

IN THE HIGH COURT OF JHARKHAND AT RANCHI
W.P.(T) No. 1436 of 2020

M/s Om Prakash Kashyap, a Proprietorship Firm, through its Proprietor
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Versus

1. The Union of India, through the Central Board of Indirect Taxes and Customs, through its Chairman, Ministry of Finance, Department of Revenue, having its office at North Block, P.O. and P.S. North Block, New Delhi-110001.
 2. Principal Commissioner of Central Goods and Services Tax & Central Excise-cum-Member of Designated Committee for SVLDRS, having its office at Central Revenue Building, 5A, Main Road, Ranchi, P.O. and P.S. Chutia, District-Ranchi.
 3. Joint Commissioner of Central Excise and Services Tax-cum-Member of Designated Committee for SVLDRS, having its office at Central Revenue Building, 5A, Main Road, Ranchi, P.O. and P.S. Chutia, District-Ranchi.
 4. Assistant Commissioner of Central Excise and Services Tax-cum-Member of Designated Committee for SVLDRS, having its office at Central Revenue Building, 5A, Main Road, Ranchi, P.O. and P.S. Chutia, District-Ranchi .
- --- Respondents

CORAM: **HON'BLE THE ACTING CHIEF JUSTICE**
HON'BLE MR. JUSTICE DEEPAK ROSHAN

For the Petitioner : M/s. Sumeet Gadodia, Ranjeet Kushwaha,
Aakansha Mittal, Surbhi Agarwal, Advs.
For the Resp.-CGST: Mr. P.A.S. Pati, Advocate

09/04.01.2023 Heard learned counsel for the parties.

2. The instant writ application has been preferred for following reliefs:-

(i) For issuance of an appropriate writ/order/direction for quashing/setting aside the Order dated 15.05.2020 passed by Respondent No.2 (as contained in Annexure-11), wherein the Declaration filed by the petitioner under Section 125 (2) of SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019, in Form SVLDRS-1, has been rejected.

(ii) For issuance of an appropriate writ/order/direction, including Writ of Declaration, declaring that the order dated 15.05.2020 passed by Respondent No.2 (Annexure-11), wherein Declaration filed by the petitioner under Section 125 (2) of SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019, in Form SVLDRS-1, has been rejected, is wholly beyond jurisdiction and beyond the powers vested upon the Designated Committee in terms of Section 126 of SABKA

VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019, (herein after referred to as “Scheme of 2019”.

(iii) For issuance of an appropriate writ/order/direction, including Writ of Mandamus, directing the Respondents to accept the Declaration filed by the petitioner under Section 125(2) of the Scheme of 2019 and to extend the benefit thereof to the petitioner by issuance of Discharge Certificate to the petitioner after accepting the amount of Rs. 33,69,111/- which the petitioner is liable to deposit under the Scheme of 2019.

3. Mr. Sumit Gadodia, learned counsel for the petitioner submits that in the instant case a Demand-cum-Show Cause Notice was issued to the petitioner for levy of service tax including cess amounting to Rs.2,52,92,695/- on 28th October 2019 (Annexure-1). The order-in-original was passed on 14th January 2020 (Annexure-2) by which the adjudicating authority (respondent no.2) confirmed the demand of Rs.71,18,136/- only. In the meantime, the Central Government brought a scheme known as Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019. Further, the Government had extended the cut-off date to avail the benefit of the Scheme from 31st December 2019 to 15th January 2020 vide notification no.07/2019 dated 31st December 2019. This Petitioner had undertaken not to prefer an appeal during the proceedings before the adjudicating authority as has also been recorded in the order-in-original at page-68 of the writ petition.

Accordingly, the Petitioner filed a declaration in form SVLDRS-1 under the category of “Arrears” and “Tax Dues less Tax Relief” was computed automatically for an amount of Rs.33,69,111/- payable by the petitioner after adjustment of the amount of Rs.15,02,951/- already deposited by the petitioner.

Thereafter, the Petitioner was served with a notice in Form SVLDRS-2 by the designated committee that the respondent no.1 has

taken a decision to file an appeal against the order-in-original. On that basis the case of the petitioner falls under “litigation category” and not under “arrears category”. The Petitioner duly replied disagreeing with the notice in SVLDRS-2A (Annexure-10). However, on 15th May 2020 his declaration in form SVLDRS-1 was rejected by respondent no.2 on the sole ground that a decision has been taken to file an appeal against the order in original by the respondents; thus, the benefit of scheme cannot be extended to the petitioner under “arrears” category. At this stage it is pertinent to mention here that the appeal by the Department was in fact filed after rejection of the declaration by the petitioner in form SVLDRS-1 on 25th June 2020.

4. Learned counsel for the petitioner has taken us to the relevant provision of Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019, in particular Section 121(c) which defines ‘amount in arrears’. It is submitted that under Sub-clause (i) of Sub-section (c) of Section 121, a declarant [defined in Section 121(h)] could file a Declaration within the category ‘amount in arrears’ only if no appeal has been filed by the declarant before expiry of period of time in filing appeal or under Clause-(ii) order in appeal relating to declarant has attained finality. Learned counsel for the petitioner has also referred to the meaning of expression “Tax Dues” as illustrated under Section 123 of the Scheme. It is submitted that Section 123 Sub-section (a) relates to instances where the case of a declarant would fall in the category of “Litigation”. Sub-section (b) thereof relates to situation where only a show-cause notice has been issued whereas Sub-section (c) thereof relates to cases where investigation is pending. It is further submitted that Section 124 relates to the amount of tax relief available to a declarant who falls

under the Scheme. Relying upon Sub-section 124(1)(c) it is submitted that since the case of the petitioner fell in the category of amount in arrears, he would have been entitled to relief of duty of 40% of the tax dues since the amount of duty was more than Rs. 60 Lakhs.

Learned counsel for the petitioner further submits that Section 125 provides the conditions in which a person is not eligible to make a declaration. It is submitted that in terms of the provisions of the Scheme, since the show-cause notice of the petitioner was issued on 20th October 2019 i.e. after the cut-off date of 30th June 2019 as indicated in Section 125 of the Scheme and the order in original was also passed on 14th January 2020, the respondents were directed to furnish specific reply vide order dated 3rd January 2022 passed in this case as to how Clause-2(viii) of the circular dated 12th December 2019 falls within the scope of Scheme of 2019 and in particular the eligibility condition prescribed under Section 125 thereof. It was also indicated that the Legislature had consciously prescribed the cut-off date of 30th June 2019 which are referable on a plain reading of Section 123, 124 and 125 read with Section 121(a), (c), (h) and (i) in particular.

5. Learned counsel further pointed out to the supplementary counter affidavit filed by the respondents, in particular para-9 and 10 which are quoted hereunder :-

“9. *That the respondents states and submits that Section 125 of the Finance (No.2) Act, 2019 (SVLDRS, 2019) prescribed eligibility to make a declaration under the scheme, Section 125 of the Finance (No.2) Act, 2019 provides for eligibility of declaration except for selected exclusions. In litigation cases, it prohibits those cases where the appeal has been finally heard on or before 30.06.2019 and in enquiry/ investigation/ audit, where the duty has not been quantified before 30.06.2019. Tax dues have been defined in clause (a), (b), (c), (d) and (e) of Section 123 which also refer to the cut-off date of 30.06.2019 in case of litigation and enquiry/ investigation/ audit. However, “amount of arrear”*

as defined in sub-clause (i) and (ii) of clause (c) of Section 121 of the Act, does not provide any such cut-off date. The said clause reads as under:-

“(c)” amount in arrears” means the amount of duty which is recoverable as arrears of duty under the indirect tax enactment, on account of—

- (i) No appeal having been filed by the declarant against an order or an order in appeal before expiry of the period of time for filing appeal; or*
- (ii) An order in appeal relating to the declarant attaining finality; or*
- (iii) The declarant having filed a return under the indirect tax enactment on or before the 30th day of June, 2019, wherein he has admitted a tax liability but not paid it;*

The same is also provided in the definition of ‘tax dues’ in clause (e) of section 123 of the Act. From a consolidated reading of Section 121 and 123 of the Act, it can be ascertained that the cases where the show-cause notices were issued on or after 01.07.2019 and tax dues having not been quantified on or before 30.06.2019, shall not be eligible under litigation or enquiry/investigation/audit category but under “arrears” category, provided all statutory requirements pertaining to appeal and review have been fulfilled.

Clause 2(viii) of the Circular No.1074/07/2019-CX dated 12.12.2019, only elaborated this provision, which was well provided in the Act. The said clause also clearly states that it was to reduce litigation, which was one of the objectives of the scheme. Accordingly, the said circular is within the scope of the SVLDRS, 2019.

In addition, Section 133 of the Act provides that for proper administration of the scheme, the Central Board of Indirect Taxes and Customs may issue orders; instructions and directions.

10. That the petitioner is not entitled to any equitable relief/reliefs from this Hon’ble Court & the Writ Application is fit to be dismissed in limine.”

It is submitted that as per the statements made in the supplementary counter affidavit the declaration of the petitioner would fall in the category of “Litigation”, if any appeal had been preferred by 30th June 2019 only, otherwise the case of the declarant such as petitioner would fall under the category “amount in arrears” as defined in Sub-clause (i) of Sub-section (c) of Section 121 of the Act which does not provide any such cut-off date. It is submitted that in that view of the matter the categorization of the case of the petitioner in “Litigation” category only on contemplation of filing of an appeal by the Department beyond the time limit and that too after rejection of SVLDRS-1 on 5th May 2020 was not proper in the eyes of law as there was no appeal pending as on 30th June 2019 contemplated in terms of

Section 123 of the Scheme. It is submitted that the declaration made by the petitioner was therefore within time covered under Circular dated 12th December 2019 but rejected on misconception that it fell under “Litigation” category and not “amount in arrears”. It is submitted that under Section 121 Sub-section (i)(c) an appeal, if any, could be filed only by the declarant and not on the part of the respondent Department. So on a holistic construction of the entire Scheme and even applying the relevant provisions of Section 123 read with Section 125 of the Scheme, the declaration made by the petitioner under “amount in arrears” category could not have been rejected on the ground that the respondent contemplated preferring the appeal against the order in original and that too beyond the period of limitation.

6. In order to buttress his argument, learned counsel for the petitioner has relied upon the decision of this Court in the case of M/s. Vassu Enterprises W.P.(T) No.2422 of 2020 with M/s. Alope Dutta W.P.(T) No.1405 of 2020.

7. Mr. P.A.S.Pati, learned counsel for the respondent-CGST has taken to this Court to the counter affidavit filed by them on 2nd February 2021 and in particular para-5 thereof which reads as under :-

“5. That with regard to submissions made in para 1(i), (ii) & (iii) of the writ petition, it is humbly stated and submitted that a Demand-cum-Show cause notice (hereinafter referred to as the said SCN) for demand of Service Tax amounting to Rs.2,52,92,695/- along with Interest and Penalties was issued to the petitioner i.e. M/s Om Prakash Kashyap, Dahugutu, Khunti vide C. No. V (65)55/Om Prakash/Adjn/Ran/2019/9076 dated 28.10.2019. As per Section 123(b) of the Finance Act, 2019, the petitioner was not eligible to avail the benefit of Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 (hereinafter referred to as ‘SVLDRS, 2019’) against the said SCN as same was issued to the petitioner on 28.10.2019 by the Respondent. Section 123(b) of the Finance Act, 2019 states that:

“(b) where a show cause notice under any of the indirect tax enactment has been received by the declarant on or before the 30th day of June, 2019, then, the amount of duty stated to be payable by the declarant in the said notice.”

Thereafter, vide Para 2(viii) of the Circular No.1074/07/2019-CX dated 12.12.2019, it was clarified that the show cause notices which were issued on or after 01.07.2019 are eligible in the category of Arrears only under SVLDRS, 2019 after due process of adjudication and review.

Further, as per direction contained in Para 02(viii) of the Circular No.1074/07/2019-CX dated 12.12.2019 and request made by the petitioner vide their letter dated 10.01.2020, the aforesaid demand-cum-show cause notice was adjudicated by the competent authority vide

Order-in-Original No.15/S. Tax/Pr. Commr/19 dated 14.01.2020 (hereinafter referred to as the said OIO), confirming the demand of Service Tax amounting to Rs.71,18,136/- along with Interest and Penalty under relevant Section of Finance Act, 1994 read with Service Tax Rules, 1994 and sent to the competent authority for completion of review process of the said OIO, to enable the petitioner i.e. M/s Om Prakash kashyap Dahugutu, Khunti to file a declaration under SVLDRS, 2019.

The Point No.(viii) of Para 02 of the Circular No.1074/07/2019-CX dated 12.12.2019 states that :-

"(viii) There may be cases where the show cause notice, were issued on or after 01.07 2019 and such cases are also not covered under any of the categories such as an enquiry or investigation or audit and tax dues having not been quantified on or before 30.06.2019. However, such cases become eligible under "arrears" category depending the fulfilment of other conditions such appeal period being over or appeal having attained finality or the person giving an undertaking that he will not file any further appeal in the matter (Member's D.O. letter F. No. 267/78119/CX 8 dated 30th October, 2019). Since the main objective behind the Scheme is to liquidate the legacy cases under Central Excise and Service Tax, it would be desirable that the taxpayer in the above mentioned cases are also given an opportunity to avail its benefits. Therefore, the field formations were asked to take stock of such cases, and complete the on-going adjudication proceeding expeditiously following the due process. Further, it would also be desirable that the process of review is also carried out expeditiously in such cases so that the designated committees are able to determine the tax dues within the time stipulated under the Scheme.

Accordingly, the petitioner have filed a declaration vide ARN LD1401200006093 on 14-01-2020 in the category of Arrears for the tax dues of Rs. 71,18,136/- against the Order-in-Original No. 15/S. Tax/Pr. Commr/19 dated 14.01.2020.

In mean time, vide letter C. No. V(30)36/ Review/ Pat/2020/2772 dated 12.03.2020, it was intimated that the aforesaid OIO is under process of Review and there is difference of opinion in the Review Committee about legality and propriety of the aforesaid OIO and the matter is under process for submission to Board under Section 86(2) of the Finance Act, 1994 to decide whether said OIO is legal and proper or not. Further, it was verbally intimated by the competent authority that the aforesaid OIO is being reviewed. Meanwhile, an Advisory No. 02/2020 dated 03.04.2020 was communicated vide F. No. IV(33)07/2019-System dated 03.04.2020 by the Directorate General of Systems of Data Management, New Delhi wherein it was instructed that the Designated Committee Members can issue SVLDRS Form-2 to the taxpayers on or before 01.05.2020. After 01.05.2020, the Designated Committee Members will not able to issue SVLDRS Form-2 in any case. Thus, as per the directions contained in the said Advisory, the Designated Committees have to take decision on disposal of Form SVLDRS-1 on or before 01.05.2020. Till 27.04.2020, the Review Order was not communicated to this office by the competent authority, hence, SVLDRS Form-2 was issued on 27.04.2020 to the petitioner by the designated committee to give an opportunity to be heard for the tax dues i.e. Rs. 2,52,92,695/- as demanded vide aforesaid SCN to make SVLDRS-1 (ARN LD1401200006093) alive under SVLDRS, 2019 till the

finalization of the Review process of the aforesaid OIO.

Vide letter F. No. 390/Difference Opinion/06/2020-JC dated 11.05.2020, the Member, CBIC, New Delhi ordered that grounds adopted for Review of the said OIO by the Chief Commissioner, Central Excise & Service Tax, Ranchi Zone, Patna is legal and proper and ordered that appeal be filed against the aforesaid OIO dated 14.01.2020 before the Hon'ble CESTAT, Kolkata.

In compliance to above letter dated 11.05.2020 issued by the Member, CBIC, New Delhi, it was directed by the office of the Chief Commissioner, Ranchi Zone, Patna vide letter F. No. V(30)36/Review/Pat/2020 dated 15.05.2020 to file an appeal against the aforesaid OIO before the Hon'ble CESTAT, Kolkata.

In response to SVLDRS Form-2, the petitioner appeared for personal hearing on 15.05.2020 and stated that review of the said OIO devoid of any merit. Vide SVLDRS Form-2A dated 15.05.2020, they also shown their disagreement with the estimated amount payable as communicated vide SVLDRS Form-2 dated 27.04.2020.

Para 2 (viii) of the Circular No. 1074/07/2019-CX dated 12.12.2019 also refers to the review process of the OIO for determination of tax dues. Once, the Order-in-Original has been reviewed by the competent authority, the benefit of SVLDRS, 2019 cannot be extended to the petitioner for the amount confirmed by the OIO in the Arrear Category as the said OIO has not got its finality as the competent authority found that the instant OIO is not legal and proper and accordingly, directed to file an appeal before the Learned CESTAT, Kolkata. After reviewing the aforesaid OIO, the provisions of Section 123(b) are not attracted as the instant SCN was issued on 28.10.2019.

From the above, it is apparent that the petitioner is not eligible to file their declaration against said SCN under SVLDRS, 2019 as the same was issued after 30.06.2019. Thus, as per direction contained in the Circular dated 12.12.2019 and as requested by the petitioner vide their letter dated 10.01.2020, the said SCN was adjudicated by the competent authority, enabling petitioner to avail the benefit of SVLDRS, 2019. However, Order-in-Original dated 14.01.2020 has been reviewed by the competent authority and they found that the said OIO is not legal and proper and said OIO has not attained its finality, therefore, benefit of SVLDRS, 2019 cannot be extended to the petitioner in any Category. Hence, declaration filed vide ARN LD1401200006093 was rejected manually as per direction contained in the letter F. No. 267/55/2020/CX-8/Pt-I dated 1st & 4th May 2020 and same was intimated to the petitioner vide letter C. No. V(30)912/Om Prakash/SVLDRS/Ran/2019/2713 dated 15.05.2020.

Further, it is pertinent to be mentioned that vide letter C. No. V(30)03/T&R/Pr.Commr/Kashyap/RS/RAN/2020-21/3093 dated 16.06.2020, an appeal has already been filed against the said OIO before the Hon'ble CESTAT, Kolkata. Therefore, the rejection of declaration filed vide ARN LD1401200006093 is legal and proper.”

- 8.** Mr. Pati, further submits that during course of hearing this Court asked the respondents as to whether Circular dated 12.12.2019 falls within the scope of Scheme of 2019 and in particular the eligibility

condition prescribed under Section 125 thereof. For brevity order dated 03.01.2022 reads as follows:-

“In the brief background facts of the respective writ petitions noted hereinabove, the issue which has cropped up during course of hearing is whether the circular dated 12th December, 2019 falls within the scope of the scheme of 2019 and in particular the eligibility condition prescribed under Section 125 thereof. The legislature had consciously prescribed a cutoff date of 30th June, 2019 which are referable to on a plain reading of Sections 123, 124 and 125 read with Section 121 (a), (c), (h) and (i) in particular.

Learned ASGI for Union of India and learned counsel for CBIC appearing in the respective writ petitions shall take instructions on this issue and submit their response by the next date.”

9. Pursuant to the said order the respondents has taken a stand that Section 125 of the SVLDRS, 2019 scheme prescribes eligibility to make a declaration under the scheme, Section 125 of the Finance (No.2) Act, 2019 provides for eligibility of declaration excepts for selected exclusions. In litigation cases, it prohibits those cases where the appeal has been finally heard on or before 30.06.2019 and in enquiry/investigation/audit, where the duty has not been quantified before 30.06.2019. Tax dues have been define in clause (a),(b),(c),(d) and (e) of Section 123 which also refer to the cut-off date of 30.06.2019 in case of litigation and enquiry/investigation/audit. However, “amount of arrear” as defined in sub-clause (i) and (ii) of clause (c) of Section 121 of the Act, does not provide any such cut-off date.

The same is also provided in the definition of ‘tax dues’ in clause (e) of section 123 of the Act. Form a consolidated reading of section 121 and 123 of the Act, it can be ascertained that the cases where the show cause notices were issued on or after 01.07.2019 and tax dues having not been quantified on or before 30.06.2019, shall not be eligible under litigation or enquiry/investigation/audit category but

under “arrears” category, provided all statutory requirements pertaining to appeal and review have been fulfilled.

10. Having heard learned counsel for the parties and after going through the relevant provisions of SVLDRS Scheme, it appears that from bare perusal of Section 126 as well as Section 127 of the SVLDRS Scheme and its corresponding Rules being Rule-6 of SVLDRS Rule, it would transpires that the Designated Committee constituted under the Scheme was only required to verify the correctness of the declaration filed by the declarant and estimate the amount payable by such declarant for availing the benefit of the said Scheme, Thus, Designated Committee has not been vested with any jurisdiction to deny the benefit of the Scheme to a declarant on the sole ground that department has taken for filing an Appeal against the Order-in-Original. The impugned order passed by respondent no.2 is wholly without jurisdiction and beyond its power conferred under the Scheme of 2019. The Designated Committee travelled beyond the purview of the Scheme and acted in a wholly illegally and arbitrary manner by denying the benefit of the Scheme to the petitioner. It appears that the benefit of Scheme has been extended from 31 December, 2019 to 15th January, 2020, vide Notification dated 31" December, 2019, issued by Central Government. Thus, a declarant was entitled to avail the Scheme up to 15 January 2020, and, admittedly, Petitioner filed its declaration in Form SVLDRS-1 before the expiry of the said period.

11. It further transpires that crux of the case revolves around the category i.e., arrears or litigation under which the case of the Petitioner will fall. From bare perusal of the aforesaid provisions of Scheme, it

would transpire that the nature of cases falling under Section 121(c) is categorized under "arrears category". Section 123(a), 123(b) and 123(c) deals with cases falling under "litigation category" for determining tax dues under the Scheme. The said provisions of Section 123 are not applicable to the case of the Petitioner, as admittedly, no Appeal was pending as on 30.06.2019 and the show cause notice was received by the Petitioner on 10.08.2019 i.e., after the cut-off date of 30.06.2019. Further, no enquiry or investigation or audit was pending against the Petitioner as on 30.06.2019. Thus, calculation of Tax payable under Section 124(1)(a) by the Designated Committee is unwarranted.

On the contrary, Section 121(c) to be read with Clause 2(viii) of the Circular dated 12.12.2019 the case of the Petitioner would fall under "arrears category" as vide aforesaid Circular dated 12.12.2019 has specifically provided, *inter alia*, that since the main object behind the scheme is to liquidate legacy cases under Central Excise and Service Tax even if Show Cause Notice was issued on or before 01.07.2019 and such cases are also not covered under any of categories under the Scheme, then also such cases would become eligible under the Scheme in 'arrears category" for the purpose of availment of the benefit of the Scheme. Further, the word "order" occurring in Section 125(1)(c) will mean the order of determination under Indirect Tax enactment as per Section 121 (o) of the Scheme.

From bare perusal of Section 121(c) & 124(1)(c), it would be evident that the case of Petitioner will fall under the "arrears category" nonetheless litigation category. At the cost of repetition, admittedly, the Show Cause Notice was issued on 28.10.2019 i.e., after 30th June, 2019, and the same was adjudicated on 14th January, 2020. It further

appears that, even if it is to be accepted that Respondent-Department was intended to file Appeal against the Order-in-Original dated 14.01.2020, then also, such plea or ground of Respondents would not change the nature of category of the Petitioner-company. Admittedly, as per respondents they themselves have contended in their counter-affidavit that they have filed an Appeal before the Appellate Tribunal on 25.06.2020. Thus, as on the date of filing of the declaration form by the Petitioner, no Appeal was filed and/or pending before the Appellate Forum. Indeed, for the purpose of determination of tax dues, the case of the petitioner does not fall under Section 123 of the scheme of 2019 as Department had not preferred an Appeal against the Order-in-Original as on the said date. It further appears that the appeal of the Department has been filed after the expiry of period of limitation prescribed under Section 86(3) of the Finance Act as the said provision provides a period of limitation of three months which has expired on 14.04.2020. Thus, it transpires that in the opinion of the respondent filing of the appeal has led to change in the category of petitioner from “arrear category” to “litigation category” which view is beyond the letter and spirit of the scheme.

12. In view of the aforesaid discussions, the impugned Order dated 15.05.2020 passed by Respondent No.2 (Annexure-11), wherein the Declaration filed by the petitioner under Section 125 (2) of SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019, in Form-SVLDRS-1 has been rejected, is quashed. The Respondents, are hereby, directed, to take a decision on the Declaration filed by the petitioner under Section 125(2) of the Scheme of 2019 in accordance with law. Consequential benefits, if any shall be extended to the

petitioner thereafter.

It goes without saying that the entire exercise shall be shall be completed within a period of four weeks from the date of receipt/production of copy of this order.

13. As a result, the instant writ application stands allowed and disposed of in the manner indicated herein above.

(Aparesh Kumar Singh, A.C.J.)

(Deepak Roshan, J.)

Amardeep/