REPORTABLE

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 9764 OF 2025
[Arising out of S.L.P. (C) No. 17995 of 2022]

M/S ASP TRADERS ... APPELLANT

VERSUS

STATE OF UTTAR PRADESH & ORS. ... RESPONDENTS

J U D G M E N T

R. MAHADEVAN, J.

Leave granted.

2. This appeal has been preferred by the appellant against the final judgment and order dated 18.07.2022 passed by the High Court of Judicature at Allahabad[1] in Writ Tax No. 955 of 2022.

3. The relevant facts giving rise to the present appeal are as follows:

3.1. The appellant is a registered dealer in Red Arecanut operating from Channagiri, Davangere, Karnataka. On 14.01.2022, they consigned 17,850 kg of Dry Arecanut valued at Rs.51,72,930/-, packed into 255 bags to one

[1] Hereinafter referred to as “the High Court”

M/s. Diamond Trading Company, Delhi, through Vehicle No. UP-78-GN-7563 accompanied by E-Way bill No.141424463403.

3.2. During transit, the goods were transhipped and loaded onto another vehicle bearing Registration No. HR-38-U-0152 for onward journey to Delhi. However, only 248 bags were loaded onto the new vehicle, with 7 bags missing from the original consignment.

3.3. On 17.01.2022, the said vehicle was detained by the Mobile Squad at Lalitpur Bypass Road, Jhansi. The driver's statement was recorded in Form GST MOV-01. Following physical inspection, a report was generated in Form GST MOV-04 on 20.01.2022 alleging certain deficiencies. A detention order in Form GST MOV-06 dated 20.01.2022 was also issued.

3.4. Subsequently, a notice dated 21.01.2022 under section 129(3) of the Central Goods and Services Tax Act, 2017[2], was issued in Form GST MOV-07 highlighting the discrepancy of 7 missing bags and the resulting shortfall in quantity from 18220 kg to 17670 kg. It was further alleged that the consignee, M/s. Diamond Trading Company, was *prima facie* non-existent and that the address of the consignor was incorrect as per departmental records.

3.5. The appellant submitted a detailed reply dated 24.01.2022 to Respondent No.3, denying all allegations. However, in view of pressing business exigencies, the appellant deposited Rs.7,20,440/- towards IGST, as indicated in the show

[2] For short, "the CGST Act, 2017"

cause notice, through Form GST DRC-03 dated 27.01.2022. Accordingly, the detained goods were released under Form GST MOV-05 dated 27.01.2022.

3.6. Despite the release, no final order under Section 129(3) was passed by the Mobile Squad. Accordingly, on 26.02.2022, the appellant submitted a representation seeking an order in Form GST MOV-09, to enable it to pursue statutory remedies. In response, by communication dated 03.03.2022, the Mobile Squad Official stated that one Mohd. Javed, the appellant's representative, appeared on 27.01.2022, orally requested withdrawal of the earlier reply dated 24.01.2022, and sought release of goods, and hence, no further proceedings were deemed necessary.

3.7. The appellant denied having made any oral request to withdraw the reply or abandon further proceedings. Asserting that the authorities are statutorily bound to pass a reasoned order under section 129(3), the appellant sent further communications dated 13.04.2022, 29.04.2022 and 13.05.2022, seeking a copy of the order, if any, passed under said provision.

3.8. Receiving no response, the appellant approached the High Court by filing Writ Tax No.955 of 2022 praying for the following reliefs:

> *(i) A direction to Respondent No. 3 to furnish a copy of the order passed under Section 129(3) in compliance with Section 129(4) of the U.P. GST Act, pursuant to notice dated 21.01.2022 in Form GST MOV-07;*
>
> *(ii) A direction to Respondent No.3 to pass a speaking order under Section 129(3) after affording an opportunity of hearing.*

3.9. By the impugned order, the High Court dismissed the writ petition with the following observations:

> *"6. Admittedly a notice under Section 129(3) of the CGST Act was issued by the respondent no. 3 to the petitioner. Pursuant thereto the petitioner deposited the amount on his own in Form GST DRC-03 and intimated it to the respondent no.3. Therefore, the respondent no. 3 has issued an order in form GST DRC-05. Thus, proceedings in respect of the aforesaid notice under Section 129(3) of the CGST Act stood concluded in terms of mandate of sub-section (5) of Section 129. Hence, relief sought by the petitioner cannot be granted since the matter is concluded as per legislative mandate.*
>
> *7. Once the proceedings in respect of notice under Section 129(3) of the Act stood concluded in terms of Section 129(5) of the Act read with Rule 142(3) of the Rules, no mandamus can be issued to the respondent no. 3 to pass an order under Section 129(3) of the CGST/UPGST/IGST Act.*
>
> *8. The contention of the petitioner that a copy of the order under Section 129(3) of the CGST/UPGST/IGST Act be provided to him, is wholly misconceived inasmuch as the proceedings stood concluded in terms of sub-section (5) of Section 129 read with Rule 142 (3) of the Rules and therefore, no mandamus contrary to law can be issued in exercise of powers conferred under Article 226 of the Constitution of India."*

3.10. Aggrieved by the aforesaid order, the appellant has preferred the present appeal before this Court.

4. Mr. Pawanshree Agrawal, learned counsel appearing on behalf of the appellant, at the outset, submitted that it is a settled position in law that every show cause notice must culminate in a reasoned final order. Such an order is essential to enable the person affected to avail all statutory remedies.

4.1. It was further submitted that the payment of penalty cannot be treated as voluntarily under Form GST DRC-03, as no show cause notice or statement in

Form GST DRC-01 was ever issued by the respondent authorities requiring the appellant to make such a deposit. The respondent authorities failed to follow the mandatory procedure prescribed under Rule 142 of the CGST Rules, 2017. The High Court, in the impugned order, erroneously recorded that the penalty was deposited voluntarily, whereas the appellant had consistently sought final adjudication and had, in fact, filed a reply to the notice issued under section 129(3) of the Act.

4.2. Without prejudice to the above, the learned counsel submitted that even if it is assumed that the penalty was paid voluntarily to secure release of the goods, Respondent No.3 was still under a statutory obligation to pass an order in Form GST MOV-09, in accordance with Section 129(3) of the CGST Act, 2017, and as clarified in Circular No.41/15/2018-GST dated 13.04.2018 issued by the CBIC, GST Policy Wing.

4.3. It was further submitted that Section 129 of the CGST / SGST Act governs the detention, seizure, and release of goods in transit. Under section 129(3), the proper officer is required to issue notice specifying tax and penalty payable and thereafter pass an order. This obligation to pass an order is independent of whether any payment has been made by the taxpayer. Section 129(5) merely states that the proceedings shall be deemed concluded upon payment of penalty, and does not dispense with the requirement of adjudication, once a notice under section 129(3) has been issued.

4.4. The learned counsel submitted that neither Section 129(5) nor Rule 142(5) permits dispensing with the adjudication process. While Rule 142(5) provides that detention/ seizure proceedings conclude on payment of penalty, it does not override the requirement to pass a formal order determining such penalty. For proper legal closure, a final order in Form GST DRC-07 and GST MOV-09 must be issued. The CBIC's circular dated 13.04.2018 being a binding departmental clarification, ought to have been considered by the High Court.

4.5. According to the learned counsel, an order must be passed under Section 129(3) even if the penalty amount is paid during the pendency of proceedings, so as to preserve the taxpayer's right of appeal under section 107 of the CGST Act, 2017, and the failure to pass such an order violates Article 265 of the Constitution, which mandates that no tax or penalty shall be levied or collected except by authority of law.

4.6. It was further submitted that the imposition of penalty has wider implications, including possible consequences in future adjudication or enforcement proceedings under the CGST Act, 2017. In the absence of a formal order, the appellant stands prejudiced, and the statutory right of appeal under Section 107 becomes illusory. However, the High Court erred in holding that no further order was necessary merely because the amount was paid during the pendency of the notice.

4.7. In light of the above submissions, the learned counsel prayed that the impugned order of the High Court be set aside, and appropriate directions be issued to the respondent authorities to pass final orders in Form GST MOV-09 and GST DRC-07, thereby preserving the appellant's right to appeal against the same under the CGST Act, 2017.

5. *Per contra*, Mr. Bhakti Vardhan Singh, learned counsel appearing on behalf of the respondents submitted that the vehicle bearing Registration No. UP78 GN 7563 transporting betel nuts from Nagpur to Delhi, was intercepted by the Assistant Commissioner, Mobile Squad Unit, Jhansi, on 17.01.2022. Upon examination of the documents, several discrepancies were found. Consequently, the goods and the vehicle were detained, and proceedings under the GST Act were initiated.

5.1. It was submitted that the statement of the driver was recorded in Form GST MOV-01, followed by physical inspection of the goods and issuance of Form GST MOV-04 dated 20.01.2022. A detention order in Form GST MOV-06 was issued on the same date. Thereafter, a show cause notice under Section 129(3) of the CGST Act, 2017 was issued on 21.01.2022 directing the owner of the goods and vehicle to submit a reply by 27.01.2022. In compliance, one Mohd. Taha Qureshi, proprietor of M/s. Diamond Trading Company appeared on 25.01.2022 and submitted a joint objection on behalf of the appellant herein, M/s.ASP Traders Co., the purchaser firm M/s. Diamond Trading Company, and

the transporter, M/s Verma Roadways. On 27.01.2022, the authorised representative of the appellant Mohd. Javed, appeared and orally sought withdrawal of the earlier objections, and voluntarily deposited Rs.7,20,440/- via Form GST DRC-03 as demanded in the notice. Upon this payment, the goods and vehicle were released under Form GST MOV-05 dated 27.01.2022. Hence, in terms of Section 129(5), the proceedings stood concluded.

5.2. The learned counsel further submitted that although Section 129(3) requires a notice followed by an order, Section 129(5) clearly stipulates that upon payment of the amount under Section 129(1), “all proceedings in respect of the notice specified in sub-section (3) shall be deemed to be concluded” and thus, no further order is necessary.

5.3. It was further argued that Rule 142(3) of the CGST Rules reinforces this position stating that if payment is made after issuance of the notice under Section 129(3) but before passing of the order, the proceedings shall stand concluded. Hence, no further adjudication is mandated.

5.4. The learned counsel contended that had the appellant intended to contest the notice, it could have avoided withdrawing objections and instead opted to secure release of goods by furnishing security under the Act. Thus, the High Court rightly declined to grant a mandamus directing the authorities to pass an order.

5.5. Finally, relying on the decision of this Court in ***Commissioner of Customs (Import) Mumbai v. Dilip Kumar & Co. and others***[3], it was argued that when a statute is clear and unambiguous, it must be applied in its literal sense. In the present case, Section 129(5) is explicit, and the appellant cannot now be permitted to reopen concluded proceedings. Accordingly, the High Court's decision is correct, and the present appeal deserves to be dismissed.

6. We have heard the learned counsel appearing for both sides and carefully perused the materials available on record.

7. Admittedly, the consignment transported by the appellant was detained by the Mobile Squad for alleged contraventions under the IGST/CGST/SGST Act, 2017. Following inspection, a notice dated 21.01.2022 under Section 129(3) was issued to the appellant, directing the appellant to file objections. The appellant submitted a reply, but due to business exigencies, paid the tax and penalty amounting to Rs.7,20,440/- and uploaded the receipt in Form GST DRC-03 on 27.01.2022. Thereafter, the respondent authorities released the goods by passing discharge order in Form GST MOV-05 dated 27.01.2022. However, no formal order under Section 129(3) was passed. The appellant requested such an order, but the respondent authorities responded that in view of Section 129(5), no further order needs to be passed. Aggrieved, the appellant filed Writ Tax No.955 of 2022, which was dismissed by the High Court,

[3] (2018) 9 SCC 1

accepting the stand of the respondents. Hence, the present appeal came to be filed.

8. The issue that arises for consideration in this appeal is whether, upon payment of tax and penalty by the appellant within the time stipulated in the notice under section 129(3), the proper officer is still mandatorily required to pass a final order under section 129(3), or whether the deeming fiction under section 129(5) dispenses with such requirement.

9. Before proceeding further, it is necessary to examine the relevant legal provisions applicable to the present case. The IGST Act, 2017, CGST Act, 2017 and SGST / UTGST Act, 2017 are interrelated parts of the Goods and Services Tax (GST) regime in India. All three enactments originate from the same constitutional amendment – 101st Amendment Act, 2016 – aimed at establishing a harmonized indirect tax structure under the philosophy of 'One Nation, One Tax'. While the tax base and compliance framework are integrated, the Acts are separate to reflect the federal distribution of taxing powers.

9.1. Notably, Section 20 of the IGST Act adopts the provisions of Section 129 of the CGST Act *mutatis mutandis*.

9.2. Section 129 of the CGST Act, 2017 outlines the mechanism for detention, seizure, and release of goods and conveyance in transit. Sub-section (1) authorizes detention and prescribes the conditions for release. Sub-section (3) requires the proper officer to issue a notice specifying the tax and penalty

payable and thereafter pass an order. Sub-section (4) mandates that no tax or penalty shall be determined without providing an opportunity of hearing. Sub-section (5) provides that upon payment of the amounts under sub-section (1), all proceedings in respect of the notice shall be deemed to be concluded. For ease of reference, the said provisions are reproduced below:

> *"**129. Detention, seizure and release of goods and conveyances in transit:***
> *(1) Notwithstanding anything contained in this Act, where any person transports any goods or stores any goods while they are in transit in contravention of the provisions of this Act or the rules made thereunder, all such goods and conveyance used as a means of transport for carrying the said goods and documents relating to such goods and conveyance shall be liable to detention or seizure and after detention or seizure, shall be released,—*
> *(a) on payment of the applicable tax and penalty equal to one hundred per cent of the tax payable on such goods and, in case of exempted goods, on payment of an amount equal to two per cent of the value of goods or twenty-five thousand rupees, whichever is less, where the owner of the goods comes forward for payment of such tax and penalty;*
> *(b) on payment of the applicable tax and penalty equal to the fifty per cent of the value of the goods reduced by the tax amount paid thereon and, in case of exempted goods, on payment of an amount equal to five per cent of the value of goods or twenty five thousand rupees, whichever is less, where the owner of the goods does not come forward for payment of such tax and penalty;*
> *(c) upon furnishing a security equivalent to the amount payable under clause (a) or clause (b) in such form and manner as may be prescribed:*
>
> *Provided that no such goods or conveyance shall be detained or seized without serving an order of detention or seizure on the person transporting the goods.*
> *……..…..*
>
> ***(3) The proper officer detaining or seizing goods or conveyances shall issue a notice specifying the tax and penalty payable and thereafter, pass an order for payment of tax and penalty under clause (a) or clause (b) or clause (c).***
>
> *(4) No tax, interest or penalty shall be determined under sub-section (3) without giving the person concerned an opportunity of being heard.*
>
> ***(5) On payment of amount referred in sub-section (1), all proceedings in respect of the notice specified in sub-section (3) shall be deemed to be concluded****.*

(6) …."

9.3. Rule 142 of the CGST Rules, 2017 indeed reinforces and operationalizes the provisions of Section 129 of the CGST Act, 2017, particularly, with regard to the procedural aspects of issuance of notices, orders, and payment of tax and penalty in cases involving detention, seizure, and release of goods and conveyances in transit. Sub-rule (3) states that on payment of tax and penalty under section 129(1), intimation shall be given in Form DRC-03 and the proper officer shall issue an order in Form DRC-05 concluding the proceedings. Sub-rule (5) mandates uploading a summary of the final order in Form GST DRC-07. For the sake of reference, the said provisions are extracted below:

> *"**142. Notice and order for demand of amounts payable under the Act.***
> …
>
> *(3) Where the person chargeable with tax makes payment of tax and interest under sub-section (8) of section 73 or, as the case may be, tax, interest and penalty under sub-section (8) of section 74 within thirty days of the service of a notice under sub-rule (1), or where the person concerned makes payment of the amount referred to in sub-section (1) of section 129 within fourteen days of detention or seizure of the goods and conveyance, he shall intimate the proper officer of such payment in FORM GST DRC-03 and the proper officer shall issue an order in FORM GST DRC-05 concluding the proceedings in respect of the said notice.*
>
> …
>
> *(5) A summary of the order issued under section 52 or section 62 or section 63 or section 64 or section 73 or section 74 or section 75 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130 shall be uploaded electronically in FORM GST DRC-07, specifying therein the amount of tax, interest and penalty payable by the person chargeable with tax."*

10. During the course of hearing, the learned counsel for the appellant drew our attention to Circular No.41/15/2018-GST dated 13.04.2018 issued by the Central Board of Indirect Taxes and Customs, GST Policy Wing, and the same reads as under:

"Circular No. 41/15/2018-GST

CBEC-20/16/03/2017-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing
****

New Delhi, Dated the 13th April, 2018

To

The Principal Chief Commissioners/Chief Commissioners/Principal Commissioners/ Commissioners of Central Tax (All)/The Principal Directors General/ Directors General (All)

Madam/Sir,

Subject: Procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances –Reg.

Sub-section (1) of section 68 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the "CGST Act") stipulates that the person in charge of a conveyance carrying any consignment of goods of value exceeding a specified amount shall carry with him the documents and devices prescribed in this behalf. Sub-section (2) of the said section states that the details of documents required to be carried by the person in charge of the conveyance shall be validated in such manner as may be prescribed. Sub-section (3) of the said section provides that where any conveyance referred to in sub-section (1) of the said section is intercepted by the proper officer at any place, he may require the person in charge of the conveyance to produce the documents for verification, and the said person shall be liable to produce the documents and also allow the inspection of goods.

1.1 Rules 138 to 138D of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the "CGST Rules") lay down, in detail, the provisions relating to e-way bills…..

1.2 Section 129 of the CGST Act provides for detention, seizure and release of goods and conveyances in transit while section 130 of the CGST Act provides for the confiscation of goods or conveyances and imposition of penalty.

2. In this regard, various references have been received regarding the procedure to be followed in case of interception of conveyances for inspection of goods in movement and detention, seizure and release and confiscation of such goods and conveyances. In order to ensure uniformity in the implementation of the provisions of the CGST Act across all the field formations, the Board, in exercise of the powers conferred under section 168 (1) of the CGST Act, hereby issues the following instructions:

(a) The jurisdictional Commissioner or an officer authorised by him for this purpose shall, by an order, designate an officer/officers as the proper officer/officers to conduct interception and inspection of conveyances and goods in the jurisdictional area specified in such order.

(b) The proper officer, empowered to intercept and inspect a conveyance, may intercept any conveyance for verification of documents and/or inspection of goods. On being intercepted, the person in charge of the conveyance shall produce the documents related to the goods and the conveyance. The proper officer shall verify such documents and where, prima facie, no discrepancies are found, the conveyance shall be allowed to move further. An e-way bill number may be available with the person in charge of the conveyance or in the form of a printout, sms or it may be written on an invoice. All these forms of having an e-way bill are valid. Wherever a facility exists to verify the e-way bill electronically, the same shall be so verified, either by logging on to http://mis.ewaybillgst.gov.in or the Mobile App or through SMS by sending EWBVER <EWB_NO> to the mobile number 77382 99899 (For e.g. EWBVER 120100231897).

(c) ….
(d) Where the person in charge of the conveyance fails to produce any prescribed document or where the proper officer intends to undertake an inspection, he shall record a statement of the person in charge of the conveyance in FORM GST MOV 01. In addition, the proper officer shall issue an order for physical verification/inspection of the conveyance, goods and documents in FORM GST MOV-02, requiring the person in charge of the conveyance to station the conveyance at the place mentioned in such order and allow the

inspection of the goods. The proper officer shall, within twenty four hours of the aforementioned issuance of FORM GST MOV-02, prepare a report in Part A of FORM GST EWB-03 and upload the same on the common portal.

(e) Within a period of three working days from the date of issue of the order in FORM GST MOV-02, the proper officer shall conclude the inspection proceedings, either by himself or through any other proper officer authorised in this behalf. Where circumstances warrant such time to be extended, he shall obtain a written permission in FORM GST MOV-03 from the Commissioner or an officer authorized by him, for extension of time beyond three working days and a copy of the order of extension shall be served on the person in charge of the conveyance.

(f) On completion of the physical verification/inspection of the conveyance and the goods in movement, the proper officer shall prepare a report of such physical verification in FORM GST MOV-04 and serve a copy of the said report to the person in charge of the goods and conveyance. The proper officer shall also record, on the common portal, the final report of the inspection in Part B of FORM GST EWB-03 within three days of such physical verification/inspection.

(g) ***Where no discrepancies are found after the inspection of the goods and conveyance, the proper officer shall issue forthwith a release order in FORM GST MOV-05 and allow the conveyance to move further. Where the proper officer is of the opinion that the goods and conveyance need to be detained under section 129 of the CGST Act, he shall issue an order of detention in FORM GST MOV-06 and a notice in FORM GST MOV-07 in accordance with the provisions of sub-section (3) of section 129 of the CGST Act, specifying the tax and penalty payable. The said notice shall be served on the person in charge of the conveyance.***

(h) ***Where the owner of the goods or any person authorized by him comes forward to make the payment of tax and penalty as applicable under clause (a) of sub-section (1) of section 129 of the CGST Act, or where the owner of the goods does not come forward to make the payment of tax and penalty as applicable under clause (b) of sub-section (1) of the said section, the proper officer shall, after the amount of tax and penalty has been paid in accordance with the provisions of the CGST Act and the CGST Rules, release the goods and conveyance by an order in FORM GST MOV-05. Further, the order in FORM GST MOV-09 shall be uploaded on the common portal and the demand accruing from the proceedings shall be added in the electronic liability register and the payment made shall be credited to such electronic liability register by debiting the electronic cash ledger or the electronic credit ledger of the concerned person in accordance with the provisions of section 49 of the CGST Act.***

(i) ….
(j) ***Where any objections are filed against the proposed amount of tax and penalty payable, the proper officer shall consider such objections and thereafter, pass a speaking order in FORM GST MOV-09, quantifying the tax and penalty payable. On payment of such tax and penalty, the goods and conveyance shall be released forthwith by an order in FORM GST MOV-05. The order in FORM GST MOV 09 shall be uploaded on the common portal and the demand accruing from the order shall be added in the electronic liability register and, upon payment of the demand, such register shall be credited by either debiting the electronic cash ledger or the electronic credit ledger of the concerned person in accordance with the provisions of section 49 of the CGST Act****.*

(k) In case the proposed tax and penalty are not paid within seven days from the date of the issue of the order of detention in FORM GST MOV-06, action under section 130 of the CGST Act shall be initiated by serving a notice in FORM GST MOV 10, proposing confiscation of the goods and conveyance and imposition of penalty.

(l)…
(m) No order for confiscation of goods or conveyance, or for imposition of penalty, shall be issued without giving the person an opportunity of being heard.

(n) An order of confiscation of goods shall be passed in FORM GST MOV-11, after taking into consideration the objections filed by the person in charge of the goods (owner or his representative), and the same shall be served on the person concerned. Once the order of confiscation is passed, the title of such goods shall stand transferred to the Central Government. In the said order, a suitable time not exceeding three months shall be offered to make the payment of tax, penalty and fine imposed in lieu of confiscation and get the goods released. The order in FORM GST MOV-11 shall be uploaded on the common portal and the demand accruing from the order shall be added in the electronic liability register and, upon payment of the demand, such register shall be credited by either debiting the electronic cash ledger or the electronic credit ledger of the concerned person in accordance with the provisions of section 49 of the CGST Act. Once an order of confiscation of goods is passed in FORM GST MOV-11, the order in FORM GST MOV-09 passed earlier with respect to the said goods shall be withdrawn.
(o)..
(p)…
(q)…
(r)…
(s)…
(t)…

(u)…
(v) A summary of every order in FORM GST MOV-09 and FORM GST MOV-11 shall be uploaded electronically in FORM GST-DRC-07 on the common portal.
….

(Upender Gupta)
Commissioner (GST)"

This circular, which is binding on the department under Section 168 of the CGST Act, 2017 provides detailed instructions to ensure uniformity in implementation of procedures for interception, detention, seizure, and confiscation of goods in transit. It mandates that upon payment of tax and penalty under Section 129 (1), the proper officer must issue the release order in Form GST MOV-05. Additionally, the officer is required to pass a formal order of demand in Form GST MOV-09 and upload it on the common portal. A summary of this order must be uploaded in Form GST DRC-07, so that the demand is recorded in the taxpayer's electronic liability register.

11. In the present case, upon payment of the tax and penalty demanded in the notice dated 21.01.2022 issued under Form GST MOV-07, Respondent No.3 released the goods and vehicle by passing a discharge order dated 27.01.2022 in Form GST MOV-05. However, no final order was passed, pursuant to the said notice dated 21.01.2022 issued under Section 129(3) of the CGST Act.

12. The appellant has categorically pleaded that due to business exigencies, they paid the tax and penalty and secured the release of the goods and vehicle detained. This payment, however, cannot be construed as an admission of liability for the alleged contraventions of the Act. It was further stated that the

payment was made under protest, and the appellant had intended to contest the matter. Therefore, the proper officer was bound to pass a speaking order under section 129(3), to enable the appellant to exercise of their statutory right of appeal.

12.1. In contrast, the respondent authorities asserted that the payment was made voluntarily by the appellant prior to the passing of an order under Section 129(3), and that the appellant's authorised representative had withdrawn the objections earlier filed. Accordingly, they stated that in terms of section 129(5), all proceedings stood concluded, and no further order was required to be passed.

13. To appreciate the rival submissions, it is relevant to refer to the discharge order dated 27.01.2022 issued under Form GST MOV- 05 by Respondent No.3 which reads as under:

"Commercial Tax Department, Uttar Pradesh
Office AC (Mobile Squad) - 2, Jhansi
FORM GST MOV-05

No. : 21-22/HA000326
MOV-05 No.: 212210583051054
MOV-05 dated 27.01.2022

DISCHARGE ORDER

Ref. FORM GST MOV-02S./Dated 212210283051049 / 18.01.2022

The goods being transported from vehicle No. HR38U0152 were checked by the undersigned on 18.01.2022 and after investigation, in the detention order FORM GST MOV-06 on 20.01.2022 and in the notice FORM GST MOV-07, the vehicle in-charge was served on the 21.01.2022.

• Appeared the goods owner, the proposed due tax and penalty have been paid in the proceedings.

In the light of the above, the goods and the vehicle are hereby being released on 27.01.2022 at 01:20 PM.

Sd/-

Santosh Kumar Tiwari-II
AC (Mobile Squad)-2, Jhansi

Acknowledgment
I hereby duly declare that I have obtained a copy of the said discharge order.

Sd/- (Shakil)
Signature Owner/Vehicle Incharge"

13.1. Evidently, the discharge order merely records that the detained goods and vehicle were released upon payment of the proposed tax and penalty. It makes no mention of any withdrawal of objections or of the conclusion of proceedings initiated under Section 129(3) of the CGST Act, 2017.

14. It is a well settled principle that every show cause notice must culminate in a final, reasoned order. While Section 129(5) of the CGST Act, 2017 provides that proceedings shall be deemed to be concluded upon payment of tax and penalty, this deeming fiction cannot be interpreted to imply that the assessee has agreed to waive or abandon the right to challenge the levy – a right that is protected by the very enactment itself. The term "conclusion" as used in Section 129(5) merely signifies that no further proceedings for prosecution will be initiated. It does not absolve the responsibility of the proper officer to pass an order concluding the proceedings. Therefore, the proper officer is duty-bound to pass a formal order in Form GST MOV-09 and upload a summary thereof in Form GST DRT 07 as mandated under Rule 142(5) and the Circular dated 13.04.2018, so as to enable the taxpayer to avail the appeal remedy as per law.

15. In the present case, payment was made under protest, and objections had already been filed by the appellant. Once objections are filed, adjudication is not optional, it becomes imperative to pass a speaking order to justify the demand of tax and penalty, to safeguard the right of appeal under Section 107 of the CGST Act, 2017. The language of section 129(3) is categorical in stating that the officer "shall issue a notice… and thereafter, pass an order". The use of the words "and thereafter" reinforces the mandatory nature of passing a reasoned order, regardless of payment, particularly where protest or dispute is raised.

16. Although the respondents claim that the objections were orally withdrawn and that the payment was made voluntarily by the appellant, no written material has been placed on record to substantiate the same. As between a written reply and an oral submission contrary to such written submission/reply, the written reply would prevail, and the authorities are duty-bound to consider that reply and pass speaking orders addressing each and every contention. Significantly, the GST payment portal permits payments only through Form GST DRC-03, which is automatically classified as a voluntary payment, and does not provide any mechanism for an assessee to indicate that the payment is being made under protest. In the absence of such an option, payments made under commercial compulsion or business necessity – such as for securing release of detained goods – may be erroneously construed as voluntary, resulting in undue prejudice. Under such circumstances, the written objections become significant

to understand the intention of the assessee/owner or transporter. Upon such payment, the system auto-generates Form GST DRC-05, thereby concluding the proceedings without any formal adjudication. Such procedural limitations cannot be allowed to defeat the rights of the taxpayer, particularly where the detention of goods is ultimately found to be unlawful. We are, therefore, of the considered opinion that the payment made by the appellant in the present case cannot be treated as voluntary, and the absence of a mechanism to record protest should not operate to the detriment of the assessee, especially when objections were already on record and the payment was clearly necessitated by business exigences.

16.1. Further, the payment by an assessee will not absolve the responsibility of the proper officer to pass an order justifying the demand of tax and penalty. The assessee, even by election, cannot be treated to have waived his right against the illegality committed by the proper officer or acquiesced to the demand, as by the constitutional mandate under Article 265 of the Constitution, no tax can be levied or collected except with the authority of law. There is not only a bar against levy but also against collection. Therefore, the action of the proper officer must always be justifiable and fall within the four corners of law, as it is well settled that there can be no acquiescence in tax.

16.2. A waiver, as settled, is an abandonment of a right by express terms or by implication. It is an act by which a party elects to abandon his right to pursue a particular remedy with full knowledge of its existence, making the other party

to alter his position or legal status. Acquiescence, on the other hand, will imply the conduct of a party, who refrains from taking any action for a long period of time, despite the knowledge of the violation of his right, thereby precluding his future right to agitate the issue, as it would be hit by laches. It will be useful to refer to the following judgments on waiver and acquiescence:

(i) **Sha Mulchand & Co. Ltd. v. Jawahar Mills Ltd**.[4]

> *"12. The appeal Court, it will be observed, reversed the decision of the trial Judge and decided the appeal against the Company on two grounds only, namely, (1) that the Company had by the conduct of its two members abandoned its right to challenge the forfeiture, and (2) that the form of the order could not be supported as one validly made under section 38 of the Indian Companies Act. The learned Attorney-General, appearing in support of this appeal, has assailed the soundness of both these grounds. The learned Attorney-General contends, not without considerable force, that having, in agreement with the trial Court, held that no plea of acquiescence, waiver or estoppel had been established in this case, the appeal Court should not have allowed the Mills to raise the question of abandonment of right by the Company, inasmuch as no such plea of abandonment had been raised either in the Mills' affidavit in opposition to the Company's application or in the Mills' grounds of appeal before the High Court. Apart from this, the appeal Court permitted the Mills to make out a plea of abandonment of right by the Company as distinct from the pleas of waiver, acquiescence and estoppel and sought to derive support for this new plea from the well known cases of Prendergast v. Turton 62 E.R. 807, Clark & Chapman v. Hart 6 H.L.C. 632; 10 E.R. 1443] and Jones v. North Vancouver Land and Improvement Co. [1910] A.C. 317. A perusal of the relevant facts set out in the several reports and the respective judgments in the above cases will clearly indicate that apart from the fact that some of them related to collieries which were treated on a special footing, those cases were really cases relating to waiver or acquiescence or estoppel. Indeed in Clarke's case [6 H.L.C. 632; 10 E.R. 1443], while Lord Chelmsford referred to the decision in Prendergast's case 62 E.R. 807, as a case of abandonment of right, Lord Wensleydale read it as an instance of acquiescence and estoppel. Unilateral act or conduct of a person, that is to say act or conduct of one person which is not relied upon by another person to his detriment, is nothing more than mere waiver, acquiescence or laches, while act or conduct of a person amounting to an abandonment of his right and inducing another person to change his position to his detriment certainly raises the bar of estoppel. Therefore, it is not intelligible how, having held that no plea of waiver, acquiescence or estoppel had been established in this case, the appeal Court could, nevertheless, proceed to give relief to the Mills on the plea of abandonment by the Company of its rights. If the facts on record were not sufficient to sustain the plea of waiver, acquiescence or estoppel, as held by both the Courts, we are*

[4] MANU: SC/011/1952: AIR 1953 SC 98

unable to see how a plea of abandonment of right which is an aggravated form of waiver, acquiescence or laches and akin to estoppel could be sustained on the self-same facts. Further, whatever be the effect of mere waiver, acquiescence or laches on the part of a person on his claim to equitable remedy to enforce his rights under an executory contract, it is quite clear, on the authorities, that mere waiver, acquiescence or laches which does not amount to an abandonment of his right or to an estoppel against him cannot disentitle that person from claiming relief in equity in respect of his executed and not merely executory interest. (See per Lord Chelmsford in Clarke's case 6 H.L.C. 632 : 10 E.R. 1443). Indeed, it has been held in The Garden Gully United Quartz Mining Company v. Hugh McLister L.R. 1 App. Cas. 39, that mere laches does not disentitle the holder of shares to equitable relief against an invalid declaration of forfeiture. Sir Barnest Peacock in delivering the judgment of the Privy Council observed at pages 56-57 as follows:

> *"There is no evidence sufficient to induce their Lordships to hold that the conduct of the plaintiff did amount to an abandonment of his shares, or of his interest therein, or estop him from averring that he continued to be the proprietor of them. There certainly is no evidence to justify such a conclusion with regard to his conduct subsequent to the advertisement of the 30th of May, 1869. In this case, as in that of Prendergast v. Turton 62 E.R. 807, the plaintiff's interest was executed. In other words, he had a legal interest in his shares and did not require a declaration of trust or the assistance of a Court of Equity to create in him an interest in them. Mere laches would not, therefore, disentitle him to equitable relief : Clarke and Chapman v. Hart 6 H.L.C. 632 : 10 E.R. 1443. It was upon the ground of abandonment, and not upon that of mere laches, that Prendergast v. Turton 62 E.R. 807, was decided."*

13. Two things are thus clear, namely, (1) that abandonment of right is much more than mere waiver, acquiescence or laches and is something akin to estoppel if not estoppel itself, and (2) that mere waiver, acquiescence or laches which is short of abandonment of right or estoppel does not disentitle the holder of shares who has a vested interest in the shares from challenging the validity of the purported forfeiture of those shares. In view of the decision of the Courts below that no case of waiver, acquiescence, laches or estoppel has been established in this case it is impossible to hold that the principles deducible from the judicial decisions relied upon by the appeal Court have disentitled the Company to relief in this case. The matter does not rest even here. Assuming, but not conceding, that the principle of piercing the veil of corporate personality referred to in Smith, Stone & Knight v. The Birmingham Corporation (1939) 4 All E.R. 116, can at all be applied to the facts of the present case so as to enable the Court to impute the acts or conduct of Govindaraju Chettiar and Sundara Ayyar to the Company, we have yet to inquire whether those acts or conduct do establish such abandonment of rights as would, according to the decisions, disentitle the plaintiff from questioning the validity of the purported declaration of forfeiture. There can be no question that the abandonment, if any, must be inferred from acts or conduct of the Company as such or, on the above principles, of its two members subsequent to the date of the forfeiture, for it is the right to challenge the forfeiture that is said to have been abandoned. In order to give rise to an estoppel against the Company, such acts or conduct amounting to abandonment must be anterior to the Mills' changing its position to its detriment. The resolution for forfeiture was passed on the 5th September, 1941. The five thousand forfeited shares were

allotted to 14 persons on the 16th November, 1941, and it is such allotment that made it impossible for the Mills to give them back to the Company. In order, therefore, to sustain a plea of abandonment of right or estoppel, it must be shown that the Company or either of its two members had done some act and/or had been guilty of some conduct between the 5th September, 1941, and the 16th November, 1941. No such act or conduct during such period has been or can be pointed out. On being pressed advocate for the Mills refers us to the conduct of Sundara Ayyar in opposing O.P. No. 10 of 1942 filed by the Mills and O.P. No. 11 of 1942 by the Income-tax authorities for restoring the Company to the register of companies and it is submitted that such conduct indicates that Sundara Ayyar had accepted the validity of the forfeiture. This was long after the Mills had reallotted the forfeited shares. Further, a perusal of paragraph 9 of the affidavit in opposition filed by Sundara Ayyar in O.P. No. 10 of 1942 will clearly show that he not only did not accept the forfeiture as valid but actually repudiated such forfeiture as wholly beyond the competence of the Board of Directors of the Mills. The reason for opposing the restoration of the Company may well have been that Sundara Ayyar desired, at all cost, to avoid his eventual personal liability as a shareholder and director of the Company. In any case, Sundara Ayyar did make it clear that he challenged the validity of the purported forfeiture of shares by the Mills and in this respect this case falls clearly within the decision in Clarke's case [6 H.L.C. 632 : 10 E.R. 1443], relied upon by the appeal Court. The only other conduct of Sundara Ayyar relied on by learned advocate for the Mills in support of the appeal Court's decision on this point is that Sundara Ayyar proceeded with his suit against Palaniappa Chettiar even after his suit as well as his appeal had been dismissed as against the Mills. In that suit Sundara Ayyar sued the Mills as well as Govindaraju Chettiar and the Official Receiver of Salem representing the latter's estate and Palaniappa Chettiar. In the plaint itself the validity of the forfeiture was challenged. The claim against Palaniappa Chettiar was in the alternative and it was founded on the agreement of the 30th June, 1939. The suit was dismissed as against the Mills only on the technical ground that Sundara Ayyar had no locus standi to maintain the suit. The contention of the Company that the forfeiture was invalid and the claim for rectification of the share register of the Mills by restoring the name of the Company cannot possibly have been affected by this decision. Sundara Ayyar's claim against Palaniappa Chettiar was based on the agreement of 1939 and it was formulated as an alternative personal claim. In view of the clear allegation in the plaint that the forfeiture was invalid and not binding on the Company, the continuation of the suit by Sundara Ayyar to enforce his personal claim against Palaniappa Chettiar cannot be regarded as an abandonment by Sundara Ayyar of the right of the Company. It must not be overlooked that the Company stood dissolved on that date and Sundara Ayyar had no authority to do anything on behalf of the Company. In our opinion there is no evidence of abandonment of the Company's right to challenge the validity of the purported forfeiture.

…..

22. In the first place, waiver and abandonment are in their primary context unilateral acts. Waiver is the intentional relinquishment of a right or privilege. Abandonment is the voluntary giving up of one's rights and privileges or interest in property with the intention of never claiming them again. But except where statutory or other limitations intervene, unilateral acts never in themselves effect a change in legal status because it is fundamental that a man cannot by his unilateral action affect the rights and interests

of another except on the basis of statutory or other authority. Rights and obligations are normally intertwined and a man cannot by abandonment per se of his rights and interests thereby rid himself of his own obligations or impose them on another. Thus, there can be no abandonment of a tenancy except on statutory grounds (as, for example, in the Central Provinces Tenancy Act, 1920) unless there is acceptance, express or implied, by the other side. It may, for example in a case of tenancy, be to the landlord's interest to keep the tenancy alive; and so also in the case of shares of a company. It may be to the interests of the company and the general body of shareholders to refrain from forfeiture if, for example, the value of unpaid calls exceeds the market value of the shares. Such a position was envisaged in Garden Gully United Quartz Mining Co. v. Hugh Mc Lister (1875) 1 App. Cas. 39. So also with waiver. A long catena of illustrative cases will be found collected in B. B. Mitra's Indian Limitation Act. Thirteenth Edition, pages 447 and 448.

23. This fundamental concept brings about another repercussion. Unless other circumstances intervene, there is a locus poenitentiae in which a unilateral abandonment or waiver can be recalled. It would be otherwise if the unilateral act of abandonment in itself, and without the supervention of other matters, effected a change in legal status. In point of fact, it is otherwise when, as in the statutory example I have quoted, the law intervenes and determines the tenancy. It is, therefore, in my opinion, fundamental that abandonment and waiver do not in themselves unilaterally bring about a change in legal status. Something else must intervene, either a statutory mandate or an act of acceptance, express or implied, by another person, or, as Lord Chelmsford put it in Clarke & Chapman v. Hart (1858) 10 E.R. 1443, acts which are equivalent to an agreement or a licence, or an estoppel in cases where an estoppel can be raised."

(ii) **Bhau Ram v. Baij Nath Singh and Ors.**[5]

"7. It seems to us, however, that in the absence of some statutory provision or of a well-recognised principle of equity, no one can be deprived of his legal rights including a statutory right of appeal. The phrase "approbate and reprobate" is borrowed from Scotch Law where it is used to express the principle embodied in the English doctrine of election, namely, that no party can accept and reject the same instrument (per Scrutton, L.J., in Verschures Creameries v. Hull and Netherlands Steamship Co. [[1921] 2 K.B. 608.]. The House of Lords further pointed out in Lissenden v. C.A.V. Bosch Ltd. [[1940] A.C. 412.] that the equitable doctrine of election applies only when an interest is conferred as an act of bounty by some instrument. In that case they held that the withdrawal by a workman of the compensation money deposited by the employer could not take away the statutory right of appeal conferred upon him by the Workmen's Compensation Act. Lord Maugham, after pointing out the limitations of the doctrine of approbate and reprobate observed towards the conclusion of his speech:

[5] MANU/0031/SC/1961: AIR 1961 SC 1327

"It certainly cannot be suggested that the receipt of the sum tendered in any way injured the respondents. Neither estoppel nor release in the ordinary sense was suggested. Nothing was less served than the principles either of equity or of justice." (pp. 421-422).

…..

12. It seems to us that a statutory right of appeal cannot be presumed to have come to an end because the appellant has in the meantime abided by or taken advantage of something done by the opponent under the decree and there is no justification for extending the rule in Tinkler's case (1849) 4 Ex. 187 : 154 E.R. 1176 to cases like the present. In our judgment it must be limited only to those cases where a person has elected to take benefit otherwise than on the merits of the claim in the lis under an order to which benefit he could not have been entitled except for the order. Here the appellant, by withdrawing the pre-emption price has not taken a benefit de hors the merits. Besides, this is not a case where restitution is impossible or inequitable. Further, it seems to us that the existence of a choice between two rights is also one of the conditions necessary for the applicability of the doctrine of approbate and reprobate. In the case before us there was no such choice before the appellant and, therefore, his act in withdrawing the pre-emption price cannot preclude him for continuing his appeal. We, therefore, overrule the preliminary objection. The appeal will now be set down for hearing on merits. The costs of this hearing will be costs in the appeal."

Therefore, it is clear that there must be much more than an abandonment of a right to plead waiver or acquiescence. The payment, by itself, cannot be treated as a waiver or abandonment, especially when the appellant has clearly objected to the demand and when there is a statutory mandate to pass an order and a corresponding right to appeal.

17. Furthermore, the respondents' reliance on section 129(5) to avoid issuing a final order under section 129(3), in our view, is a non-starter and overlooks the statutory scheme. Where objections are filed or payment is made under protest or compulsion, adjudication is indispensable. The invocation of the

decision in ***Dilip Kumar & Co.*** (regarding strict interpretation of exemption) by the respondents is entirely misplaced, as the issue involved herein pertains not to tax exemption, but to compliance with due process and procedural safeguards.

18. The principles of natural justice mandate that when a taxpayer submits a response to a show cause notice, the adjudicating authority is required to consider such response and render a reasoned, speaking order. This is not a mere procedural formality, but a substantive safeguard ensuring fairness in quasi-judicial proceedings. The right to appeal under Section 107 of the CGST Act, 2017, is predicated upon the existence of a formal adjudication. An appeal can lie only against an ‘order’, and in the absence of a reasoned order passed under Section 129(3) of the Act, the taxpayer is effectively deprived of the statutory remedy of appeal. Such a deprivation undermines the foundational principles of fairness, due process, and access to justice, rendering the right of appeal illusory or nugatory. It is now settled law that failure to issue a speaking order in response to a show cause notice creates a legal vacuum. Any consequential action including imposition of tax or penalty, would then be unsupported by authority of law, thereby potentially violating Article 265 of the Constitution of India, which prohibits the levy or collection of tax except by authority of law.

18.1. In this context, useful guidance may be drawn from the decision in ***M/s. Kranti Associates (P) Ltd & Anr. v. Masood Ahmed Khan & Ors.***[6], wherein, this Court emphasized that fairness, transparency, and accountability are inseparable from the duty to provide reasons. The Court held that failure to furnish reasons violates the principles of natural justice and renders the right of appeal or judicial review illusory. In paragraph 51 of the judgment, the Court distilled the following key principles:

> *"a. In India the judicial trend has always been to record reasons, even in administrative decisions, if such decisions affect anyone prejudicially.*
>
> *b. A quasi-judicial authority must record reasons in support of its conclusions.*
>
> *c. Insistence on recording of reasons is meant to serve the wider principle of justice that justice must not only be done it must also appear to be done as well.*
>
> *d. Recording of reasons also operates as a valid restraint on any possible arbitrary exercise of judicial and quasi-judicial or even administrative power.*
>
> *e. Reasons reassure that discretion has been exercised by the decision maker on relevant grounds and by disregarding extraneous considerations.*
>
> *f. Reasons have virtually become as indispensable a component of a decision making process as observing principles of natural justice by judicial, quasi-judicial and even by administrative bodies.*
>
> *g. Reasons facilitate the process of judicial review by superior Courts.*
>
> *h. The ongoing judicial trend in all countries committed to rule of law and constitutional governance is in favour of reasoned decisions based on relevant facts. This is virtually the life blood of judicial decision making justifying the principle that reason is the soul of justice.*
>
> *i. Judicial or even quasi-judicial opinions these days can be as different as the judges and authorities who deliver them. All these decisions serve one common purpose which is to demonstrate by reason that the relevant factors have been*

[6] (2010) 9 SCC 496 : (2010) 3 SCC (Civ) 852 : 2010 SCC OnLine SC 987 at page 504

objectively considered. This is important for sustaining the litigants' faith in the justice delivery system.

j. Insistence on reason is a requirement for both judicial accountability and transparency.

k. If a Judge or a quasi-judicial authority is not candid enough about his/her decision making process then it is impossible to know whether the person deciding is faithful to the doctrine of precedent or to principles of incrementalism. l. Reasons in support of decisions must be cogent, clear and succinct. A pretence of reasons or `rubber-stamp reasons' is not to be equated with a valid decision making process.

m. It cannot be doubted that transparency is the sine qua non of restraint on abuse of judicial powers. Transparency in decision making not only makes the judges and decision makers less prone to errors but also makes them subject to broader scrutiny. (See David Shapiro in Defence of Judicial Candor (1987) 100 Harward Law Review 731-737).

n. Since the requirement to record reasons emanates from the broad doctrine of fairness in decision making, the said requirement is now virtually a component of human rights and was considered part of Strasbourg Jurisprudence. See (1994) 19 EHRR 553, at 562 para 29 and Anya vs. University of Oxford, 2001 EWCA Civ 405, wherein the Court referred to Article 6 of European Convention of Human Rights which requires, "adequate and intelligent reasons must be given for judicial decisions".

o. In all common law jurisdictions judgments play a vital role in setting up precedents for the future. Therefore, for development of law, requirement of giving reasons for the decision is of the essence and is virtually a part of "Due Process".

19. Therefore, even assuming that the payment was made by the appellant, voluntarily or otherwise, the proper officer could not be absolved of the statutory obligation to pass a reasoned order in Form GST MOV-09 and upload the corresponding summary in Form GST DRC-07. Compliance with these procedural requirements is essential not only for ensuring transparency and accountability in tax administration, but also for safeguarding the taxpayer’s

appellate rights under the CGST Act, 2017. Such adherence is in consonance with the constitutional mandate under Article 265 of the Constitution of India.

20. In view of the foregoing discussion, and taking into account that objections were filed, payment was stated to have been made under protest due to business exigencies, and the appellant seeks to challenge the levy, the proper officer was under a clear statutory obligation to pass a final order under section 129(3) in Form GST MOV-09 and DRC-07. The refusal by the High Court to direct the passing of such an order, has the effect of frustrating the appellant's statutory right to appeal and is contrary to well established legal principles governing tax adjudication and procedural fairness.

21. Accordingly, the impugned order passed by the High Court is set aside. Respondent No.3 is directed to pass a reasoned final order under section 129(3) of the CGST Act, 2017, in Form GST MOV-09, after granting an opportunity of being heard as mandated under Section 129(4), and upload the summary thereof in Form GST DRC-07 within a period of one month from the date of receipt of a copy of this judgment. Thereafter, it shall be open to the appellant to pursue appropriate legal remedies against such order, in accordance with law.

22. This appeal stands allowed on the above terms. No order as to costs. Connected miscellaneous application(s) if any shall stand closed.

……. J.
[J.B. PARDIWALA]

……. J.
[R. MAHADEVAN]

NEW DELHI;
JULY 24, 2025.