IN THE HIGH COURT FOR THE STATE OF TELANGANA, HYDERABAD

*** * ***

WRIT PETITION Nos.853 and 8528 of 2019

Between:

M/s. TNS India Private Limited.

Petitioner

VERSUS

Union of India rep. by its
Secretary and others.

Respondents

ORDER PRONOUNCED ON: 09.10.2023

THE HON'BLE SRI JUSTICE P.SAM KOSHY
AND
THE HON'BLE SRI JUSTICE LAXMI NARAYANA ALISHETTY

1.	Whether Reporters of Local newspapers may be allowed to see the Judgments?	:	Yes
2.	Whether the copies of judgment may be Marked to Law Reporters/Journals?	:	Yes
3.	Whether His Lordship wishes to see the fair copy of the Judgment?	:	**Yes**

P.SAM KOSHY, J

*** THE HON'BLE SRI JUSTICE P.SAM KOSHY**
AND
THE HON'BLE SRI JUSTICE LAXMI NARAYANA ALISHETTY

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! Counsel for Petitioner(s) : Mr.Deepak Chopra, learned counsel, appearing on behalf of Mr.Narendar Chetty.

^Counsel for the respondent(s) : Ms. K. Mamata Choudary

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> HEAD NOTE:

? Cases referred

1. (2008) 215 CTR 366 = (2008) 300 ITR 176 Delhi
2. (2008) 215 CTR 366 Delhi = (2008) 300 ITR 176 Delhi
3. (2017) 85 taxman.com 291 (Delhi)
4. [2022] 445 ITR 454 (Madras)

THE HON'BLE SRI JUSTICE P.SAM KOSHY

AND

THE HON'BLE SRI JUSTICE LAXMI NARAYANA ALISHETTY

WRIT PETITION Nos.853 & 8528 of 2019

COMMON ORDER: *(per Hon'ble Sri Justice **P.SAM KOSHY**)*

The challenge in these two writ petitions are the consequential orders dated 20.04.2018 issued by the respondent No.3/The Deputy Commissioner of Income Tax-2 under Section 254 read with Section 143 of the Income Tax Act, 1961, (for short the "Act") for the assessment year 2006-2007 and the impugned rectification order dated 12.10.2018 issued by the respondent No.2/The Assistant Commissioner of Income Tax under Section 154 of the Act for the same assessment year. For convenience, W.P.No.853 of 2019 is taken up, so far as the facts are concerned.

2. Heard Mr.Deepak Chopra, learned counsel appearing on behalf of Mr.Narendar Chetty, learned counsel for the petitioner and Ms. K. Mamata Choudary, learned counsel for the respondent-Department.

3. The whole dispute in the two writ petitions originates from an order passed by the Income Tax Appellate Tribunal (for short

the "Tribunal") in ITA No.108/Hyd/2011 for the assessment year 2006-2007. The Tribunal vide order dated 27.06.2014 had partly allowed an appeal of the petitioner/assesse.

4. For the aforesaid year, the petitioner/assesse had filed its return after claiming deductions under Section 10A of the Act. The said return of the petitioner/assesse was subjected to scrutiny by the Assessing Officer. The Assessing Officer noting certain international transactions being made by the petitioner/assesse referred the matter to the Transfer Pricing Officer (TPO) under Section 92CA(1) for determining the Arm's Length Price (ALP). On examination, the TPO noted that while selecting comparables in ITES-BPO category, the petitioner/ assesse has wrongly applied incomparables with the comparables ignoring the provisions of rule 10B(4) of the Act. Finally, the TPO passed a draft assessment order. The petitioner/assesse raised objections before the Dispute Resolution Panel (DRP) who in turn rejected the same, leading to filing of ITA before the Tribunal.

5. The Tribunal after due consideration of all the contentions put forth by the petitioner/assesse found that there were certain items which were not properly assessed by the Assessing Officer.

To the aforesaid extent, the appeal of the petitioner/assesse was partly allowed and the matter was remitted back to the file of Assessing Officer with a direction to look into the aspect and take a decision in the matter after verifying the claim of the petitioner/assesse and giving a fair and reasonable opportunity of hearing. The order of the Tribunal was one which was passed on 27.06.2014. Now the consequential order pursuant to the remand by the Tribunal has been passed by the Assessing Officer only on 20.04.2018. It is this passing of the consequential order dated 20.04.2018 which is the bone of contention in the present writ petitions.

6. The contention is as to "whether the consequential order could have been passed by the Assessing Officer beyond the prescribed period of time as is envisaged under Section 153 (2A) of the Act." Secondly, "whether after a remand is made by the Tribunal while allowing an appeal in part, the consequential order that needs to be passed would be one under Section 153(2A) or would be under Section 153(3) of the Act".

7. For proper appreciation of the issue raised in the writ petitions it would be relevant at this juncture to quote the aforesaid two provisions of law under the Act i.e. Section 153(2A)

and Section 153(3) which for ready reference are reproduced herein under:

> *"(2A) Notwithstanding anything contained in sub-sections (1), (1A), (1B) and (2), in relation to the assessment year commencing on the 1st day of April 1971, and any subsequent assessment year, an order of fresh assessment in pursuance of an order under section 250 or section 254 of section 263 of section, setting aside or cancelling an assessment, may be made at any time before the expiry of one year from the end of the financial year in which the order under section 250 of section 254 is received by the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner or, as the case may be, the order under section 263 or section 264 is passed by the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner.*
>
> *"(3) The provisions of sub-sections (1), (1A), (1B) and (2) shall not apply to the following classes of assessments, reassessments and recomputations which may, subject to the provisions of sub-section (2A), be completed at any time—*
>
> *(i) [***]*
>
> *(ii) where the assessment, reassessment or recomputation is made on the assessee or any person in consequence of or to give effect to any finding or direction contained in an order under section 250, 254, 260, 262, 263 or 264 or in an order of any court in a proceeding otherwise than by way of appeal or reference under this Act;*
>
> *(iii) where, in the case of a firm, an assessment is made on a partner of the firm in consequence of an assessment made on the firm under section 147."*

The provision of Section 153 went in for an amendment which came into force from 01.06.2016. The amended provision under Section 153(3) also is being reproduced herein under:

> *"(3) Notwithstanding anything contained in sub-sections (1) **[**, (1A)**]** and (2), an order of fresh assessment [or fresh order under section 92CA, as the case may be,] in pursuance of an order under section 254 or section 263 of section 264, setting aside or cancelling an assessment, [or an order under section 92CA, as the case may be], may be made at any time before the expiry of nine months from the*

*end of the financial year in which the order under section 254 is received by the Principal Chief Commissioner of Chief Commissioner or Principal Commissioner of Commissioner, as the case may be, the order under section 263 or section 264 is passed by the **[**Principal Chief Commissioner or Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner, as the case may be**]**:*

*[**Provided** that where the order under section 254 is received by the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner or, as the case may be, the order under section 263 or section 264 is passed by the **[**Principal Chief Commissioner or Chief Commissioner of Principal Commissioner or Commissioner, as the case may be,**]** on or after the 1st day of April 2019, the provisions of this sub-section shall have effect, as if for the words "nine months", the words "twelve months" had been substituted.]"*

A plain reading of the aforesaid statutory provisions of law, particularly sub-section 2A of Section 153, it would clearly indicate that there is a specific time limit envisaged in the said sub-section for completion of the assessment, reassessment or recomputation. What is also apparently evident is that sub-section (2A) itself was enacted with a clear intention of fixing a time limit for the order of fresh assessment to be passed in respect of matters which arise on account of an order under Section 250, 254, 263 or Section 264 of the Act whereby the order of the Assessing Officer is set aside or cancelled.

8. What also is to be seen is that sub-section 3 of Section 153 (unamended) dealing with a situation where a proceeding is initiated under Section 2A, the provisions under Section (1),

(1A), (1B) and 2 of the Act shall not apply. At the same time, what also needs to be appreciated is that even under the amended provision of sub-section 3 which came into force with effect from 01.06.2016, the law makers again have inserted a time limit for completion of the assessment.

9. Referring to the aforesaid provision of law, learned counsel appearing for the petitioner categorically contended that the proceedings in the instant case having been passed after a considerable period of time and the time limit was also lapsed as is required under sub-section (2A) of Section 153. Learned counsel appearing for the petitioner in support of his contentions, relied upon the decision of High Court of Gujarat in the case of ***Instruments Control Co. v. Chief Commissioner of Income-tax-1 & 2***[1]. A similar view has also been taken by the High Court of Delhi in the case of ***Commissioner of Income-tax v. Bhan Textile (P.) Ltd.***[2] and also in the case of ***Nokia India (P.) Ltd. v. Deputy Commissioner of Income-tax***[3]. A similar view has also been taken by the High Court of Kerala in the case of ***DR R.P. PATEL,*** **HAHNEMAN HOUSE, COLLEGE ROAD,**

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[1] (2008) 215 CTR 366 = (2008) 300 ITR 176 Delhi
[2] (2008) 215 CTR 366 Delhi = (2008) 300 ITR 176 Delhi
[3] (2017) 85 taxman.com 291 (Delhi)

KOTTAYAM VERSUS THE ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE – 1, KOTTAYAM in WPC No. 29193 of 2008 (A) decided on 09.03.2015.

10. *Per contra*, learned counsel for the respondent-Department opposing the petition submits that it is wrong on the part of the petitioner/assessee to state that the authority is denude of its powers after the prescribed time limit is provided under sub-section (2A) of Section 153 of the Act.

11. It was also the contention of the learned counsel for the respondent-Department that the provision of Section (2A) would not be applicable in the instant case as the appeal was not allowed in *toto*, but was partly allowed. Therefore, the Tribunal as also the Commissioner (Appeals) have erred in as much as reaching to the said conclusion. It was further agitated that since it is only the term "may" which is used by the law makers while fixing the time limit for fresh assessment order to be passed after the matter stands remitted back from the Tribunal or a Court of appeal, it cannot be treated as a provision which is mandatory. Rather, it is only a nature of directive which was issued.

12. According to the learned counsel for the respondent-Department the order or directive given by the Tribunal is required to be enforced in its letter and spirit, nonetheless, prescribing a time limit for the fresh assessment. It was further contended that the order of the Tribunal or the Court of law cannot be left unenforceable or unexecutable only on account of the time limit having been lapsed within which the authority was required to pass the order of the reassessment.

13. It was the further contention of the learned counsel for the respondent-Department that since the assessment order in the instant case was that of 2006-2007, the order of the Tribunal also being that of 27.06.2014, the amended provision under sub-section 3 of Section 153 would not be applicable in the case of the petitioner. According to the learned counsel for the respondent-Department since prior to the amendment brought under sub-section 3 of Section 153, there was no time limit prescribed for passing of a consequential order pursuant to the direction contained in the order of the Tribunal under Section 254. The impugned orders in the instant case cannot be violative of the provisions of the Act.

14. It was further contended that since sub-section (2A), the term "may" has been used, hence the said provision is only directory and not mandatory. According to the learned counsel for the respondent-Department since sub-section (2A) of Section 153 so also the amended provision under sub-section 3 of Section 153 do not provide any consequence upon the failure in not passing the consequential order in terms of the order of the Tribunal under Section 254, the time limit prescribed under sub-section (2A) of Section 153 so also sub-section 3 of Section 153 are to be only considered to be a sort of guidelines or a directives without any mandatory force of law. It was in this context that the learned counsel contended that the said provisions have to be treated only as a directory and not a statutory command.

15. Learned counsel for respondent-Department also contended that the Tribunal had remanded only few issues raised before it to the authority for fresh consideration, therefore, it does not amount to total remand and thus, Section 153 (2A) of the Act has no application to the present case. In other words, the contention of learned standing counsel is that Section 153 (2A) of the Act is applicable only where, the matter

is remanded in *toto* and Section 153 (2A) has no application in case of partial remand.

16. Having heard the contentions put forth on either side and on perusal of records, so far as the factual aspects are concerned, particularly, in respect of the material dates of the orders passed by the different authorities including that of the Tribunal is not in dispute. It is also not in dispute that the revisionary order under Section 263 was set aside by the Tribunal and the matter stood remitted back to the concerned Assessing Officer for fresh adjudication. The dispute arose on the consequential order passed by the Assessing Officer after an inordinately delayed period of time. This delayed consequential order passed by the Assessing Officer is under challenge in the present writ petitions.

17. As has been stated at the initial part of this order, the question to be considered is would the provision of sub-section (2A) of Section 153 be applicable upon the Assessing Officer in the course of the reassessment being done pursuant to the remand being made by the Tribunal. The question also would be whether the authority concerned upon a remand being made by

the Tribunal have any time limit for completion of the assessment, reassessment or recomputation.

18. Now in the light of the aforesaid question that needs to be considered and answered by this Bench, it is relevant to take note of the entire contents of Section 153 and the sub-sections envisaged therein. A plain reading of the entire Section 153 itself would go to establish that the said Section has been enacted by the framers of law so as to prescribe time limit for completion of assessment, reassessment and recomputation. First, the sub-Sections (1), (1A), (1B) and 2 of the Act start with a specific restrictive command highlighting the fact that beyond a particular period of time prescribed under the various sub-sections referred to above, the Assessing Officer is denuded of his powers to pass an assessment order. The aforesaid provisions of law i.e. sub-Section (1), (1A), (1B) and 2 deal with the assessment, reassessment and recomputation in exercise of powers conferred upon the Assessing Officer.

19. The aforesaid provisions did not envisage a situation where there is an order of remand by the Appellate Tribunal or an Appellate Authority. It is precisely for this reason that sub-section (2A) stood enacted in respect of a situation where there

is an order of remand with a direction to the Assessing Officer to pass a fresh assessment order. Sub-section (2A) starts with a non-obstante clause holding that notwithstanding anything contained in the aforesaid provisions i.e. sub-Section (1), (1A), (1B) and 2 in the event of an order of fresh assessment ordered by the Appellate Tribunal or the Appellate Authority after setting aside or cancelling the earlier assessment order, the authority concerned is required to make an assessment in terms of the direction of the Appellate Tribunal or the Appellate Authority as the case may be within a stipulated period. A plain reading of the aforesaid statutory provisions does not give any other interpretation other than that mentioned above.

20. The very purpose of enacting sub-section (2A) goes to show that it has been enacted to meet with a situation where the original assessment order has been set aside/cancelled by the Appellate Tribunal or the Appellate Authority under Section 250 or under Section 254 or under Section 263 or under Section 264. As regards sub-section 3 of Section 153 as it stood prior to the amendment carried out in the year 2016, the reading of the said provision of law would also give a clear indication that there shall be no time limit for completion of the assessment,

reassessment and recomputation towards compliance of any direction contained in an order under Section 250, 254, 260, 262, 263 or Section 264 subject to the provisions of sub-section (2A) and in a proceeding otherwise than by way of an appeal or reference under this Act. This in other words means that this is a provision which deals with a situation where the assessment, reassessment and recomputation is made, to give effect to a finding or a direction contained in an order under Sections 250, 254, 260, 262, 263 or Section 264 in an appeal or reference.

21. The aforesaid conclusion arrived at by this Bench further stands strengthened from the amendment that was brought to the Act, particularly, so far as sub-section 3 of Section 153 is concerned with effect from 01.04.2016 onwards. Vide the said amendment, the legislature has brought a time limit for adjudication of a proceeding under sub-section 3 as well which till the amendment was made was not stipulated. If the analogy of the principle contention of the learned counsel for the respondent-Department is to be accepted, then in that event, the very purpose of sub-section (2A) becomes redundant. The contention of the learned counsel for the respondent-Department also would not be sustainable for the reason that if,

that would had been the intention of the legislature, then at the time of the amendment brought in to sub-section 3 of Section 153, the legislature would also had deleted the provision of sub-section (2A), as it would not be any further required in the light of their contention and in the light of the subsequent amendment brought in to sub-section 3 of Section 153.

22. Now we shall refer to certain judicial precedents on the said subject from different High Courts. The High Court of Gujarat in the case of ***Instruments Control Co.*** (supra) in paragraph Nos.16.3, 17, 19, 21, 22 and 25 held as under:

> *"**16.3** We may notice that sub-section (2A) of section 153 was introduced by way of amendment by the Amendment Act, 1970 with effect from 1.4.1971. Correspondingly, the words "subject to the provisions of sub-section (2A)" were also added in sub-section (3) of section 153.*
>
> ***17.** It can, thus, be seen that prior to introduction of subsection (2A) of section 153, the Legislature provided for limitation for completion of assessments under sub-section (1) and sub-section (2) of section 153. Sub-section (3) of section 153, however, provided that the provisions of sub-sections (1) and (2) shall not apply to classes of assessments, reassessments and re-computations provided in clauses (i) to (iii) of sub0section (3) of section 153. Such classes included a case of fresh assessment made under section 146; a case of assessment, reassessment or re-computation in consequence of or to give effect to any finding or direction contained in an order under section 250, 254, 260, 262, 263 of 264, as also in case of a firm, where an assessment is made on a partner of the firm in consequence of an assessment made on the firm under section 147.*
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> ***19.** The situation, however, must bee seen to have undergone a material change upon introduction of sub-section (2A) of section 153 of the Act, which provides inter alia that notwithstanding anything contained in sub-sections (1) and (2), in relation to the assessment year commencing on the 1st day of April, 1971, and*

any subsequent assessment year, an order of fresh assessment under section 146 or in pursuance of an order, under section 250, section 254, section 263 or section 264, setting aside or cancelling an assessment, may be made at any time before the expiry of two years from the end of the financial year in which the order under section 146 cancelling the assessment is passed by the Assessing Officer or the order under section 250 or section 254 is received by the Chief Commissioner or Commissioner, as the case may be. As already noted, while introducing sub-section (2A) in section 153 of the Act, the Legislature simultaneously made a small change in sub-section (3) thereof by adding the words, "subject to the provisions of sub-section (2A)".

21. *Sub-section (2A) of section 153 of the Act, therefore, in our view, would cover the cases where the Assessing Officer is required to pass a fresh order of assessment when such fresh assessment is necessitated on account of an order setting aside or cancelling the assessment. In comparison, clause (ii) of sub-section (3) of section 153 would apply where there is a need for an assessment, reassessment or re-computation in consequence of or to give effect to any finding or direction contained in an order passed under section 250 etc. Significantly, after 1.4.1971, the provisions of sub-section (3) of section 153 of the Act are made subject to the provisions of section (2A) of section 153 of the Act.*

22. *Under the circumstances, the class of cases of fresh assessment to be made pursuant to order under section 250 etc. would fall under section (2A) of section 153 of the Act, and the period of limitation prescribed therein would operate. In those cases where there is no need for a fresh assessment and are not covered under section (2A) of section 153 of the Act, but are covered under clauses (i), (ii) and (iii) of section 153, the limitation prescribed under sub-section (2A) of section 153 would not apply and the expression "assessment, reassessment and re-computation be completed at any time" may enable the revenue to continue the proceedings of assessment even beyond the period prescribed under sub-sections (1) and (2) of section 153 of the Act and would also not be hindered by the prescription of limitation under section (2A) of section 153 of the Act.*

25. *To our mind, the case on hand would fall under subsection (2A) of section 153 of the Act. The Tribunal may not have used the words of "setting aside the assessment", nevertheless, when it remitted the matter back to the Assessing Officer for summoning two witnesses again for cross-examination by the assessee and permitted further probe to the Assessing Officer, necessarily it must be understood to have set aside the assessment under challenge. The Tribunal. otherwise in law, could not have remitted the proceedings to the Assessing Officer for fresh consideration after summoning two witnesses and carrying out such probe as may be necessary. We may record*

that such commissions paid to the two agencies was the sole dispute between the assessee and the Department. In the original assessment, the Assessing Officer discussed only this issue and made corresponding disallowance. In essence, thus, the Assessing Officer was required to pass a fresh order of assessment which was necessary on account of an order passed by the Tribunal under section 254 of the Act cancelling the assessment framed by the Assessing Officer. The period of limitation prescribed in section 153(2A), therefore, would not apply. While such an order was served on the Commissioner on 3.8.1994, within a period of two years of the end of such financial year, a fresh order of assessment had to be passed by the Assessing Officer. The same not having been done, in our view, such proceedings have become time-barred. The assessment placed before the Assessing Officer by the Tribunal's order, therefore, must be treated as having abated. In that view of the matter, the declaration prayed for by the petitioner must be granted."

23. The High Court of Delhi also in the case of ***Nokia India (P.) Ltd.*** (supra) dealing with the said provisions of law in paragraph Nos.22, 23, 24 and 25 held as under:

*"**22.** Having perused the impugned order of the ITAT carefully and the operative portions qua which the assessment order was set aside and the matter remanded to the AO, the Court is unable to agree with the contention of learned ASG that the aforementioned order of the ITAT did not constitute a complete setting aside of the assessment with directions to the AO to pass a fresh order. The Court does not agree with the submission of the learned ASG that the AO was 'chained' by the ITAT's directions and could not have passed a fresh assessment order de novo pursuant to such remand.*

***23.** The Court is also unable to agree with the contention that unless the entire assessment order is wholly set aside, the time limit for passing the fresh order under Section 153 (2A) would not be attracted. There is no warrant for such an interpretation. The object behind introduction of sub-section (2A) was to prescribe a time limit for completing the assessment proceedings upon the original assessment being set aside or being cancelled in appeal. Clearly, the intention was not to restrict the applicability of sub-section (2A) only to such cases where the 'entire' original assessment order is set aside. It was noted that, "Under the existing provisions of section 153 (3), such fresh assessments are not subject to any time limit." Indeed, Section 153, as it stood at*

that time, did not prescribe any time limits. Section 153 (3) (ii), in particular, did not require the order passed thereunder to be issued within any particular time limit. Further there is a distinction between an 'assessment' that is set aside and an 'assessment order' being set aside. When the assessment on an issue is set aside and the matter remanded, with a direction that the issue has to be determined afresh, Section 153 (2A) of the Act would get attracted.

24. *What is important to note is that, along with the insertion of sub-section (2A), sub-section (3) underwent a simultaneous change. It was expressly made "subject to the provisions of sub-section (2A)." This meant that Section 153 (3) would thereafter apply only to such cases where Section 153 (2A) did not apply. In other words, in all instances of an AO having to pass a fresh assessment order upon remand where Section 153 (2A) would apply, the AO would be bound to follow the time limit imposed by sub-section (2A). Where the AO as only giving effect to an appellate order, then Section 153 (3) (ii) of the Act would apply.*

25. *In the present case, of the seven issues, the assessment in respect of five was set aside and the issues remanded for a fresh determination. Whether the remand was to the TPO or the DRP would not make a difference as long as what results from the remand is a fresh assessment of the issue. Clearly, therefore, the time limit for completing that exercise was governed by Section 153 (2A) of the Act."*

24. The High Court of Kerala also in the case of ***DR R.P.PATEL***, (supra) in paragraph No.12 held as under:

"12. The resultant position therefore is that, even in a case where only one issue has been directed to be considered afresh, the limitation under Section 153(2A) would apply. It is clear from the passage in [(2008) 300 ITR 173 (Delhi] (supra) extracted above that, sub section (3) of Section 153 applies to a different situation where only a consequential order has to be passed in implementation of a direction issued by the appellate forum. In the present case, as already found above the direction was to consider the issue afresh. Therefore, Section 153(2A) of the Act is attracted. In view of the above, this is a case in which the Assessing Officer ought to have passed a consequential order within the time limit stipulated. Since no such order was passed the petitioner is entitled to succeed.

In view of the above findings the writ petition is allowed. It is held that in so far as the issue that was remitted to the

respondent Assessing Officer for fresh consideration, the time bar contained in Section 153(2A) of the Act operates."

Recently, the Madras High Court also in the case of ***Virtusa Consulting Services (P.) Ltd. v. Dispute Resolution Panel (DRP)***[4] dealt with similar circumstances decided on 09.06.2022.

25. In the light of above decision of Hon'ble High Court of Kerala, (supra) the contention of learned standing counsel for respondent-Department that Section 153 (2A) of the Act has no application to the present case as the Tribunal had only partially remanded the matter, lacks merit and is untenable.

26. From plain reading of the judicial pronouncements and precedents in the preceding paragraphs and the findings given by this Court, we are of the considered opinion that the proceedings drawn, admittedly being beyond a period that is prescribed under sub-section (2A) of Section 153 and the consequential orders passed are all beyond the period of limitation prescribed under sub-section (2A) of Section 153. Hence, the same being not sustainable, deserves to be and is accordingly set aside/quashed.

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[4] [2022] 445 ITR 454 (Madras)

26. Accordingly, the Writ Petitions are allowed. There shall be no order as to costs.

As a sequel, miscellaneous petitions, pending if any, shall stand closed.

P.SAM KOSHY, J

LAXMI NARAYANA ALISHETTY, J

Date: 09.10.2023
GSD/kkm