis of non-existent materials and were mere conjectures and surmises of the Respondent No.3 and as such, this is a fit case for interference with the impugned orders. In that regard, the learned counsel relied upon the judgment of the learned Delhi High Court in the case of ***Banyan Real Estate Fund Mauritius Vs. Assistant Commissioner of Income Tax reported in (2024) 165 Taxmann.com 210 (Del)***. The learned counsel further relied upon an order passed by the learned Delhi High Court in the case of ***Logix Infratech Pvt. Ltd. Vs. Deputy Commissioner of Income Tax, Central Circle, 13(1), New Delhi*** rendered in WP(C) No.12390/2022 to the effect that the validity of the initiation of reassessment would have to be independently evaluated and cannot be confused with the power that would ultimately be available in the hands of the Assessing Officer which would be involved once an assessment had been validly reopened. He further relied upon the observations made in the said judgment wherein it was observed that when the issue was never a part of the formation of the opinion for issuance of a notice under Section 148A(b), the same cannot be made the basis for passing an order under Section 148A(d).

SUBMISSION OF THE LEARNED STANDING COUNSEL FOR THE RESPONDENTS:

19. Per contra, Mr. S. C. Keyal, the learned Standing counsel appearing on behalf of the Income Tax Department submitted that a perusal of the impugned orders assailed in both the writ petitions would show that due information was provided to the Petitioners in the Show Cause notices pertaining to the transactions. The learned Standing counsel submitted that upon examination of one Mr. Ashok Kumar Gupta, it came to light that he had clandestinely been arranging racket of providing bogus accommodation entries

of fictitious/bogus/non-existent purchases, sales, consignments in return for commission. During his examination, the said Ashok Kumar Gupta furnished a list of names of fictitious entities on which bogus purchase and bogus sales were invoiced. In the list of fictitious entities as disclosed by Shri Ashok Kumar Gupta, were names of one M/s Swastik Traders and Kalki Trading Company. Upon further enquiries being made, it revealed that these firms namely M/s Swastik Traders and M/s Kalki Trading Company had business transactions with the firms of the Petitioners. This aspect was duly informed to both the Petitioners vide separate Show Cause notices thereby intimating that these bogus transactions which were reflected of M/s Swastik Traders and M/s Kalki Trading Company were not examined during the financial year 2017-18. The learned Standing counsel further submitted that when such Show Cause notices were issued, both the Petitioners did not deny that they had relation with those firms rather stated that the Petitioners had no purchase transactions with those firms but had sold goods to those firms and in that support, have enclosed the ledger copies, bank statements, invoices and the stock register. The learned Standing counsel therefore submitted that the opportunity so given was in accordance with Section 148A(b) of the Act of 1961 and as such there was no infraction to the said provision. The learned Standing counsel further submitted that in the order dated 11.05.2022 passed in WP(C) No.3066/2022 and WP(C) No.3067/2022, this Court had made it clear that it was only in respect to not providing adequate reasons in the order, the earlier order dated 31.03.2022 was interfered with and there was a specific direction to carry out de novo proceedings post the Show Cause reply. The learned Standing counsel therefore submitted that this Court had not interfered with the Show Cause notices so issued to the Petitioners under Section 148A(b) of

the Act of 1961 and as such the Petitioners herein cannot assail the same again in the instant proceedings.

20. The learned Standing counsel further submitted that a perusal of the impugned orders would further show the modus operandi employed by the Petitioners. The learned Standing counsel submitted that the goods in question were Rajma and Kabuli Channa. A perusal of the documents which were furnished by the Petitioners to their replies showed that the Petitioners had business transactions with those firms. The invoices as well as the ledger copies would further show that on the same day, there was purchases made by the Petitioners from a firm namely M/s NCS Enterprise i.e. on 22.05.2017 and on the same day, there were sales being made by the Petitioners to those firms namely M/s Swastik Traders as well as M/s Kalki Trading Company. The learned Standing counsel submitted that all these transactions on paper happened in Delhi and there were no physical sales. He further submitted that the all those purchases as well as the sales were doubtful which has been rightly recorded in the impugned orders. He therefore submitted that the Respondent No.3 had the jurisdiction to issue the notices under Section 148 as the preconditions were duly satisfied. He further submitted that the instant writ petition do not come within the exceptions for this Court ought to exercise the jurisdiction under Article 226 of the Constitution. He further relied upon the judgments of the Supreme Court in the case of **Godrej Sara Lee (supra)** and **PHR Invent (supra)** and submitted that pursuant to fresh assessment orders passed in the reassessment proceedings, the Petitioners would always have the liberty to challenge the same before the appellate authority.

21. This Court has duly heard the learned counsels appearing on behalf of

the parties and also perused the materials on record. From the said submissions so made, the point for determination which arises are:

- (a) Whether the impugned orders passed under Section 148A(d) are in violation to the provisions of Section 148A?
- (b) Whether any interference is required in the facts and circumstances of the case?

22. The Finance Act, 2021 which came into force from 01.04.2021 had substituted the provisions of Section 147 to 151 of the Act of 1961. By this amendment, radical and reformative changes were made governing the procedure for reassessment proceedings. As per the amended provisions, more particularly from Sections 147 to 149 and Section 151 of the Act of 1961, they have prescribed the procedure governing initiation of reassessment proceedings. In terms with the substituted provisions of the Act of 1961 as noted above, no notice under Section 148 of the Act of 1961 can be issued without following the procedure prescribed under Section 148A of the Act of 1961. It was also mandated that along with the notice under Section 148 of the Act of 1961, the Assessing Officer is required to serve the order passed under Section 148A of the Act of 1961.

23. A reading of Section 148 of the Act of 1961 on the face of it shows that compliance to Section 148A of the Act of 1961 has been made a condition precedent for issuance of a notice under Section 148 of the Act of 1961.

24. In terms with Section 148A of the Act of 1961, the procedure has now been streamlined and simplified. It provides that before issuing any notice under Section 148 of the Act of 1961, the Assessing Officer shall (i) conduct

any enquiry, if required with the approval of the specified authority with respect to the information which suggests that income chargeable to tax had escaped assessment; (ii) provide an opportunity of being heard to the assessee, with the approval of the specified authority; (iii) consider the reply of the assessee furnished, if any, in response to the show cause notice referred to in Clause-(b) of Section 148A; (iv) decide on the basis of the materials available on record including the reply of the assessee (if any) as to whether or not, it is a fit case to issue a notice under Section 148 of the Act of 1961 and (v) the Assessing Officer is required to pass a specific order within the time stipulated.

25. In the backdrop of the above, let this Court take into consideration the facts involved in the instant proceedings.

26. From a perusal of the affidavit-in-opposition filed by the Respondents would show that upon receipt of the information from the Deputy Director of Income Tax (Investigation), Unit, 6(2) New Delhi through an insight portal of the Department, a survey action was conducted under Section 133A of the Act of 1961, in the case of one Shri Ashok Kumar Gupta, Shri Sandeep Gupta and Shri Anuj Gupta. During their survey proceedings, it was found that Shri Ashok Kumar Gupta was engaged in providing accommodation entries of non-genuine purchases and non-genuine sales to various parties. During the survey, details relating to such entries were gathered and the statement of Shri Ashok Kumar Gupta under Section 131(1A) of the Act of 1961 was recorded on oath. The said Shri Ashok Kumar Gupta in his statement recorded on 30.11.2018 admitted that he had given both purchase and sale related accommodation entries to various persons (individuals and entities) during the financial year

2012-13 and subsequent financial years. Amongst the various entities, he stated about M/s Kalki Trading Company and M/s Swastik Traders. M/s Kalki Trading Company was a proprietorship firm of one Shri Deepesh Goel who was a servant of Shri Ashok Kumar Gupta and M/s Swastik Traders was a proprietorship firm of one Shri Rahul Bhuraria who was a nephew of Shri Ashok Kumar Gupta. It was further found in those survey proceedings that Shri Ashok Kumar Gupta provided non-genuine/accommodation entries of purchase and sales to various individuals and entities for the financial years 2012-13 to 2018-19. The modus operandi so followed as per his statement made was that Shri Ashok Kumar Gupta gave non-genuine entries to various parties and there was no underlying physical transactions and these trades were just entries provided to beneficiaries to enable them to book bogus purchase and sale in their books. It was also found during the survey action when certain digital devices were impounded and relevant data from digital devices were extracted that the proprietorship firms of both X and Y entered into accommodation entries of sale with M/s Swastik Traders and M/s Kalki Trading Company.

27. In the backdrop of the above facts, let this Court therefore take note of the Show Cause notice which was issued to both X and Y. In the Show Cause notice which was issued to X, it was categorically mentioned that information have been received through insight portal that X had made bogus purchases with M/s Swastik Traders, proprietor Shri Rahul Bhuraria for Rs.40,86,573/- and M/s Kalki Trading Company, proprietor Shri Deepesh Goel for Rs.25,94,075/- during the financial year 2017-18. In the Show Cause notice issued to Y, it was also mentioned that from information received, it came to light that Y had made bogus purchases from M/s Swastik Traders proprietor Shri Rahul Bhuraria for Rs.25,86,700/- during the Financial Year 2017-18. The materials on record

and more particularly the replies submitted by both X and Y would show that there was no denial by both X and Y that there were no transactions between X and M/s Swastik Traders and M/s Kalki Trading Company and between Y and M/s Swastik Traders. In fact, both X and Y categorically admitted in their replies that they had transactions but the transactions were not purchase but were of sale and in that regard have also placed the ledger copies of the books of the account for financial year 2017-18, copy of the particular page of the bank account in which both X and Y have received their payments, copies of the invoices raised by them and copy of the particular page of the stock register.

28. Under such circumstances, the submissions of the learned counsel for the Petitioners that Section 148A(b) of the Act of 1961 was not complied with is totally misconceived. Apart from that, it is also relevant to mention that in the earlier round of litigation, this Court directed the Respondent Authorities to proceed de novo from the stage of Show Cause reply.

29. The next aspect which arises is as to whether the orders under Section 148A(d) of the Act of 1961 was in accordance with the provisions of Section 148A more particularly taking into account the Show Cause notice and the reply so submitted. From a perusal of the impugned orders, it would be seen that in the impugned orders, the Respondent No.3 had categorically mentioned that Shri Ashok Kumar Gupta had made non-genuine accommodation entries of purchase and sale to various individuals and entities. These accommodation entries were made through various firms which were controlled by Shri Ashok Kumar Gupta. Amongst these firms, it included the firms namely M/s Kalki Trading Company which was owned by the servant of Shri Ashok Kumar Gupta

and M/s Swastik Traders which was owned by the nephew of Shri Ashok Kumar Gupta.

30. From the replies so submitted by both X and Y to the Show Cause notices would show that both X and Y admitted transactions with these firms. It showed that commodities i.e. Rajma and Kabuli Chana on the same day was purchased by the firms belonging to X and Y from a firm namely M/s NCS Enterprise at Nagaland and on the same date, that commodities were sold to these firms namely M/s Swastik Traders and M/s Kalki Trading Company at Delhi. The said aspect shows that there were transactions on papers and the Respondent No.3 therefore have proper reasons to believe that these were only paper transactions which was also admitted by Shri Ashok Kumar Gupta on oath during the survey proceedings. Under such circumstances, in the opinion of this Court, the impugned orders assailed under Section 148A(d) of the Act of 1961 in both the writ petitions cannot be said to be in violation of Section 148A of the Act of 1961. Further to that, from the impugned orders, it is also seen that the transactions in question being bogus transactions, the efficacy of the contentions made by the Petitioners that the transactions were of sale and not purchase had lost its effect. The Respondent No.3 had categorically observed at paragraph Nos. 12, 13, 15 and 16 which being relevant are quoted herein under:

“12. Now coming to the issue here - of the purchases for the purported sales made - the purchases are shown to have been made from NCS Enterprises, Proprietor being one John Imchen, a local Naga tribe, who is exempted from income-tax u/s 10(26). This same John Imchen had also been covered under the search and seizure action u/s 132 on 08/02/2019. One of the main reasons for the search and seizure action was that the assessee was running business(s) in the names of local Naga tribals. The assessee

business is by the style name 'National Commodity Supplier Enterprises' and John Imchen business style name is 'NCS Enterprises' — very similar sound-style names; and which can easily be mistaken one for the other.

Thus, in the present issue here — the purchases as also the sales are suspect.

13. Further more, the purported goods are stated to be 'Rajma' and 'Kabuli Chana'. These grains are quite unknown in Nagaland, not known to be cultivated in Nagaland, and neither would there be local demand for such non-local unknown grains. The purported purchase is from NCS Enterprise [John Imchen], Dimapur, Nagaland; and the sale to the fictitious entities at Delhi. Basically and effectively, the goods are transacted at Delhi — so the accounting entries are but mere routing of the network racket of inter-State evasion of taxes.

15. Also, it may be observed that the assessee in his petition to the Hon'ble High Court has not made mention about the purchases – the party from whom purchased, nor the description of the goods so traded.

16. What is relevant and important is the larger macro picture of the inter-State network racket of bogus purchases, bogus sales, bogus consignments – with motive to evade taxes."

31. In that view of the matter, there was no violation to Section 148A of the Act of 1961 while passing the impugned orders and as such the said impugned orders do not come within the ambit of the exceptions as settled by the Supreme Court as referred to supra. It is the opinion of this Court that both the writ petitions challenging the impugned orders dated 10.09.2022 in WP(C) No.7014/2022 and the order dated 31.05.2022 in WP(C) No.4975/2022 do not call for interference under Article 226 of the Constitution.

32. Accordingly, this Court do not find any ground for interference for which both the writ petitions stands dismissed.

33. The interim orders passed earlier stands vacated.

JUDGE

Comparing Assistant