1

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDGARH

CWP-8617-2006 (O&M) Judgement Reserved On: July 25, 2024

Judgement Pronounced On: August 02, 2024

Mumukshu Mandal (Regd.) Shri Geeta Mandir, Panipat

...Petitioner

Versus

Commissioner of Income Tax, Karnal and another

...Respondents

CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA HON'BLE MR. JUSTICE SANJAY VASHISTH

Present: Mr. Pankaj Jain, Senior Advocate, with

Ms. Divya Suri, Advocate, and Mr. Sachin Bhardwaj, Advocate,

for the petitioner.

Mr. Amanpreet (A.P.) Singh, Advocate,

Senior Standing Counsel,

for the respondents.

SANJAY VASHISTH, J.

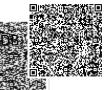
- 1. By filing the instant writ petition, the petitioner, namely, Mumukshu Mandal (Regd.) Shri Geeta Mandir, Panipat, has assailed the order dated 20.03.2006 (Annexure P-1), passed by respondent No. 1 Commissioner of Income Tax, Karnal (CIT), whereby the petitioner has been denied registration under Section 80G(5)(vi) of the Income Tax Act, 1961 (for short, 'the 1961 Act'), for deduction out of total income on donation to be made available to donors on the basis of such registration.
- 2. The petitioner is a Society duly registered under the Societies Registration Act, 1860, vide Registration Certificate No. 45 of



2

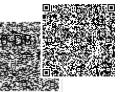
1973-74, dated 2.11.1973 (Annexure P-6), and engaged in the social/charitable activities, especially for the welfare of downtrodden, poor and destitute sections of the society. It is claimed that the petitioner Society had also been granted certificate by the Income Tax Department, since 1974, regarding its entitlement for deduction under Section 80G of the 1961 Act, which was further renewed from time to time. To fortify this assertion, the petitioner Society has placed on record letters dated 19.9.1984, 9.5.1988, 4/5.2.1993, 8/9.2.1999 and 18/23.9.2002, as Annexure P-3 (Colly) with the writ petition.

- 3. The petitioner Society has also been granted registration in terms of Section 12AA of the 1961 Act, because since its inception, the petitioner Society was carrying out charitable activities in terms of Section 11 read with Section 2(15) of the 1961 Act. Accordingly, right from the very beginning, the income of the petitioner Society had been exempted from tax. In this regard, copies of various returns showing nil taxable income, as well as assessment orders passed under Section 143(1) and 143(3) of the 1961 Act, have been placed on record as Annexures P-4 (Colly) and P-5 (Colly), respectively.
- 4. The petitioner Society filed an application in Form No. 10G, dated 23.09.2005 (Annexure P-7), for renewal of exemption under Section 80G(5) of the 1961 Act, for further period from 01.04.2005 to 31.03.2008, before respondent No. 1 CIT. At the time of hearing of the exemption application (Annexure P-7), the petitioner Society was asked to explain/furnish the following details in respect of all its branches:-



3

- "i) Nature of donations/corpus donations as the trust has used about 54 lakhs in fixed assets alongwith the details of such donations above Rs. 5000/- per person per year with PAN and complete address.
- ii) For the funds not utilised by the trust of Rs. 30 lakhs, has the condition given in section 11(2)(a) being complied with, if so, details thereof.
- iii) Produce the minutes book in which decision for opening library is taken by the trustees.
- iv) Whether Bhandaras and Gaushala expenses etc. are covered under charitable purposes u/s 2(15) of the Act.
- v) When there is cash in hand available, why withdrawals of cash made from various banks on various dates?"
- 5. In response, the part books were produced, but without bank statements. Therefore, the petitioner society was asked to furnish the bank statements alongwith some more information, such as:-
 - "i) Please explain when there is no balance sheet for Panipat then how the Head Office of the society is being run from Panipat.
 - ii) There is a lot of overwriting in cash book of current financial year. Asked to explain the reasons for the same.
 - *To produce the bank statement of all the branches for the current year.*
 - iv) How much amount has been spent on Bhandra and other charitable purposes during the last five years?
 - v) The exemption granted to the society u/s 80G(5) expired on 31.3.2005 but the society continued to mention on the donation receipts issued after 31.3.2005 that it enjoys exemption u/s 80G(5), whereas, application for renewal was filed on 23.9.2005. Asked to explain the reasons for the same.



4

- vi) To produce the donation receipt books for Vrindavan office.
- vii) The society has raised bank loan against FDR on 28.1.2006. In this connection, requested to produce the pass book/bank statement of PNB account No. 16024 alongwith purpose of loan taken.
- viii) Where the donations are substantial such as Rs. 1,31,000/- vide receipt No. 1120 dated 8.2.2005 by Dr. Neelima Sangla, Chandigarh and source PAN of the donor is not given nor confirmation from the donor has been filed, the society is requested to produce confirmations from donors in respect of donations exceeding Rs. 10,000/-."
- 6. Thereupon, respondent No. 1 CIT reached to the conclusion that the petitioner society has generated a surplus of Rs.1,14,89,798/- as on 31.03.2005, out of Rs.2,08,01,259/- collected/received during the year and failed in utilising the receipts towards charitable activities, as envisaged in its aims and objectives.

During the course of hearing before respondent No. 1-CIT, the petitioner – society has shown its income and expenditure for the period from 2002-03 to 2004-05, as under:-

<u>Period</u>	<u>Income</u>	Expenditure	<u>Surplus</u>
2002-03	1,69,01,578	88,76,446	80,25,132
2003-04	1,68,65,156	88,90,935	79,74,221
2004-05	2,08,01,259	93,11,461	1,14,89,798

It has been noticed by respondent No. 1 – CIT that the petitioner – society has incurred expenditure of approximately 50% of its income towards charitable activities, as against the required expenditure of 85% for seeking exemption under Section 80G(5) of the 1961 Act. In fact, the petitioner – society has been accumulating money in various



5

immovable properties and fixed assets. Such detail, as on 31.03.2005, is as under:-

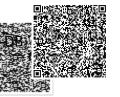
FDRs at Kurukshetra, Vrindavan and Haridwar	1,82,83,950/-
Fixed assets at Haridwar	5,76,65,232/-
Fixed assets at Vrindavan	1,24,03,375/-
Fixed assets at Kurukshetra	1,34,78,149/-
Total of FDRs & fixed assets	10,18,30,707/-

While confirming the said entries, an observations was made that 'society has been holding many events like Lakshanchandi Hawans etc. but it failed to give details of such events held between 1999 to 2005 despite many opportunities'.

7. Thereupon, to inquire the genuineness of the charitable activities of the petitioner – society, a report was called for from the Assessing Officer. Accordingly, the Assistant Commissioner of Income Tax, Circle, Panipat, submitted his report dated 17.03.2006, which says as under:-

"That the society is engaged in social religious activities for general welfare of the public particularly poor and destitute section of the society as claimed. The society is having its head office Panipat at Geeta Mandir, Geeta Colony, Panipat where only registered office of the society is located in Geeta Mandir and no activities whatsoever are conducted. No account books etc. are maintained at Panipat. However, the society is having three branches in regard to which account books/vouchers are being maintained which are as under: -

- i) Geeta Kuteer, Tapovan, Haridwar.
- ii) Geeta Dham, Kurukshetra.
- iii) Anoopyati, Geeta Ashram,



6

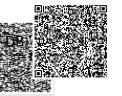
Vrindavan.

- That in compliance to notice dated 23.1.2006, the ii) assessee was required to produce account books on 31.1.2006 when none attended. However, a telegram was received seeking adjournment. Vide this office notice dated 3.2.2006, the assessee was again required to make necessary compliance on 15.2.2006. Again on 15.2.2006 a letter received in DAK with a list containing names and amounts of the persons who stated to have made donations. Since no compliance as required in various letters for producing account books/vouchers made, again notice was issued on 17.2.2006 for compliance on 27.2.2006. 27.2.2006, neither any one attended nor reply filed. Accordingly, summons u/s 131 of the Act were issued on 28.2.2006 for compliance on 7.3.2006 at 10.30 AM for producing account books and vouchers for the financial year 2003-04 and 2004-05. However, the compliance to the summons, S/Sh. Ravinder Mehta, Advocate attended alongwith Ram Kishan Phagwal and produced account books/vouchers for the financial year 2004-05 which have been examined.
- iii) That during the year under consideration, the assessee society did not comply the provisions of section 11(2) of the Act under which there is statutory liability of the assessee society to apply 85% of its income to charitable or religious purposes in India during the previous year. The assessee was required to furnish information in Form No. 10B with the return of Income and to have given in writing to the AO that income accumulated, set apart shall be utilized particular purpose In prescribed manner but the assessee society failed to do so which it has admitted in its reply dated 4.1.2006 para 4 wherein contended as under:-

"4. Intimation about accumulation u/s 11(2)

A resolution by the managing committee of society was attached with the return of income about accumulation of Rs. 30 lacs for construction of public library but due to oversight from No. 10 could not be enclosed and the same is enclosed herewith."

iv) Further, the assessee society was required to invest the surplus in the scheduled banks/in securities as per requirements of section 11 (5) of the Act. However, the



7

assessee society stated to have invested such funds in FDRS etc. but no reconciliation of the amount filed to the effect as to what surplus funds invested where and how much income/interest gained as a result of that. Obviously, the provisions of section 11(5) also remained uncomplied with.

v) The main source of income stated to be under the heads donations and interest on FDRs etc. The receipts books of donation produced were examined. In some cases original receipts were not even detached and addresses were incomplete in some cases as noticed. However, in certain cases even names were not mentioned. The details of some of such cases where donation amount shown exceeding Rs. 5000/- in each case are as under: -

Kurukshetra Branch

1	<u>Sr. No.</u>	Receipt No.	<u>Date</u>	Name & address	Amount
	1.	1202	6.5.04	Not mentioned original Receipt not ditched	11000/-
	2.	1206	5.7.04	-do-	7100/-
	3.	1210	9.7.04	-do-	12500/-
	4.	1211	24.7.04	-do-	11000/-
	5.	1140	28.12.04	-do-	11000/-

<u>Vrindaban Branch</u>

6.	3701	20.10.2004	P.N. Batra, Kamla Nagar Agra	11000/-
7.	3726	10.3.2005	Sachin Parvin, Delhi	5300/-
8.	3727	10.3.2005	Samir & Vinay C/o Swami Nitya Nand.	31000/-

Haridwar Branch

9.	401	6.12.2004	Sushil Kumar Nabha	16000/-
10.	408	12.12.2004	Ichchal Karanji	5000/-
11.	1213	14.3.2005	Nirmalji, Kullu	31000/-



8

12.	699	27.3.2005	Sangat Nabha Punjab	6000/-
13.	616	1.3.2005	Ram Parkashji, London	5000/-
14.	09	7.6.2004	Satish Gulati, Delhi	7000+250
15.	90	31.7.2004	Name not mentioned	11000/-

Some receipts were also issued for the amounts stated to be received from "Dan Partas" for instance:

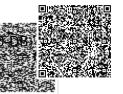
395	30.5.2004	Bhagwan Banke Bhhari	113487/-
		ke Dan Patra se prapat"	
860	28.10.2004	-do-	105418/-

A perusal of ledgers maintained for all the three branches was also revealed that in regard to donations received, no names and address of donors mentioned in 'particular' column and only date CB folio and amount have been mentioned.

vi) That the assessee society has made construction during the year for which the bills raised by the contractors or other bills pertaining to construction not produced for verification. Ledger account of Luxman Stone Center examined. During the year Rs. 37200/- paid to him and on 31.3.2005 his account was credited with the same amount by transfer entry by making Nil balance. No bills raised by this person. Similarly, the ledger account of M/s Sumitra Builders was debited with payments of various amounts on various dates during the year totaling to Rs. 26,72,029/- at the close of the year. However, in this account also there was nil balance on 31.3.2005 with the following credit entries: -

<u>Date</u>	<u>Particulars</u>	$\underline{\mathit{LF}}$	<u>Credit (Rs)</u>
1.4.2004	Opening balance		998415
31.3.2005	by bill	367	92029
31.3.2005	by bill	367	2585000

The assessee society neither maintained bill number stated to be raised on 31.3.2005 nor the same produced for verification.



9

vii) The expenses vouchers for Haridwar for the month of April, 2004 were examined. A perusal of which shows that there is no evidence as to whom such expenses relate, hence the same remained unverified and similar is the position of other branches and for the entire period particulars of some of such vouchers are as under: -

<u>Date</u>	<u>Voucher</u>	<u>Particulars</u>	<u>Amount</u>
1.4.04	-	Slip	850
2.4.04	-	Taxi Sangam	500
3.4.04	-	Motor Adds	1200
3.4.04	9117	Gangotri Filling station	842
3.4.04	-	Poonam Service Station	978
-do-	-	Estimate Vehicle repair	935
-do-	-	-do-	11038
-do-	030404	In the name of M/s Shakti Bhog Food Ltd 2306, Maszid Moth	6500
5.4.04	183	Deep hardware & Paint	4538
6.4.04		New Orisa Plumbring works	84
8.4.04	-	Slip	2500
-do-	-	Cheque 391/600/ 080396 stated to be paid to Sumitra Builders	9736
10.4.04	53	Aggarwal Electric co. (Cash)	1380/-
-do-	773	Om Petro Mart	500/-
10.4.04		Nankani Jute House	190/-
13.4.04	-	Ganga Fruit Agency cash	3678
		Slip	573
		Slip	255
		No receipt trust voucher only.	



10

21.4.04	Bhusa contractor Chander Pal Advance	30000
24.4.04	-do-	50000
30.4.04	Slip without date or address of issuing Person	135
	Onkar hardware No. 17503 dt. 28.3.04	740
	Nition Motor & Paints No. 553 dt. 24.3.04 payment made on 30.04.04	360

- viii) In view of the above position and the fact that the society could not comply the statutory legal conditions, the application filed by the society for renewal of exemption u/s 80G deserves to be rejected."
- 8. Thereupon, respondent No. 1 CIT discussed the charitable purpose as also applicability of Section 80G of the 1961 Act, and lastly declined the request made by the petitioner society, by saying that it is not carrying on any charitable activity as genuineness of the donations and its use could not be proved by the petitioner society. Therefore, the request for renewal of exemption under Section 80G(5) of the 1961 Act, has been rejected. Hence, the petitioner society is before this Court by challenging the order dated 20.03.2006 (Annexure P-1), passed by respondent No. 1 CIT.
- 9. While challenging the impugned order, Mr. Pankaj Jain, learned Senior counsel submitted that the petitioner society is admittedly registered under Section 12AA of the 1961 Act, which is meant for registration of the Society/Establishment/Trust working of which is meant for social welfare. Therefore, primarily there is no such reason for the respondents to disbelieve the expenditure made by the

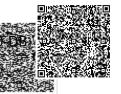


11

petitioner – society from the donations received by it from time to time. Further submits that the petitioner - society is also registered under the Societies Registration Act, 1860, with specified aims and objects since 24.08.1978. As per the aims and objects, the petitioner – society is meant to work for establishment of educational institutions, dharmshalas, goshalas, orphanage homes for destitute, old age and infirm people, as well as other objects of general public utilities, not involving any activity for profit.

After registration under the Societies Registration Act, for the purpose of seeking exemption under the 1961 Act, the petitioner – society got the registration certificate under Section 80G since 1974, by citing same set of facts and circumstances. Thereafter, exemption certificate was got renewed from time to time by the Income Tax 19.09.1984, 09.05.1988, 04/05.02.1993, authorities, such as on 08/09.02.1999 and 18/23.09.2002 (Annexure P-3 Colly). Even on the basis of such exemption under Section 80G of the 1961 Act, income tax returns from Assessment Year 2001-02 to 2005-06 were also processed and accepted by the Assessing Officer. Not only this, four years scrutiny assessment, under Section 143(3) of the 1961 Act, relatable to Assessment Years 1986-87, 1987-88, 1996-97 and 1997-98, on the same facts and circumstances, has already been processed, accepted and attained finality.

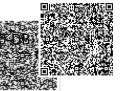
While referring to the balance sheets for the years ending 31.03.2003, 31.03.2004 and 31.03.2005, which were enclosed with the application for exemption under Section 80G, learned Senior counsel



12

submitted that the same would clearly indicate that total income of the petitioner – society comprises of donations and interest from the fixed deposits made out of the savings of such donations received for charitable purposes from the public at large.

- 11. Mr. Pankaj Jain, Senior counsel, then argued that there is nothing to doubt with the charitable working of the petitioner society, for concluding that the receipts are not for the purpose of using the amount for meeting out the aims and objects of the society.
- 12. In support of his submissions, learned Senior counsel cited the judgement of this Court (Punjab and Haryana High Court) in the case of Sonepat Hindu Education and Charitable Society v. Commissioner of Income Tax and another, (2005) 278 ITR 262 (P&H): Law Finder Doc Id # 684789, wherein it has been held as under:-
 -What is required to be found is the real purpose of establishment of the trust. There can be no quarrel with the proposition that the CIT, conferred with the power to grant exemption, is fully competent to find out the real purpose, as distinguished from, the ostensible purpose of establishment of the society or the trust. If the CIT is convinced that the purpose of the society or the trust is not charitable, nothing debars him from denying the approval but, at the same time, if he is satisfied that the objects of the trust, as set out in the deed of declaration, were charitable, then having regard to the object of the provision, the approval should not be denied on mere technicalities. As a matter of fact, the power to grant or negative the claim for approval is coupled with a duty. We may now examine the case in hand on the touchstone of the aforenoted broad principles. In the instant case, the CIT has not found that the objects of the petitioner-society, established in India, as set out in its memorandum of association, are not for a charitable purpose or that the society is not carrying on its activities in furtherance of its objects. As a matter of fact, registration of an institution under Section 12A(a) of the Act by itself is a sufficient proof of the fact that the trust or the



13

institution concerned is created or established for charitable or religious purposes....."

For the foregoing reasons, we are of the view that the impugned order of the CIT refusing approval to the petitioner-society under Section 80G of the Act is founded on irrelevant considerations and, therefore, cannot be sustained. Consequently, we allow the writ petition, make the rule absolute, quash the impugned order and direct the CIT to take a fresh decision on petitioner's application in accordance with law. There will, however, be no order as to costs....."

Thus, submitted that respondent No. 1 - CIT has an ample power for satisfying itself to the effect that details furnished by the petitioner – society is sufficient to reach to the conclusion that the receipts are utilised for meeting out the aims and objects for which it got registered primarily. Merely on technical grounds, approval/renewal should not be denied. The only source of income of the petitioner – society, as per the audited financial statements is from donations and bank interest, as is reflected from the balance sheets for the year ending 31.03.2004 and 31.03.2005. There is no finding recorded by respondent No. 1 - CIT that funds have been used by the petitioner – society for any personal use of whatsoever kind. There is ample evidence available and by considering the same, respondent No. 1 – CIT could apply the provisions of Section 80G(5)(vi) of the 1961 Act in its letter and spirit, and thus, the application for renewal could have been accepted in its entirety.

13. Per contra, while defending the order passed by respondent No. 1-CIT, learned counsel for the revenue submitted that in the present case CIT reached to the conclusion that the conditions laid down under



14

Section 80G(5)(vi) of the 1961 Act, are not met out. Even the order of rejection of the application has been passed after satisfying itself. One or more of the conditions as laid down under Section 80G(5)(i) to (v) of the 1961 Act, have not been complied with by the petitioner – society. Also submitted that a fact finding has been recorded by the CIT after giving opportunity of hearing to the petitioner – society.

It is stated that the petitioner had been granted exemption under Section 80G of the 1961 Act upto 31.03.2005, vide order dated 24.09.2002. However, it was found that the petitioner – Society was not carrying out charitable activities and the amount which it had received by way of donations was being invested in FDRs. But no reconciliation of the amount was filed to the effect that as to what surplus investments were made and how much income/interest gained as a result thereto. It was submitted that the petitioner – Society had invested Rs. 30,00,000/for Public Library but did not serve Form-10B with the return of income. Therefore, the renewal/exemption under Section 80G of the 1961 Act was denied.

Learned counsel for the revenue has relied upon judgement of Delhi High Court in the case of <u>Kirti Chand Tarawati Charitable</u>

<u>Society v. Director of Income-tax (Exemption) and others</u>, 232 ITR 11

(1998). Thus, there cannot be anything to declare that the order is not worth to sustain.

14. After hearing both the sides in detail and especially by going through the report dated 17.03.2006, submitted by the Assistant Commissioner of Income Tax, Circle, Panipat, coupled with the



15

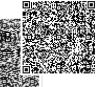
judgement rendered by this Court in the case of **Sonepat Hindu Education and Charitable Society (supra)**, we find that there is sufficient substance in the arguments advanced by learned Senior counsel for the petitioner – society. The judgement passed by the Delhi High Court in **Kirti Chand Tarawati Charitable Society (supra)** was on the facts of said case. However, it cannot be said that the law has been laid down that investment by a charitable organisation for public purposes, which are incidently for the charitable purposes, cannot be a ground to deny registration under Section 80G of the 1961 Act.

Neither in the report dated 17.03.2006, submitted by the 15. Assistant Commissioner of Income Tax, Circle, Panipat, nor in the impugned order dated 20.03.2006 (Annexure P-1), passed by respondent No. 1 - CIT, there is a categoric discussion or specific finding that the donations/funds received by the petitioner – society have been utilised for any profit, personal gains or any other purposes. In the said report dated 17.03.2006, which has been primarily relied upon by respondent No. 1 – CIT while passing the impugned order dated 20.03.2006 (Annexure P-1), only prime allegation against the petitioner – society is that the proofs of the expenses made by it have not been produced or the books of accounts have not been properly maintained. This Court finds that the use of donations/funds by renowned Society/Trust already working for the charitable purposes, should not be discarded from seeking exemption merely on technicalities, such as production of the receipts/entries. However, position could be said differently had there been any allegation of using the donations/funds for personal gains, profits or otherwise.



16

- 16. Even there is no specific finding recorded by respondent No. 1 – CIT that the petitioner – society has failed to meet out its aims and objects. Neither, there is any denial, nor any adverse observation in regard to the exemption/renewal granted from time to time to the petitioner – society under the provisions of law i.e. Section 80G(5)(vi) of the 1961 Act. It is also not denied that except for the period in question, ever before, renewal under the said provision of law i.e. Section 80G of the 1961 Act, was rejected. Grant of registration/exemption under Section 80G of the 1961 Act, in favour of the petitioner – society, right from 1974 is also an admitted position. The view point expressed by this Court is fortified with the observations made by this Court in the case of Sonepat Hindu Education and Charitable Society (supra), the relevant portion of which has already been noticed and reproduced hereabove.
- 17. It is also noticed that the petitioner Society continuously enjoyed registration under Section 12AA of the 1961 Act and comes within the definition of charitable Society/Trust/Establishment as defined in the Income-tax Act, 1961. Merely because there is an infirmity in the submission of the income-tax return and Form-10B was not submitted, would not result in presumption that the petitioner Society is not performing charitable functions. From the contentions, which have been placed on record and the same having not been denied by the respondents, we are satisfied that the entire donations and the amount received by the petitioner Society are solely utilized for the purpose of charitable functions. In the opinion of this Court, the construction of



17

Public Library would also form part of charitable function and any work done with the same purpose has to be noticed for granting exemption under Section 80G of the 1961 Act. It was also submitted that certain sources of donations could not be traced, however, the same would not in any manner deprive the petitioner – Society for getting exemption under Section 80G of the 1961 Act and, for such donations alone the matter can be examined separately.

- 18. We also find that recently Hon'ble the Supreme Court while considering the requirement of continuing registration for an educational trust, in the case of M/s New Noble Educational Society v. Chief Commissioner of Income-tax, (2023) 6 SCC 649, has proceeded to hold that the word 'solely' would also mean that the ancillary work which may be carried out by the Society for the purpose of enhancing education, would also be treated as work done for charitable purpose. In the present case the amount of Rs. 30,00,000/- has been utilised for construction of Public Library, and the same would have to be treated as a work done for charitable purpose.
- 19. At this stage, we also deal with the argument raised by learned counsel for the revenue that there is an alternative remedy of appeal before the ITAT against the impugned order of the CIT. We find that this writ petition was filed in the year 2006 and it would be travesty of justice if, we relegate the petitioner Society after about 18 years to avail the alternative remedy by filing an appeal before the ITAT.
- 20. Keeping in view the fact that we have examined the merits of the case, as mentioned above, and held in favour of the petitioner –

18

Society. Resultantly, the impugned order dated 20.03.2006 (Annexure P-1), passed by respondent No. 1 – CIT is hereby quashed/set aside and direct the respondents to reconsider the application of the petitioner – Society and proceed to grant renewal of registration under Section 80G(5)(vi) of the 1961 Act. Accordingly, the writ petition is allowed.

Miscellaneous applications, if any, stands disposed of.

No costs.

(SANJAY VASHISTH) JUDGE (SANJEEV PRAKASH SHARMA) JUDGE

August 02, 2024 Pkapoor/vs

Whether speaking/reasoned ✓ Yes/No
Whether reportable ✓ Yes/No