IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CRM-M-14856-2020
Reserved on: 10.08.2020
Pronounced on: 21.08.2020

Ranjit Singh ....Petitioner

Versus

State of Haryana ...Respondent

CORAM: HON'BLE MR. JUSTICE G.S.SANDHAWALIA

Present: Mr.Parminder Singh, Advocate, for the petitioner.

Mr.Saurabh Mohunta, DAG, Haryana.

(The proceedings are being conducted through video conferencing, as per instructions.)

G.S. SANDHAWALIA, J.

Present petition, filed under Section 482 of Cr.P.C., seek quashing of the condition in order dated 08.04.2020 (Annexure P-2), passed by the Addl.Sessions Judge, Panipat whereby, while granting bail to the petitioner, he has been directed to furnish bail bonds of Rs.50,00,000/- with one surety of like amount, to the satisfaction of the Learned Ilaqa Magistrate/Duty Magistrate. Similarly, he has been directed to pay the outstanding liability of Rs.1,94,78,017/- along with interest which is stated to be in respect of his firm, M/s Maa Karni Yarns GSTIN No.06AVKPS9526QIZI under Haryana Goods & Services Tax Act, 2017 (for short, the 'Act'). Certain other conditions had been also imposed regarding submitting of passport and joining investigation and abiding by all conditions envisaged under Section 438 Cr.P.C., apart from directions not to influence or threaten the witness of the prosecution.

Counsel for the petitioner, thus, has argued that the said onerous conditions resulted in practically denying the grant of bail to the petitioner as he is not in a position to pay the said outstanding amount. It is

further submitted that there is a presumption of innocence against the accused and a finding has to be recorded by a competent Court of jurisdiction that the petitioner is guilty and since a complaint has been filed under the relevant provisions, the said condition is on the wrong prior assumption that the petitioner is guilty. Vide the impugned order, direction has, thus, been issued for recovery of the amount which is not permissible as it amounts to prejudging the issue. He has relied upon the judgment of the Apex Court in **Sumit Mehta Vs. State of N.C.T. of Delhi (2013) 1 SCC 570** in this regard, which pertains to the provisions and conditions imposed in a petition under Section 438 in a FIR lodged under Section 420, 467, 468 & 471 IPC, wherein while granting anticipatory bail, the Delhi High Court had directed that a sum of Rs.1 crore be deposited in fixed deposit in the name of the complainant in the nationalized bank. It is, accordingly, argued in support of his contention that putting such a condition for grant of bail is unwarranted.

State Counsel, on the other hand, has justified the imposition of the conditions by submitting that a complaint had been filed under the Act against the accused which is pending before the competent Court. Petitioner had already been arrested by the police in FIR No.571 dated 04.06.2019 lodged at Police Station Chandni Bagh, Panipat under Sections 419, 420, 467, 468, 471, 120B, 259 IPC. He was involved in floating bogus firms and supply of fake invoices and facilitating loss of huge amount of revenue to the State Exchequer. Therefore, once the amount exceeded Rs.5 crores, the offence would become non-bailable under Section 132(1)(l)(i) and Sub-section (5) of the Act. Apart from the

fact that there was a non-existent firm in the name of M/s Maa Karni Yarns due to which tax had been evaded of Rs.1,94,78,017/-. The details were also given as to how the petitioner had shown purchases from fake firms along with other accused, in support of the order, to submit that it would protect the interest of the Exchequer and the prosecution.

After hearing arguments advanced from both sides, this Court is of the opinion that the condition is onerous and is liable to be set aside, for the reasons given hereunder.

It is not disputed that the petitioner was arrested after logding of the FIR on 06.09.2019 and he is in custody since then and a period of almost a year has gone by. The Addl.Sessions Judge, Panipat rightly came to the conclusion that the offences punishable when the amount of input tax credit or refund of tax does not exceed Rs.500 lakhs, the offences are cognizable and non-bailable. It was noticed that vide order dated 24.06.2019, there was authorization to effect his arrest. It was noticed that FIR No.571 had already been lodged against the petitioner for the creation of 18 fake firms and the liability beyond Rs.5 crores would be subject matter of that proceedings. The liability was held to be as per the complaint and would be for Rs.1,94,78,017/- and therefore, the conditional bail order was passed, which aspect has not been challenged by the State. The condition of deposit of the liability under the Act was based upon the judgment of the Calcutta High Court in **Sanjay Kumar Bhuwalka Vs. Union of India 2018 (362) ELT 568** passed on 09.07.2018. The observations made in para No.33 of the said judgment were taken into consideration whereby a sum of Rs.50,00,000/-

was fixed as the bail bond amount with a condition to deposit Rs.39 crores to the Government Exchequer, since it was a cognizable offence and posed a serious threat to the economy of the country. It was thus held that the applicant cannot be put behind the bars during the entire investigation and the trial in the complaint. Thus, directions were issued for release on bail, subject to onerous conditions, as noticed above.

Firstly, it was not brought to the notice of the Trial Court that the said judgment imposing similar conditions stood modified by the same Bench on a subsequent occasions. The second order was passed on 12.07.2018 whereby the Learned Single Judge had come to the conclusion that the two applicants had evaded Rs.27 crores & Rs.12 crores and therefore, they would deposit 50% of the amount as a condition to obtain bail. The amount of bail bonds was also reduced to Rs.10 lakhs each. On an application filed for modification, in view of the fact that the petitioners therein had gone to the Apex Court and had been given liberty to take recourse to appropriate remedy, the same Court had relied upon the judgments of the Apex Court in **Sreenivasulu Reddy Vs. State of Tamil Nadu VII 2000 (2) CCR 96**, **Sandeep Jain Vs. State of Delhi I (2000) SLT 368**, **Amarjit Singh Vs. State (NCT of Delhi) 2002 (61) DRJ 67**, **Sheikh Ayub Vs. State of Madhya Pradesh (2004) 13 SCC 457**, **Shyam Singh Vs. State (2006) 9 SCC 169**, on 09.10.2018. Resultantly, it came to the conclusion that the petitioner had a statutory right to be released and the right of liberty guaranteed under Article 21 of the Constitution of India. Resultantly, only personal bonds of Rs.50 lakhs each to the satisfaction of the Addl.CJM were directed to be

furnished by noticing that the charge-sheet had not been filed against the petitioners and no application for extension of time to complete investigation had also been filed in the said case though the petitioners had been arrested on 12.07.2018. Thus, they were effectively granted the benefit of bail without the onerous conditions, after 5 months. Unfortunately, these facts were not placed before the Trial Court.

As noticed above, the Apex Court in **Sreenivasulu Reddy** (supra) has held that directing to deposit a sum of Rs.35 crores out of Rs.50 crores by a bail order should not be a condition which would lead to effect recovery from the accused. Similarly, it was noticed in **Sandeep Jain's case** (supra) by the Apex Court that deposit of Rs.2 lakhs along with the furnishing of bonds of Rs.50,000/- by 2 sureties was unreasonable. In **Sheikh Ayub** (supra), Rs.2,50,000/- was to be deposited which was the amount misappropriated by the accused which order was also set aside. Similarly, in **Shyam Singh** (supra) payment of Rs.1,00,000/- per month was to be made for being released on bail which was also set aside. In **Amarjit Singh's case** (supra), Rs.15 lakhs had to be put in the form of FDR with the Trial Court which was also held to be unreasonable condition. Thus, the law is also settled to this effect, though in **Sumit Mehta's case** (supra), the Apex Court has also held that the power to impose such a condition in cases of cheating, electricity pilferage, white-collar crimes or chit fund scams etc. was not totally excluded.

It is, thus, to be noticed that where the interest of the State in that extent protected or not under the Act is to be kept in mind. The

power of arrest lies under Section 69 of the Act whereby the Commissioner has reasons to believe that the person had committed any offence specified under the provisions of Clauses (a), (b), (c) & (d) of Sub-section (1) of Section 132 which is punishable under Clauses (i) & (ii) or Sub-section (2) of the said section he may authorize any officer of State Tax to arrest such person. Under Section 69(2), the person has to be produced before the Magistrate within 24 hours when he is arrested under Section 132 (1) & (5) and has to be informed of the ground of arrest. Under Sub-section (3), he is to be admitted to bail, if he is arrested under Sub-section (1), for any offence specified under Sub-section (4) of Section 132 and in default of bail, forwarded to the custody of the Magistrate. Sections 69 & 132 read as under:

> "69. (1) Where the Commissioner has reasons to believe that a person has committed any offence specified in clause (a) or clause (b) or clause (c) or clause (d) of sub-section (1) of section 132 which is punishable under clause (i) or (ii) of sub-section (1), or sub-section (2) of the said section, he may, by order, authorise any officer of State tax to arrest such person.
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> (2) Where a person is arrested under sub-section (1) for an offence specified under sub-section (5) of section 132, the officer authorised to arrest the person shall inform such person of the grounds of arrest and produce him before a Magistrate within twenty four hours.
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> (3) Subject to the provisions of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974), -
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> (a) where a person is arrested under sub-section (1) for any offence specified under sub-section (4) of section 132, he shall be admitted to bail or in default

of bail, forwarded to the custody of the Magistrate;

(b) in the case of a non-cognizable and bailable offence, the Deputy Commissioner or the Assistant Commissioner shall, for the purpose of releasing an arrested person on bail or otherwise, have the same powers and be subject to the same provisions as an officer-in-charge of a police station.

132. (1) Whoever commits any of the following offences, namely:–

(a) supplies any goods or services or both without issue of any

invoice, in violation of the provisions of this Act or the rules made thereunder, with the intention to evade tax;

(b) issues any invoice or bill without supply of goods or services or both in violation of the provisions of this Act, or the rules made thereunder leading to wrongful availment or utilisation of input tax credit or refund of tax;

(c) avails input tax credit using such invoice or bill referred to in clause (b);

(d) collects any amount as tax but fails to pay the same to the Government beyond a period of three months from the date on

which such payment becomes due;

(e) evades tax, fraudulently avails input tax credit or fraudulently obtains refund and where such offence is not covered under clauses (a) to (d);

(f) falsifies or substitutes financial records or produces fake accounts or documents or furnishes any false information with

an intention to evade payment of tax due under this Act;

(g) obstructs or prevents any officer in the discharge of his duties under this Act;

(h) acquires possession of, or in any way concerns himself in transporting, removing, depositing, keeping, concealing, supplying, purchasing or in any other manner deals with, any goods which he knows or has reasons to believe are liable to confiscation under this Act or the rules made thereunder;

(i) receives or is in any way concerned with the supply of, or in any other manner deals with any supply of services which he knows or has reasons to believe are in contravention of any provisions of this Act or the rules made thereunder;

(j) tampers with or destroys any material evidence or documents;

(k) fails to supply any information which he is required to supply under this Act or the rules made thereunder or (unless with a reasonable belief, the burden of proving which shall be upon him, that the information supplied by him is true) supplies false information; or

(l) attempts to commit, or abets the commission of any of the offences mentioned in clauses (a) to (k) of this section, shall be punishable—

(i) in cases where the amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken exceeds five hundred lakh rupees, with imprisonment for a term which may extend to five years and with fine;

(ii) in cases where the amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken exceeds two hundred lakh rupees but does not exceed five hundred lakh rupees, with imprisonment for a term which may extend to three years and with fine;

(iii) in the case of any other offence where the amount of

tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken exceeds one hundred lakh rupees but does not exceed two hundred lakh rupees, with imprisonment for a term which may extend to one year and with fine;

(iv) in cases where he commits or abets the commission of an offence specified in clause (f) or clause (g) or clause (j), he shall be punishable with imprisonment for a term which may extend to six months or with fine or with both.

(2) Where any person convicted of an offence under this section is again convicted of an offence under this section, then, he shall be punishable for the second and for every subsequent offence with imprisonment for a term which may extend to five years and with fine.

(3) The imprisonment referred to in clauses (i), (ii) and (iii) of subsection (1) and sub-section (2) shall, in the absence of special and adequate reasons to the contrary to be recorded in the judgment of the Court, be for a term not less than six months.

(4) Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (Central Act 2 of 1974), all offences under this Act, except the offences referred to in sub-section (5) shall be non-cognizable and bailable.

(5) The offences specified in clause (a) or clause (b) or clause (c) or clause (d) of sub-section (1) and punishable under clause (i) of that sub-section shall be cognizable and non-bailable.

(6) A person shall not be prosecuted for any offence under this section except with the previous sanction of the Commissioner.

Explanation.— For the purposes of this section, the term "tax" shall include the amount of tax evaded or the

> amount of input tax credit wrongly availed or utilised or refund wrongly taken under the provisions of this Act, the Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017) the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017) and cess levied under the Goods and Services Tax (Compensation to States) Act, 2017 (Central Act 14 of 2017)."

Sub-clause (5) would go on to show that where offence is specified in Clauses (a), (b), (c) & (d) of Sub-section (1) of Section 132 and is punishable under Clause (i) of that Sub-section, the same shall be cognizable and non-bailable. In fact, the prosecution seeks to bring it within the ambit of the said provisions, to detain the petitioner on the ground that he has evaded tax of Rs.80 crores and therefore, the term of punishment may extend to 5 years in his case. Reading of the above provision would also go on to show that imprisonment is provided for a period ranging from 6 months upto 3 years wherein a lessor offence is committed, directly correlated with the quantum of financial implications upto Rs.200 lakhs, it is upto one year. If it is between Rs.200 lakhs to Rs.500 lakhs, it is upto 3 years with fine. Sub-section (5) of Section 132 further provides that for the cases where the input tax wrongfully filed exceeds Rs.500 lakhs only, the offence is to be cognizable and non-bailable.

Section 134 provides that the Court shall take cognizance of the offence punishable under the Act, only with the sanction of the Commissioner and no Magistrate inferior to the Magistrate of First Class shall try such offence. Section 134 reads as under:

> "134. No court shall take cognizance of any offence punishable under this Act or the rules made thereunder except with the previous sanction of the Commissioner, and no court inferior to that of a Magistrate of the First Class, shall try any such offence."

An important provision under Section 74 provides that if any tax is not being paid or where input tax credit has been wrongly availed or utilized by reason of fraud or any willful misstatement or suppression of facts, notice can be served upon the said person charged in the offence as to how he should not pay the amount specified in the notice along with interest payable thereon under Section 50 and penalty equivalent to the tax specified in the notice. Section 50 provides that maximum rate of interest is 18% or as may be notified with the Government, which is to run from the day the tax is due. Similarly, Sub-section (8) provides that penalty equivalent to 25% of the tax can be levied reads as under:

> "74. (1) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised by reason of fraud, or any wilful-misstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty equivalent to the tax specified in the notice.
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> (2) The proper officer shall issue the notice under sub-

> section (1) at least three months prior to the time limit specified in sub-section (10) for issuance of order.
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> Xxxx xxxx xxxx
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> (8) Where any person chargeable with tax unde sub-section (1) pays the said tax along with interest payable under Section 50 and a penalty equivalent to twenty five percent of such tax within thirty days of issue of the notice, all proceedings in respect of the said notice shall be deemed to be concluded."

Similarly, under Section 83, there can be provisional attachment to protect the interest of the Government revenue in certain cases, which notice is issued unde Section 74. Section 83 reads as under:

> "83. (1) Where during the pendency of any proceedings under section 62 or section 63 or section 64 or section 67 or section 73 or section 74, the Commissioner is of the opinion that for the purpose of protecting the interest of the Government revenue, it is necessary so to do, he may, by order in writing attach provisionally any property, including bank account, belonging to the taxable person in such manner, as may be prescribed.
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> (2) Every such provisional attachment shall cease to have effect after the expiry of a period of one year from the date of the order made under sub-section (1)."

Thus, in the opinion of this Court, there are sufficient remedies available to the State to recover the amount by other modes also and to protect the interest of revenue. As noticed, by putting conditional order of directing the petitioner to pay an amount of Rs.1,94,78,017/- would amount to recovery of the amount.

It is not disputed that the State has already filed a complaint

under Section 132 of the Act read with Section 20 of the Integrated Goods and Services Tax Act, 2017, which was also placed on record. It has been averred in the same that a detailed enquiry has been conducted into the matter and the accused along with other co-accused had made bogus and fictitious transactions. A trail of banking transactions had been created wherein the money in lieu of the said invoices were procured from fictitious tax-payers and were deposited in the bank account of the fictitious tax-payers which were immediately withdrawn by fictitious tax-payers and paid back to the purchasing tax-payers. The perusal of the complaint would go on to show that show cause notices have already been issued to the petitioner also, to pay the said amount along with penalties.

In such circumstances, it would be clear that the investigation is complete and on the basis of which, a complaint has been filed. The record of same is with the authorities and it is not that the petitioner is in a position to interfere with the investigation or tamper with the evidence and neither it is the case of the State also, in that context.

Thus, keeping in view the above factors, this Court is of the opinion that since the maximum punishment which can be awarded is upto 5 years and the petitioner has almost undergone a period of one year having been arrested on 06.09.2019. The onerous conditions would thus violate Article 21 of the Constitution of India as the liberty of the petitioner is being deprived. It is settled principle that bail is the rule and jail is the exception and mere seriousness of the charge is not a factor to

be taken into account while denying the valuable right of liberty. The basic principle being the man is innocent till he is found guilty. The factum of the investigation being complete and enquiry having been completed and the relevant documents being in possession of the prosecution, the petitioner thus cannot be detained during the trial only on account of the fact that a bail order in the form of a recovery proceedings has been passed against him to pay the outstanding worth almost Rs.2 crores along with interest.

The Apex Court in **Sanjay Chandra Vs. CBI 2012 (1) SCC 40**, whereby the accused was charged under Section 120B, 468 and Section 13(i)(d) of the Prevention of Corruption Act, wherein the case was pertaining to 3G Scam, held that bail is a rule and refusal of bail is restriction of personal liberty under Article 21 of the Constitution of India. Since there would be a delay in trial, bail was granted since investigation was already complete and the charge-sheet had already been filed before the Special Judge, CBI. It was noticed that the punishment could go upto 7 years and therefore, the order of the Special Judge and the Delhi High Court refusing bail, was modified, subject to various conditions. Relevant paras read as under:

> "13) The appellants are facing trial in respect of the offences under Sections 420-B, 468, 471 and 109 of Indian Penal Code and Section 13(2) read with 13(i)(d) of Prevention of Corruption Act, 1988. Bail has been refused first by the Special Judge, CBI, New Delhi and subsequently, by the High Court. Both the courts have listed the factors, on which they think, are relevant for refusing the Bail applications filed by the applicants as

seriousness of the charge; the nature of the evidence in support of the charge; the likely sentence to be imposed upon conviction; the possibility of interference with witnesses; the objection of the prosecuting authorities; possibility of absconding from justice.

14) In bail applications, generally, it has been laid down from the earliest times that the object of bail is to secure the appearance of the accused person at his trial by reasonable amount of bail. The object of bail is neither punitive nor preventative. Deprivation of liberty must be considered a punishment, unless it can be required to ensure that an accused person will stand his trial when called upon. The courts owe more than verbal respect to the principle that punishment begins after conviction, and that every man is deemed to be innocent until duly tried and duly found guilty. From the earliest times, it was appreciated that detention in custody pending completion of trial could be a cause of great hardship. From time to time, necessity demands that some un-convicted persons should be held in custody pending trial to secure their attendance at the trial but in such cases, `necessity' is the operative test. In this country, it would be quite contrary to the concept of personal liberty enshrined in the Constitution that any person should be punished in respect of any matter, upon which, he has not been convicted or that in any circumstances, he should be deprived of his liberty upon only the belief that he will tamper with the witnesses if left at liberty, save in the most extraordinary circumstances. Apart from the question of prevention being the object of a refusal of bail, one must not lose sight of the fact that any imprisonment before conviction has a substantial punitive content and it would be improper for any Court

to refuse bail as a mark of disapproval of former conduct whether the accused has been convicted for it or not or to refuse bail to an un-convicted person for the purpose of giving him a taste of imprisonment as a lesson.

15) In the instant case, as we have already noticed that the "pointing finger of accusation" against the appellants is `the seriousness of the charge'. The offences alleged are economic offences which has resulted in loss to the State exchequer. Though, they contend that there is possibility of the appellants tampering witnesses, they have not placed any material in support of the allegation. In our view, seriousness of the charge is, no doubt, one of the relevant considerations while considering bail applications but that is not the only test or the factor : The other factor that also requires to be taken note of is the punishment that could be imposed after trial and conviction, both under the Indian Penal Code and Prevention of Corruption Act. Otherwise, if the former is the only test, we would not be balancing the Constitutional Rights but rather "recalibration of the scales of justice." The provisions of Cr.P.C. confer discretionary jurisdiction on Criminal Courts to grant bail to accused pending trial or in appeal against convictions, since the jurisdiction is discretionary, it has to be exercised with great care and caution by balancing valuable right of liberty of an individual and the interest of the society in general. In our view, the reasoning adopted by the learned District Judge, which is affirmed by the High Court, in our opinion, a denial of the whole basis of our system of law and normal rule of bail system. It transcends respect for the requirement that a man shall be considered innocent until he is found guilty. If such power is recognized, then it may lead to chaotic

situation and would jeopardize the personal liberty of an individual. This Court, in Kalyan Chandra Sarkar Vs. Rajesh Ranjan-(2005) 2 SCC 42, observed that "under the criminal laws of this country, a person accused of offences which are non-bailable, is liable to be detained in custody during the pendency of trial unless he is enlarged on bail in accordance with law. Such detention cannot be questioned as being violative of Article 21 of the Constitution, since the same is authorized by law. But even persons accused of non-bailable offences are entitled to bail if the Court concerned comes to the conclusion that the prosecution has failed to establish a prima facie case against him and/or if the Court is satisfied by reasons to be recorded that in spite of the existence of prima facie case, there is need to release such accused on bail, where fact situations require it to do so."

16) This Court, time and again, has stated that bail is the rule and committal to jail an exception. It is also observed that refusal of bail is a restriction on the personal liberty of the individual guaranteed under Article 21 of the Constitution. In the case of State of Rajasthan v. Balchand, (1977) 4 SCC 308, this Court opined:

> "2. The basic rule may perhaps be tersely put as bail, not jail, except where there are circumstances suggestive of fleeing from justice or thwarting the course of justice or creating other troubles in the shape of repeating offences or intimidating witnesses and the like, by the petitioner who seeks enlargement on bail from the Court. We do not intend to be exhaustive but only illustrative.
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> 3. It is true that the gravity of the offence involved

> is likely to induce the petitioner to avoid the course of justice and must weigh with us when considering the question of jail. So also the heinousness of the crime. Even so, the record of the petitioner in this case is that, while he has been on bail throughout in the trial court and he was released after the judgment of the High Court, there is nothing to suggest that he has abused the trust placed in him by the court; his social circumstances also are not so unfavourable in the sense of his being a desperate character or unsocial element who is likely to betray the confidence that the court may place in him to turn up to take justice at the hands of the court. He is stated to be a young man of 27 years with a family to maintain. The circumstances and the social milieu do not militate against the petitioner being granted bail at this stage. At the same time any possibility of the absconsion or evasion or other abuse can be taken care of by a direction that the petitioner will report himself before the police station at Baren once every fortnight."

The Learned Additional Sessions Judge though came to a finding that the offence would be for liability of M/s Maa Karni Yarns for Rs.1,94,78,017/- which would thus make the offence bailable under Section 69(3) and Section 132(4) but inspite of that imposed the onerous condition which has led to the petitioner continuing to be in incarceration. The said condition thus suffers from the vice of unreasonability and cannot stand the test of judicial scrutiny in view of the law discussed above.

Accordingly, the present petition is accepted. The condition of payment of Rs.1,94,78,017/- along with interest is set aside. The bail bonds of Rs.50 lakhs with one surety are reduced to Rs.25 lakhs which shall be in the form of immoveable property, to the satisfaction of the Ilaqa/Duty Magistrate, Panipat. The order of the Addl.Sessions Judge dated 08.04.2020 (Annexure P-2) is, accordingly, modified, whereas the other conditions shall remain intact.

21.08.2020 **(G.S. SANDHAWALIA)**
Sailesh **JUDGE**

Whether speaking/reasoned: *Yes*

Whether Reportable: *Yes*