



GAHC010218532021



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

**WP(C) No.4240/2022**

M/S Gayatri Distillers & Bottling Industries

**Petitioner.** ...

Versus

The State of Assam & 4 Others

**...Respondents.**

Advocate for the Petitioner : Mr. G. Rahul, Advocate

Advocate for the Respondents : Mr. B. Choudhury, SC. Taxes

**With**  
**WP(C) No.4463/2024**

Assistant Commissioner of Taxes, Tinsukia

**...Petitioner.**

Versus

M/s Gayatri Distillers & Bottling Industries & Another

**...Respondents.**



**With**  
**WP(C) No.4465/2024**

Assistant Commissioner of Taxes, Tinsukia

**...Petitioner.**

Versus

M/s Gayatri Distillers & Bottling Industries & Another

**...Respondents.**

**With**

**WP(C) No.5968/2024**

Assistant Commissioner of Taxes, Tinsukia

**...Petitioner.**

Versus

M/s Gayatri Distillers & Bottling Industries & Another

**...Respondents.**

**With**

**WP(C) No.5969/2024**

Assistant Commissioner of Taxes, Tinsukia

**...Petitioner.**

Versus

M/s Gayatri Distillers & Bottling Industries & Another

**...Respondents.**



**With**

**WP(C) No.5970/2024**

Assistant Commissioner of Taxes, Tinsukia

**...Petitioner.**

Versus

M/s Gayatri Distillers & Bottling Industries

**...Respondent.**

**With**

**WP(C) No.6002/2024**

Assistant Commissioner of Taxes, Tinsukia

**...Petitioner.**

Versus

M/s Gayatri Distillers & Bottling Industries & Another

**...Respondents.**



**With**

**WP(C) No.6003/2024**

Assistant Commissioner of Taxes, Tinsukia

**...Petitioner.**

Versus

M/s Gayatri Distillers & Bottling Industries & Another

**...Respondents.**

**With**

**WP(C) No.6018/2024**

Assistant Commissioner of Taxes, Tinsukia

**...Petitioner.**

Versus

M/s Gayatri Distillers & Bottling Industries

**...Respondent.**

Advocate for the Petitioner : Mr. B. Choudhury, SC. Taxes

Advocate for the Respondents : Mr. G. Rahul, Advocate



**BEFORE**  
**HONOURABLE MR. JUSTICE DEVASHIS BARUAH**

Date of Hearing : 21.01.2025

Date of Judgment : 21.01.2025

**JUDGMENT AND ORDER (ORAL)**

Heard Mr. B. Choudhury, the learned Standing Counsel appearing for the Finance and Taxation Department of the Government of Assam who appears on behalf of the petitioners in WP(C) No.4463/2024; WP(C) No.4465/2024; WP(C) No.5968/2024; WP(C) No.5969/2024; WP(C) No.5970/2024; WP(C) No.6002/2024; WP(C) No.6003/2024 and WP(C) No.6018/2024 (hereinafter referred to as 'the batch of writ petitions'). Mr. G. Rahul, the learned counsel appearing on behalf of the writ petitioner in WP(C) No.4240/2022. The writ petitioner in WP(C) No.4240/2022 is the respondent in the batch of writ petitions wherein Mr. G. Rahul, the learned counsel appears for the respondent.

2. The batch of writ petitions so filed by the Assistant Commissioner of Taxes, Tinsukia as petitioner is intrinsically connected to the writ petition filed by the petitioner in WP(C) No.4240/2022, and as such, all the writ petitions are taken up for disposal together.



3. The facts which led to the filing of the writ petitions are narrated infra.

The petitioner in WP(C) No.4240/2022 (hereinafter referred to as 'the petitioner firm') is a proprietorship firm having its principal place of business at Tinsukia, Assam is engaged in the business of bottling and trading in Indian Made Foreign Liquor (for short, 'IMFL') The said firm sales its goods both within the State of Assam and also to various other States in India. The petitioner firm is registered under the provisions of the Assam Excise Act, 1910; the Central Sales Tax Act, 1956 as well as the Assam Value Added Tax Act, 2003 (for short, 'the Act of 2003').

4. The Assistant Commissioner of Taxes, Central VAT Audit Cell who is the respondent No.4 in WP(C) No.4240/2022 had assessed the petitioner firm under Section 36 of the Act of 2003 for the assessment years 2005-2006; 2006-2007; 2007-2008 and 2008-2009 and passed assessment orders dated 22.03.2011; 15.07.2011; 25.07.2011 and 20.09.2011 respectively. For the sake of convenience, the following Chart would show as regards the Assessment Years, Net Demand and Date Of Assessment which is mentioned herein under:-



<b>Assessment Year</b>	<b>Net Demand</b>	<b>Date of Assessment</b>
2005-2006	Rs.20,300,251/-	22.03.2011
2006-2007	Rs.6,54,93,675/-	15.07.2011
2007-2008	Rs.10,16,25,172/-	25.07.2011
2008-2009	Rs.21,20,72,683/-	20.09.2011

5. The petitioner firm being aggrieved preferred revision applications under Section 82(2) of the Act of 2003 in respect to each and every impugned assessment orders. The petitioner firm deposited 25% of the disputed amount for the assessment year 2005-06 as a pre-deposit. In respect to the other assessment years, i.e. 2006-07; 2007-08 and 2008-09, the petitioner firm deposited 20% of the principal amount plus Rs.35 lakhs for each assessment year as would appear from the directions passed by this Court in various writ petitions.

6. The record reveals that upon making the pre-deposits, the revision petitions filed by the petitioner firm were admitted. The Revisional Authority vide two detailed orders dated 26.02.2020 allowed the revision petitions filed by the petitioner firm for the periods 2005-06; 2006-07; 2007-08 and 2008-09 and the jurisdictional Assessing Officer was directed to pass fresh assessment orders within 30 days in the light of the observations made in the said common orders dated 26.02.2020.



7. The petitioner firm, on the basis of the orders dated 26.02.2020 sought refund of the amounts which the petitioner firm deposited as pre-deposits. Various representations were submitted for refund of the said amount. However, the said amount so deposited was not refunded. On the other hand, on 18.11.2021, the respondent No.5 had issued a show cause notice asking the petitioner firm to show cause as to why the application for the refund should not be rejected as irregular and incorrect and why it should not be held that the petitioner firm was intentionally interfering with the decision of the Department to file Appeal(s) against the order of revision dated 26.02.2020 which quashed the assessment orders. Being aggrieved by the inaction on the part of the respondents in WP(C) No.4240/2022 to refund the pre-deposits and further assailing the show cause notice dated 18.11.2021, the petitioner firm approached this Court by filing the writ petition which has been registered and numbered as WP(C) No.4240/2022.

8. It is relevant to take note of that this Court vide an order dated 24.06.2022 issued notice and observed that the pendency of the writ petition shall not be a bar for the respondents to return the pre-deposits made by the petitioner while preferring the revision applications in terms with the orders dated 26.02.2020 passed by the Joint Commissioner of Taxes, Assam



as per their entitlement, following the due procedure of law and if there is no impediment in releasing the same.

9. The record reveals that on 31.07.2024, when the matter was listed before this Court, it was informed that the Appeals have been filed before the learned Assam Board of Revenue against the order dated 26.02.2020. It was further submitted that as the learned Assam Board of Revenue did not have the quorum, the appeals have not been taken up for consideration. Under such circumstances, this Court made a query upon the learned Standing Counsel appearing on behalf of the Finance and Taxation Department of Assam as is reflected in the order dated 31.07.2024 as to whether the respondent authorities can hold on to the amount which is liable to be refunded, that too without there being any order staying the refund to the petitioner firm. In addition to that, this Court further enquired as to whether non-refunding the amount to which the petitioner firm is entitled would require interest to be paid by the State respondents.

10. When the matter was again listed before this Court on 01.10.2024, the learned Standing Counsel for the Finance and Taxation Department of the Government of Assam had submitted an instruction issued by the Commissioner of Taxes to the effect that there being no fresh assessment made as per the revisional orders dated 26.02.2020, and as such, without the fresh



assessment orders being made, the question of granting any refund does not arise. On the basis of the said submission, this Court observed as recorded in the order dated 01.10.2024 that the petitioner firm had initially submitted self assessment. Subsequent thereto, an audit assessment were carried out wherein various assessment orders were passed in respect to various financial years. These assessment orders have been set aside and quashed and thereby directing the Assessing Officer to pass appropriate order giving effect to the revisional orders dated 26.02.2020. The revisional order dated 26.02.2020 had not been stayed in any proceedings, and as such, the Assessing Officer was bound to follow the orders dated 26.02.2020 giving effect to the directions passed therein. Under such circumstances, this Court had put a query upon Mr. B. Choudhury, the learned Standing Counsel for the Finance and Taxation Department that taking into account that giving effect to the orders dated 26.02.2020 and passing fresh assessment orders being not done within a particular period as to whether the same would not be contrary to the provisions of the Act of 2003 which categorically prescribes a period within which the order of assessments were to be passed, i.e. 30 days. The learned Standing Counsel appearing on behalf of the Finance and Taxation Department sought for time, and accordingly, the



matter was listed on 05.11.2024.

11. When the matter was again listed on 05.11.2024, it was informed that various writ petitions have been filed by the Assessing Officer challenging the revisional orders dated 26.02.2020 passed in respect to the Act of 2003 and Central Sales Tax Act, 1956. Accordingly, taking into account that the instant writ petition being WP(C) No.4240/2022 was intrinsically connected with the batch of writ petitions challenging the revisional orders dated 26.02.2020, this Court vide an order dated 05.11.2024 had tagged all these writ petitions together.

12. A perusal of the contents of the batch of writ petitions so filed by the Assistant Commissioner of Taxes, Tinsukia, who is the Assessing Officer challenging the revisional orders dated 26.02.2020 would show that the challenge is made primarily on the non-compliance of a Circular bearing No.15/2010 issued by the Commissioner of Taxes dated 23.08.2010.

13. Mr. B. Choudhury, the learned Standing Counsel appearing on behalf of the Finance and Taxation Department of the Government of Assam submitted that on account of an apprehension that many dealers may show local sale at inter-State sale thereby evading sales tax at a rate of 27% over and above the excise duty payable whereby the State would be losing



substantial amount of revenue, a circular was issued being Circular No.15/2010 dated 23.08.2010 whereby it was impressed upon all concerned to conduct thorough VAT audit of such cases. The learned Standing Counsel further submitted that in terms with the said Circular, the officers who are appointed to assist the Commissioner of Taxes in terms with Section 3 of the Act of 2003 should not only rely upon 'C' forms produced by the dealer but should also make necessary verification of actual movement of the goods. The learned Standing Counsel further submitted that it was an incumbent duty upon all the officers to look and verify the receipt of payment of the goods, proof of despatch, proof of payment of freight to the transporter, proof of movement through concerned check post, relevant excise documents of importing State and Assam may be insisted upon. The learned Standing Counsel submitted that the revisional authority did not take into those aspects of the matter while passing the impugned order dated 26.02.2020, and it is under such circumstances, the Government is now faced to lose a substantial amount of money on account of VAT.

14. Mr. G. Rahul, the learned counsel appearing on behalf of the petitioner firm as well as the respondent in the batch of writ petitions filed by the Assessing Officer submitted that a perusal of the order dated 26.02.2020 would show that the Revisional



Authority had made each and every verification while passing the impugned order. He submitted that the Revisional Authority had taken into account the communications which have been issued by the Tax Authorities of the States of Arunachal Pradesh and Nagaland which constitute 95% of the inter-State sales. He further submitted that, in addition to that, the respective excise ledgers and challans have also been duly taken note of. The learned counsel submitted that as this Court is exercising the powers under Article 226 of the Constitution, this Court would only see as to whether the decision of the Revisional Authority stood vitiated on the ground of irrelevant and extraneous consideration. He further submitted that the pre-deposits so submitted was for the purpose of admission of the revision petitions and was not a duty paid, and under such circumstances, with the revisional applications being allowed it was incumbent upon the respondents/the State Taxation Authorities to refund the said amount. He submitted that the delay which has been caused had resulted in tremendous financial implication upon the petitioner firm, and as such, interest at the rate of 15% should at least be awarded as a compensatory measure for the illegally withholding to the pre-deposit amounts. In that regard, the learned counsel has referred to the judgment of the Supreme Court in the case of



***Union of India vs. Suvidhe Ltd.*** reported in ***(2016) 11 SCC 808*** as well as the judgment in the case of ***Commissioner of Customs (Import), Rigad vs. Finacord Chemicals (P) Limited & Others,*** reported in ***(2015)15 SCC 4697.***

15. Per contra, the learned Standing Counsel for the Finance and Taxation Department submitted that the State has challenged the revisional order, and as such, as the matter is pending before this Court for which the question of payment of any interest does not arise.

16. This Court has duly heard the learned counsels appearing on behalf of the parties and perused the materials on records. For deciding the entitlement of the petitioner firm, this Court first would like to deal with the batch of writ petitions filed by the Assessing Officer, i.e. the Assistant Commissioner of Taxes, Tinsukia. The batch of writ petitions filed by the Assistant Commissioner of Taxes, Tinsukia challenges the common revisional orders dated 26.02.2020 passed in respect to the Act of 2003 and the Central Sales Tax Act, 1956 primarily on the ground of non-compliance to the Circular No.15/2010. Taking into account the importance of the said Circular, the contents of the said Circular is reproduced herein under:-



GOVERNMENT OF ASSAM  
OFFICE OF THE COMMISSIONER OF TAXES: ASSAM: GUWAHATI  
(Circular No. 15/2010)

No. CTS-81/2007/296 Dated Dispur, the 23<sup>rd</sup> August, 2010,

Sub: Inter-state sale made by the Bonded Warehouse.

*It has come to notice that many bonded warehouses are showing inter-state sale of liquor. It is apprehended that many such dealer may be showing local sale as inter-state sale thereby evading sales tax 27% over and above the excise duty payable. In such a scenario the State is losing substantial amount of revenue.*

*It is, therefore, impressed upon all concerned to conduct thorough VAT audit of such cases. The officers should not only rely upon 'C' forms produced by the dealer. It is necessary to verify actual movement of goods. In such cases, proof of receipt of payment of goods, proof of despatch, proof of payment of freight to the transporter, proof of movement through concerned Checkpost, relevant excise documents of importing State and Assam may be insisted upon.*

*In cases where VAT audit has already been completed without taking into consideration above-mentioned checks the Deputy Commissioners of Taxes of Zones may take up suo-moto revision. The Deputy Commissioner of Taxes of Zones shall collect list of bonded warehouse zone-wise where VAT audit has been completed without such detailed verification.*

*The Zonal Deputy Commissioners of Taxes will submit a detailed*



*report of audit assessments already done and under process within one month without fail.*

*( Sanjay Lohiya ),  
Commissioner of Taxes, Assam,  
Guwahati.*

17. From a perusal of the said Circular, it is seen that the said Circular had been issued upon all concerned who have been empowered to conduct thorough VAT audit of cases pertaining to dealers who are involved in inter-State sale of liquor. It was mentioned that the officer should not only rely upon 'C' form produced by the dealer but it is also necessary for them to verify actual movement of the goods. To ascertain the same, the verification is required to be made by ascertaining the proof of receipt of the payment of goods, proof of despatch, proof of payment of freight to the transporter, proof of movement through concerned check posts, relevant excise documents of importing State and Assam be also insisted upon. It is further mentioned in the said Circular that in cases where VAT audit has been completed without taking into consideration the aforementioned checks, the Deputy Commissioner of Taxes of the Zones may take a suo-moto revision. Therefore, from a perusal of the said Circular, it is seen that the same is in respect to conducting VAT audit by the concerned Assessing Officers in terms of Section 36 of the Act of 2003.



18. For understanding the said aspect of the matter, this Court had put a specific query upon Mr. B Choudhury, the learned Standing Counsel of the Finance and Taxation Department as to whether the prescribed authority as mentioned in Section 36 of the Act of 2003 would be the same authority who would be exercising the powers under Section 82 of the Act of 2003. The learned Standing Counsel with all fairness submitted that a prescribed authority in terms with Section 36 of the Act of 2003 would be the authority who would carry out the audit assessment proceedings in terms with the Act of 2003 whereas the power conferred under Section 82 of the Act of 2003 is to be exercised by the Revisional Authority. However, the learned Standing Counsel submitted that if the VAT audit has been done by following the procedure in terms with the Circular, the Revisional Authority has to see as to whether the same has been done in terms with the said Circular or if new materials are brought on record during the revisional proceedings, the Revisional Authority is also required to follow the same mandate of the Circular.

19. This Court had duly perused the Circular No.15/2010 dated 23.08.2010. The said Circular is in respect to carrying out VAT Audit Assessment and do not prescribe any instructions or directions in so far as the Revisional Authority is concerned.



Under such circumstances, the question of challenging the revisional order dated 26.02.2020 on the basis of the Circular No.15/2020 is totally misconceived.

20. Be that as it may, this Court had perused the impugned orders dated 26.02.2020. It is seen that the Revisional Authority while deciding the said revision applications filed by the petitioner firm had made necessary enquiries as is apparent from a perusal of the contents of the revisional orders. The necessary enquiries were made on the basis of the Excise Documents, Certificates from officers of receiving States of Arunachal Pradesh and Nagaland, proof of the existence of the purchasing dealers, the facts of sales and facts of goods reaching other States proved by excise documents. This Court further takes note of the fact that though the instant writ petition has been filed challenging the revisional orders dated 26.02.2020, but there is no material brought on record to the effect that any enquiry was made by the Taxation Department of the Government of Assam pertaining to the factual determination so arrived at by the Revisional Authority in the impugned orders dated 26.02.2020 and such enquiry proved otherwise. There is nothing on record to show that the impugned orders dated 26.02.2020 are result of fraud or is on account of collusion. This Court has also duly taken note of the impugned orders dated 26.02.2020 and there is



nothing to show that the impugned orders suffers from any perversity. Under such circumstances, the question of issuance of a writ in the nature of certiorari to set aside the impugned orders dated 26.02.2020 do not arise.

21. Accordingly, this Court therefore finds no merits in the instant batch of writ petitions so filed by the Assistant Commissioner of Taxes, Tinsukia challenging the impugned orders dated 26.02.2020 passed in respect to the Act of 2003 and Central Sales Tax Act, 1956 for which the same stands dismissed.

22. In the backdrop of the above decision rendered, the question arises as to whether the petitioner firm is entitled to the relief so sought for in WP(C) No.4240/2022. This Court has duly taken note of that the deposits so made by the petitioner firm for admission of the revision petitions are nothing but pre-deposit for availing the right of revision. Under such circumstances, when by the order dated 26.02.2020, the Revisional Authority had allowed those revision petitions, the petitioner is entitled to the refund of the said amounts to which the petitioner had deposited as a pre-deposit in view of the well settled principles that a pre-deposit cannot be equated to payment of duty. Be that as it may, this Court cannot also be unmindful of the fact that the orders dated 26.02.2020 had dealt with the pre-deposit amount. It was



submitted by the learned counsel for the petitioner firm that the entire amount of Rs.6,36,47,442/- is the amount which was deposited as pre-deposit in relation to the various assessment years. The operative part of the order dated 26.02.2020 passed in relation to Section 9 (2) of the Central sales Tax Act, 1956 is reproduced herein under to appreciate the directions passed by the Revisional Authority:-

*“It has been claimed that the dealer has deposited Rs.6,36,47,442/- on different dates against the liability raised under the AVAT Act, 2003. The credit for the said amount, after looking in to all the challans, will be allowed during fresh assessments of the assessment orders under said Act. Since a portion of the tax levied under the AVAT Act, 2003 has been shifted to the Central Sales Tax Act, 1956, the amount deposited under the AVAT Act, 2003 may be adjusted against the tax liability raised under the CST Act, 1956. The amount of excess deposited VAT in comparison to due taxes, will be first adjusted against the amounts of tax become due under the CST Act, 1956 and the balance will be refunded to the dealer as per the provisions of law. The said adjustments, for the purpose of calculation of interest, will be made on the date of payment by the petitioner.*

*In view of the above, the assessment orders passed by the Assistant Commissioner of Taxes, VAT Audit Cell, Guwahati for the periods 2005-2006, 2006-2007, 2007-2008 and 2008-2009 under the Central Sales. Tax Act, 1956 have been set aside. The dealer will*



*submit the original copies of 9 (nine) 'C' forms as directed above before the Assessing Officer. The jurisdictional Superintendent of Taxes, Tinsukia is directed to pass fresh assessment orders for the aforesaid four periods within 30 days of receiving of this order in view of the observations and directions mentioned above."*

23. The operative portion of the revisional order dated 26.02.2020 in relation to the Act of 2003 is reproduced herein below:-

*"It has been claimed that the dealer has deposited Rs. 6,36,47,442/- on different dates against the liability raised under the Assam Value Added Tax Act, 2003. The credit for the said amount after verifying all the challans will be allowed during fresh assessments. Since a portion of the tax levied under the AVAT Act, 2003 has been shifted to the Central Sales Tax Act, 1956 the amount deposited under the AVAT Act, 2003 may be adjusted against the tax liability raised under the CST Act, 1956. The amount of excess deposited VAT in comparison to due taxes will be first adjusted against the amounts of tax become due under the CST Act, 1956 and the balance will be refunded to the dealer as per the provisions of law. The said adjustments for the purpose of calculation of interest will be made on the date of payment by the petitioner.*

*I hereby set aside the impugned assessment orders for the periods 2005-2006, 2006-2007, 2007-2008 and 2008-2009-passed by the Assistant Commissioner of Taxes, VAT Audit Cell, Guwahati under the AVAT Act, 2003 and direct the jurisdictional assessing officer to*



*reframe fresh assessment orders within 30 days of receiving the order in the light of the observations made here in above.*

*Inform all concerned."*

24. From the operative portion of the orders dated 26.02.2020 as quoted above, it would transpire that the Revisional Authority had directed that fresh assessment orders were to be passed taking into consideration the various details stated therein and thereafter to refund the balance amounts after making necessary adjustments. It was further directed that the said fresh assessment orders were to be passed within 30 days after receipt of the said orders. The materials on record do not reflect when the orders dated 26.02.2020 were received by the respondent No.5. However, it is seen from the records that on 07.04.2021, the revisional orders dated 26.02.2020 were served upon the respondent No.5 by the petitioner firm and as such this Court is of the opinion that the reckoning of the 30 days for passing the fresh assessments would start from 07.04.2021 and fresh assessment orders were to be passed on or before 07.05.2021.

25. The directions passed by the Revisional Authority dated 26.02.2020 were specific upon the respondent No.5 which was not complied with. In that process, the Respondent Authorities continued to withhold the amounts to which the petitioner firm



would have been entitled to if in the fresh assessment orders it was found that the petitioner firm was entitled to the refund. The non-compliance to the directions to pass fresh assessment orders without there being a stay of the revisional orders dated 26.02.2020 goes contrary to the mandate of the Act of 2003 and further had led to depriving the due benefits to the petitioner firm without reasonable cause. Under such circumstances, this Court is of the opinion that the petitioner firm would be entitled to interest w.e.f. 08.05.2021 if upon passing of fresh assessment orders, it is found that any amount is to be refunded to the petitioner firm.

26. This Court though noticed that in the cases before the Supreme Court referred to by the learned counsel for the petitioner firm interest was awarded to the tune of 13% to 15% per annum. However, in the instant case, in view of the orders dated 26.02.2020 wherein the Revisional Authority observed that the amounts be adjusted against dues and then refunded, this Court is of the opinion that the petitioner firm would be entitled to the simple interest @ 9% per annum which is the statutory interest in terms with Section 52 of the Act of 2003.

27. Accordingly, the writ petitions stands disposed of with the following observations and directions:-



(i) The impugned orders dated 26.02.2020 challenged in the batch of writ petitions filed by the Assistant Commissioner of Taxes, Tinsukia being WP(C) No.4463/2024; WP(C) No.4465/2024; WP(C) No.5968/2024; WP(C) No.5969/2024; WP(C) No.5970/2024; WP(C) No.6002/2024; WP(C) No.6003/2024 and WP(C) No.6018/2024 are not interfered with. The batch of writ petitions stands dismissed.

(ii) The Assistant Commissioner of Taxes, Tinsukia is directed to pass fresh assessment orders at the earliest and not later than 6 (six) weeks from the date of the instant judgment.

(iii) Upon completion of the said assessment proceedings in terms with the revisional orders dated 26.02.2020, the petitioner, if found entitled to any amount, the same be disbursed at the earliest and not later than 4 (four) weeks from the date of passing the fresh assessment orders.

(iv) The said refunds shall carry interest @ of 9% per annum from 08.05.2021 till the date of actual payment.

(v) The show cause notice dated 18.11.2021 is also set aside and quashed.

(vi) The writ petition being WP(C) No.4240/2022 is allowed



in terms with the observations made herein above.

(vii) There shall be no order as to costs.

**JUDGE**

**Comparing Assistant**