

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO. 1340 OF 2013**

Sea Sagar Construction Co., a partnership
firm registered under the Indian
Partnership Act, 1932 and having its
registered office at 428, Kalbadevi Road,
Abhay House, 2nd Floor, Mumbai – 400 002.

... Petitioner

Versus

1. Mr. V.A. Nair,
Income Tax Officer – 14(2)-2, Mumbai,
having his office at 3rd Floor, Earnest
House, Nariman Point, Mumbai – 400 021.
2. Mr. S.B. Singh,
Commissioner of Income-tax 14, Mumbai
having office at 6th Floor, Earnest House,
Nariman Point, Mumbai – 400 021.
3. Union of India through the Secretary,
Department of Revenue, Ministry of
Finance, having its office at North Block,
New Delhi – 110 001.

... Respondents

**WITH
WRIT PETITION NO. 1339 OF 2013**

Sea Sagar Construction Co., a partnership
firm registered under the Indian
Partnership Act, 1932 and having its
registered office at 428, Kalbadevi Road,
Abhay House, 2nd Floor, Mumbai – 400 002.

... Petitioner

Versus

1. Mr. V.N. Talreja,
Deputy Commissioner of Income Tax-14(2)2,
Mumbai, having his office at 3rd Floor, Earnest
House, Nariman Point, Mumbai – 400 021.
2. Mr. S.B. Singh,
Commissioner of Income-tax 14, Mumbai
having office at 6th Floor, Earnest House,
Nariman Point, Mumbai – 400 021.
3. Union of India through the Secretary,

Department of Revenue, Ministry of
Finance, having its office at North Block,
New Delhi – 110 001.

... Respondents

**WITH
WRIT PETITION NO. 1251 OF 2013**

Sea Sagar Construction Co., a partnership
firm registered under the Indian
Partnership Act, 1932 and having its
registered office at 428, Kalbadevi Road,
Abhay House, 2nd Floor, Mumbai – 400 002.

... Petitioner

Versus

1. Mr. V.A. Nair,
Income Tax Officer – 14(2)-2, Mumbai,
having his office at 3rd Floor, Earnest
House, Nariman Point, Mumbai – 400 021.
2. Mr. S.B. Singh,
Commissioner of Income-tax 14, Mumbai
having office at 6th Floor, Earnest House,
Nariman Point, Mumbai – 400 021.
3. Union of India through the Secretary,
Department of Revenue, Ministry of
Finance, having its office at North Block,
New Delhi – 110 001.

... Respondents

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Mr. Nitesh Joshi instructed by Mr. Atul K. Jasani for the Petitioner.
Mr. P.C. Chhotaray for the Respondents-Revenue.

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**CORAM : K.R. SHRIRAM AND
N.R. BORKAR, JJ.**

RESERVED ON : APRIL 28, 2022
PRONOUNCED ON : MAY 6, 2022

COMMON JUDGMENT (*PER N.R. BORKAR, J.*) :

1. All these Petitions take exception to the notices dated 19th January, 2012 issued by Respondent No.1 to Petitioner under Section 148 of the

Income-Tax Act, 1961 (the Act) and the order on objections dated 17th October, 2012. By the said notices, Respondent No.1 sought to re-open the assessment for the Assessment Years 2001-02, 2002-03 and 2003-04.

2. On 22nd April, 1993, CIDCO Ltd. granted lease of a plot of land at Vashi to Sea Breeze Co-operative Housing Society Limited and to Sagar Darshan Co-operative Housing Society Ltd. (hereinafter referred to as “the said Societies”). By an Agreement dated 20th July, 1993, the said Societies appointed one Mayuresh Builders as Contractor to construct buildings on the said plot of land (the said project).

3. In respect of the said project, Mayuresh Builders was following completed contract method of accounting, i.e., the amounts received from the members of the Societies were shown as advance received in its balance sheet and the amounts spent on the construction of the project was shown as capital work in progress. The revenue accepted this position for Assessment Years 1994-95, 1995-96 and 1996-97. For Assessment Year 1997-98 the Assessing Officer took a stand that a part of the income from the project should be assessed to tax based on percentage completion method. The Assessing Officer accordingly estimated 15% of the expenditure incurred by them for Assessment Year 1997-98 as profit for that year. The said issue was carried in Appeal, wherein, it was urged that they were following completed contract method as per which, income from the project would be offered for tax in the year of completion of the project. The Tribunal accepted the contention of Mayuresh Builders and this Court dismissed the Appeal filed by the Revenue against the Order of the Tribunal.

4. According to Petitioner, the said project could not be completed within the projected time. This resulted in escalation of the project costs. According to Petitioner as Mayuresh Builders was going through financial constraint which was further aggravated by the fact that there was fall in the real estate price, the said Mayuresh Builders, by a Deed of Assignment dated 15th July, 1997, assigned their interest in the Agreements with the said Societies to Petitioner.

5. According to Petitioner, on account of the delay in completion of the project, the said project could be completed only in the previous year relevant to Assessment Year 2003-04. The total cost of the project was Rs.78,38,80,297/- while the amounts received by Petitioner from the members of the said Societies was Rs.78,90,03,258/-, thereby, leaving a surplus of Rs.51,22,961/-. According to Petitioner, the said amount of Rs.51,22,961/- was offered to tax in the previous year relevant to Assessment Year 2003-04 as per the completed contract method of accounting followed by it. According to Petitioner, Respondent No.1 accepted this position in his intimation dated 9th February, 2004 passed under Section 143(1) of the Act.

6. It is the case of petitioner that in the previous years relevant to Assessment Years 1998-99 and 1999-2000, Petitioner as per its method of accounting of completed contract method offered nil income from the said project. Respondent No.1, however, held that Petitioner should be assessed for these years as per the percentage completion method and estimated income based on particular percentage of the expenditure incurred or amounts received during the said years. It is stated that Appeals were filed and the

Tribunal by its orders dated 15th April, 2009 and 13th February, 2009 respectively deleted the said additions. According to Petitioner, the revenue accepted the said orders of the Tribunal and has not filed any appeals to this Court against the same.

7. According to Petitioner, for the Assessment Year 2000-2001, Respondent No.1, in the assessment order dated 31st December, 2007 under Section 143(3) read with Section 148 of the Act, again took a view that Petitioner should be assessed based on percentage completion method of accounting and estimated income of Rs.3,47,90,038/- being 15% of the total capital work in progress upto previous year relevant to Assessment Year 2000-01, i.e., Rs.23,32,66,919/-. Petitioner being aggrieved by the said assessment order, filed an appeal before the Commissioner of Income-tax and then to the Tribunal.

8. According to Petitioner, the Tribunal in its Order dated 24th November, 2010, recorded the finding that, *“once the income is taxed in assessment year 2003-04 on the completion of the project, there cannot be any question of taxing the same amount in the earlier years by applying a particular percentage on the amount of work in progress shown in the balance-sheet”*. According to Petitioner, the Tribunal has however, observed that there appears to be confusion with respect to the fact that the project which was completed in Assessment Year 2003-04 was the same project which was shown as work in progress in Assessment Year 2000-01 and restored the matter to Respondent No.1 for the limited purpose of ascertaining whether the two projects referred to in the assessment order for Assessment Year 2000-

2001 was part of the project completed in Assessment Year 2003-04 and offered for taxation in that year. According to Petitioner, the Tribunal clarified that if the work in progress for Assessment Year 2000-01 was completed in the Assessment Year 2003-04, then, no addition should be made in Assessment Year 2000-01 as the income was offered for taxation in a later year. However, it was clarified that in the otherwise situation, Respondent No.1 was free to decide as per law.

9. According to Petitioner, Respondent No.1 thereafter by an order dated 29th December, 2011 erroneously observed that in Assessment Year 2000-01, the work of the said project was almost complete. Respondent No.1 has thus observed that in Assessment Year 2003-04 Petitioner has not offered any income in respect of the said two projects to tax as in the profit and loss account for the said year there was no sales or opening and closing work in progress. According to Petitioner, Respondent No.1 has therefore estimated 8% of the capital work in progress as on 31st March, 2000 being Rs.1,86,61,354/- as Petitioner's income upto that year. Petitioner aggrieved by the aforesaid Order dated 29th December, 2011 filed an Appeal before the Commissioner of Income Tax.

10. According to Petitioner, during the pendency of the appeal, impugned notices under Section 148 of the Act came to be issued. The request for reasons recorded for re-opening was made. Pursuant thereto, Petitioner was provided reasons for re-opening. Petitioner filed its objections to the re-opening. Respondent No.1 rejected the objections by the impugned Order dated 17th October, 2012.

11. We have heard Mr. Joshi, the Learned Counsel for Petitioner and Mr. Chottaray, the Learned Counsel for Respondent-Revenue.

12. The Learned Counsel for Petitioner submits that the impugned notices have been issued beyond the period of limitation of six years as prescribed under Section 149 of the Act. It is further submitted that the assessment completed under Section 143(3) of the Act cannot be re-opened after expiry of four years from the end of the relevant Assessment Year, unless there is a failure on the part of assessee to disclose fully and truly all material facts. It is submitted that in the present case, reasons recorded for re-opening do not suggest such failure on the part of Petitioner. The Learned Counsel for Petitioner submits that Section 150(1) of the Act which permits the re-opening of the assessment after six years in order to give effect to the findings and or directions of the Appellate Authority is not applicable in the present case because there is no finding or directions in the Order dated 24th November, 2010 of the Tribunal to re-open assessment for the Assessment Years in question. It is submitted that even otherwise, the order, which Respondent No.1 had passed pursuant to the order of the Tribunal dated 24th November, 2010 came to be set aside in the appeal filed by Petitioner and method of accounting of completed contract method for the Assessment Year 2000-01 came to be accepted.

13. On the other hand, the Learned Counsel for the Revenue submits that Petitioner misrepresented to the Tribunal in relation to income arising from the work done in the project in question. It is submitted in fact Assessment Year 2003-04 do not represent the income arising from the work done in the said project in question. The Learned Counsel for the Revenue submits that the

question of limitation of six years would not arise as the impugned notices came to be issued in consequence of and to give effect to the Tribunal's Order dated 24th November, 2010 in terms of Section 150 of the Act. Accordingly, it is submitted that all Petitions be dismissed.

14. In the present case, the assessments for the Assessment Years 2001-02, 2002-03 and 2003-04 have been re-opened by issue of notice dated 19th January, 2012 under Section 148 which is beyond a period of six years from the end of the relevant Assessment Year. These notices issued for all the Assessment Years are thus beyond period of limitation prescribed under Section 149 of the Act. According to Respondents, limitation prescribed under Section 149 of the Act has no application because the notices have been issued to give effect to the findings and directions by the Tribunal in its Order dated 24th November, 2010. It would be therefore appropriate to reproduce the findings of the Tribunal, which read thus :

“3. We have heard the rival submissions and perused the relevant material on record. The case of the Assessing Officer is that the assessee completed the contract substantially in the year in question and hence income should have been offered. It is noted that the Assessing Officer took into consideration the fact that the assessee did not offer any income in assessment years 1998-99 and 1999-2000. The contract was taken by M/s. Mayuresh Builders, the partner in the assessee-firm and in assessment year 1997-98, the Assessing Officer made similar addition by applying 15% profit rate which was finally deleted by the Tribunal vide its order dated 18.01.2005 in ITA No.648/Mum/2001. Copy of the said order is available on record. In assessment year 1999-2000 when the assessee-firm filed return, the A.O. again made addition by estimating profit at the rate of 15% on the sale proceeds which addition came to be deleted by the Tribunal vide its order dated 13.02.2009 in ITA No.4787/Mum/2007. Similarly for assessment year 1998-99 such addition made was deleted. The learned A.R. has placed on record a copy of the assessment order passed u/s. 143(3) for assessment year 2001-2002 in which return was filed declaring Nil income and the same was assessed as such, meaning thereby that the work in progress was allowed to continue without considering it to be completion of project. For assessment year 2003-2004,

the assessee furnished return declaring, income of Rs.51,96,112. It is the case of the assessee that in this year the contract got completed and following project completion method the assessee offered income for taxation in such year. Copy of profit and loss account and balance sheet for assessment year 2003-2004 has been placed on record from where it can be seen that income has been shown to the credit side of the profit and loss account from the contract and there is no work in progress in the balance sheet for the said year. It, therefore, transpires that following the project completion method the assessee offered income in respect of these projects in assessment year 2003-2004 which has been accepted by the Revenue. Once the income is taxed in assessment year 2003-2004 on the completion of the project, there cannot be any question of taxing the same amount in the earlier years by applying a particular percentage on the amount of work in progress shown in the balance sheet.

4. *However, the learned Departmental Representative brought to our notice that the Tribunal in assessment year 1997-98 recorded a categorical finding that the total work done up to assessment year 1997-98 was Rs.36.78 crores and the total work in progress up to assessment year 2000-2001 was about Rs.63.67 crores. It was contended that the Assessing Officer in assessment year 2001-2002 has noted that the total work in progress was only Rs.19.59 crores. It was, therefore, contended that there was a possibility of the contracts getting completed in the assessment year under consideration and in the next year some new projects being taken up by the assessee. In the light of these facts it was contended that the factual matrix requires consideration as the Assessing Officer's end. We are agreeable with the view point canvassed by the learned Departmental Representative on the ground that if in the assessment year 1997-98 work in progress is more than Rs.60 crore as taken note of by the Tribunal and the assessee-firm took over the project as such from M/s. Mayuresh Builders, the work in progress in the instant year should have been more than that. However it is noted that the assessee had shown work in progress in this year at Rs.23.32 crores. Further in assessment year 2001-2002 the work in progress has been shown at Rs.19.59 crore. In view of these facts, it appears that there is some confusion regarding the figure of work in progress vis-a-vis the project undertaken, which needs to be set right. In such a situation we get aside the impugned order and restore the matter to the file of A.O. for deciding as to whether the two projects referred to in the assessment order for the year under consideration were part of the work completed in assessment year 2003-2004 on which income was offered for taxation. If the work in progress for the current year at Rs.23.32 crores was carried over to subsequent years and the projects were complete in the assessment year 2003-2004 then no addition should be made in assessment year 2000-2001 as the income has been offered for taxation in the year. In the otherwise situation the Assessing Officer is free to decide as per law."*

15. This Court in **Pawan Murarka v. The Assistant Commissioner of Income Tax – 2(3) and another**¹, while considering the controversy as to what can be construed as finding or direction has held :

“13. Reliance by respondents on the observations of the Hon’ble Delhi High Court in paragraph 30 of its order and judgment dated 11th May 2011 is misplaced. The observations of the Hon’ble Delhi High Court cannot be considered as “finding” or “direction” as contemplated by Section 150 of the said Act. A “finding” can be only that which is necessary for the disposal of an appeal in respect of an assessment of a particular year. Similarly, a “direction” can be issued only by an authority under the powers conferred on it. Moreover, a direction by a statutory authority is in the nature of an order requiring positive compliance. When it is left to the option and discretion of the Income Tax Officer whether or not to take action, it cannot be described as a “direction”. The Apex Court in *Income Tax Officer V/s. Murlidhar Bhagwan Das (Supra)* held that “a “finding”, therefore, can be only that which is necessary for the disposal of an appeal in respect of an assessment of a particular year. The Appellate Assistant Commissioner may hold, on the evidence, that the income shown by the assessee is not the income for the relevant year and thereby exclude that income from the assessment of the year under appeal. The finding in that context is that that income does not belong to the relevant year. He may incidentally find that the income belongs to another year, but that is not a finding necessary for the disposal of an appeal in respect of the year of assessment in question. The expression “direction” cannot be construed in vacuum, but must be collated to the directions which the Appellate Assistant Commissioner can give under s. 31. Under that section he can give directions, inter alia, under s. 31(3) (b), (c) or (e) or s. 31(4). The expression “directions” in the proviso could only refer to the directions which the Appellate Assistant Commissioner or other tribunals can issue under the powers conferred on him or them under the respective sections. Therefore, the expression “finding” as well as the expression “direction” can be given full meaning, namely, that the finding is a finding necessary for giving relief in respect of the assessment of the year in question and the direction is a direction which the appellate or revisional authority, as the case may be, is, empowered to give under the sections mentioned therein. The words “in consequence of or to give effect to” do not create any difficulty, for they have to be collated with, and cannot enlarge, the scope of the finding or direction under the proviso. If the scope is limited as aforesaid, the said words also must be related to the scope of the findings and directions”.

(Emphasis supplied)

1 [2022] 136 Taxmann.com 2 (Bom.)

16. The observations of the Tribunal in its order dated 24th November, 2010 that there appears to be some confusion with respect to the fact that the project was completed in Assessment Year 2003-2004 was the same project which was shown as work in progress in Assessment Year 2000-2001 and thereafter, restoring the matter to Respondent No.1 for the limited purpose of ascertaining whether the two projects referred to in the assessment order of Assessment Year 2000-2001 was part of the project completed in Assessment Year 2003-2004 and offered for taxation in that year, cannot be stated to be either a finding or a direction as contemplated by Section 150 of the Act. There is no specific finding that income chargeable to tax has escaped assessment for the Assessment Years in question nor there is a direction to Respondent No.1 to initiate reassessment proceedings by issuing notices under Section 148 of the Act. On the contrary, the Tribunal recorded specific findings that following the project completion method the assessee offered income in respect of these project in Assessment Year 2003-2004 which has been accepted by the Revenue. Once income is taxed in Assessment Year 2003-2004 on the completion of the project, there cannot be any question of taxing the same amount in the earlier years by applying a particular percentage on the amount of work in progress shown in the balance-sheet.

Even for a moment we assume that the observations of the Tribunal could be stated to be a finding or a direction as contemplated by Section 150 of the Act, still in view of the proviso to Section 147 of the Act, the reopening cannot be stated to be valid. There is nothing in the reasons for reopening to indicate that there was any escapement of income due to failure on the part of the assessee to truly and fully disclose material fact. We would say that even in the reasons recorded, there is not even a finding that there

was any such failure.

17. Even otherwise after the order of the Tribunal dated 24th November, 2010, the Assessment Officer had passed the fresh Assessment Order dated 29th December, 2011 making certain additions. Appeal was filed against the said order, which came to be allowed during the pendency of present Petition on 12th March, 2014. The Appellate Authority while allowing the appeal has held :

“4.7 In A.Y. 2000-01 under consideration, the Hon’ble ITAT had observed certain discrepancies in the figures of WIP referred in orders for previous assessment years, such that the WIP upto A.Y. 1997-98 was Rs.36.78 crores, upto A.Y. 2000-01 was Rs.63.67 crores and upto A.Y. 2001-02 was only Rs.19.59 crores. It was contended by the departmental representative that there was a possibility of contracts getting completed in the assessment year under consideration and in the next year some new projects might have been taken by the assessee. It was also observed that the WIP for A.Y. 2000-01 would have been more than prior years, however the WIP shown for A.Y. 2000-01 under consideration was Rs.23.32 crores and upto A.Y. 2001-02 was Rs.19.59 crores only. In view of the confusion about the figures of WIP, the Hon’ble ITAT had restored the issue to the file of the AO for deciding as to “whether the two projects, referred to in the assessment order for the year under consideration were part of the work completed in assessment year 2003-2004 on which income was offered for taxation. If the work in progress for the current year at Rs.23.32 crores was carried over to subsequent years and the projects were complete in the assessment year 2003-2004 then no addition should be made in assessment year 2000-2001 as the income has been offered for taxation in this year. In the otherwise situation the assessing officer is free to decide as per law.

4.8 On careful perusal of Hon’ble ITAT’s directions, it is observed that the ITAT had disclosed the issue to AO for limited purpose of ascertaining whether the WIP of two projects in current year of Rs.23.32 crores was part of work completed in A.Y. 2003-04. In the assessment order u/s. 143(3) r.w. s. 254, the AO himself has given list of WIP as shown in audited balancesheet, i.e., A.Y. 1998-99 (Rs.3.08 crores), A.Y. 1999-2000 (Rs.14.72 crores), A.Y. 2000-2001 (Rs.23.32 crores), A.Y. 2001-2002 (Rs.41.77 crores), A.Y. 2002-2003 (Rs.45.09 crores), A.Y. 2003-2004 (Nil). I find that in all the consecutive assessment years the WIP is accepted as increasing year on year, and finally was made Nil in A.Y. 2003-04 on assessee’s contention of having

recognized revenue in respect of two projects.

4.9 I also find that the confusion over various figures of WIP referred in various orders have been clarified by the assessee in its written submissions dated 28.12.2011, which are not disputed by the AO except few discrepancies reported in the Remand report. However, I find that the assessee in rejoinder to the remand report on 10.02.2014, has clarified most of such discrepancies reported in the remand report.

4.10 Considering the purpose for which the matter had been set aside by Hon'ble ITAT to AO, and the Appellant's explanation to the confusion in figures over which the matter was so set aside and also the Appellant's proving a fact that there was no other project under WIP in any of the years except the development of sale to societies, I feel no justification in going beyond the directions of Hon'ble ITAT and thereby questioning the revenue recognized in A.Y. 2003-04. Further, when the revenue recognized in A.Y. 2003-04 is not to be questioned, there can also be no justification in assessing the revenue for current year on presumptive basis, as it would amount to taxation. It is also a fact that the Appellant's own cases in prior/subsequent years on similar issue have finally decided in favour of the Appellant, and hence there is no justification in deviating from the same.

4.11 In view of the above, the addition made of Rs.1,86,61,354/- in the assessment order is deleted, and the grounds No.1 to 4 of Appeal are allowed."

18. Against the Order of the Appellate Authority dated 12th March, 2014, the Revenue had filed the Appeal before the Income Tax Appellate Tribunal. The Tribunal while dismissing the Appeal by Order dated 30th April, 2019 has held :

"9.7.4 Thus, as could be seen above that Rs.60.25 crores was the combined WIP as is existing in the books of accounts of Mayuresh Builders and the assessee firm as at 31.03.2000. This also stood explained by the assessee and it could not be controverted by learned DR. Then, the tribunal recorded in its order dated 24.11.2010 that in AY 2001-02 the WIP was shown at Rs.19.59 crores, which as could be seen from the above charge is the incremental WIP including expenditure incurred in previous year relevant to AY 2000-01 by the assessee which is recorded in books of accounts of the assessee firm. The incremental WIP during previous year relevant to AY 2001-02 was Rs.18,44,80,805/- while expenditure incurred during the year was Rs.1,14,42,835/- leading

to sum total of Rs.19,59,23,640/- as is recorded in books of accounts of the assessee for the financial year ended 31.03.2001. The said sum of Rs.18,44,80,805/- recorded as incremental WIP included WIP of Rs.9,04,99,982/- transferred from the books of accounts of Mayuresh Builders to the books of accounts of the assessee firm in the previous year relevant to AY 2001-02. The factum of outgoings towards incremental WIP of Rs.19.59 crores during the previous year relevant to AY 2001-02 is also recorded in the assessment order dated 28.03.2003 passed by the AO u/s. 143(3) of the Act 1961 Act for AY 2001-02 at page 2 of the assessment order at para 5 of the said assessment order for AY 2001-02. Thus, there is absolutely no confusion rather several different figures were got compared which were infact having no comparable reasoning and it is just like comparing oranges with apples.

9.7.5 So far as tribunal observations in its order dated 24.11.2010 in first round of litigation as to verification that the WIP for the impugned AY 2000-01 of Rs.23.32 crores from the construction of residential buildings of these two societies being carried forward to subsequent years till the work was completed in AY 2003-04 of which income was being offered for taxation by assessee, we have no hesitation in holding that the assessee has sufficiently discharged its onus in proving that it only worked for these two societies since its formation in June 1997 till the construction was completed in previous year 2002-03 relevant to AY 2003-04 and the income earned from the construction work carried out with respect to these societies were ultimately offered for taxation in AY 2003-04 and due taxes paid to Revenue. The detailed reasoning is outlined by us in our conclusions as above in preceding para's of this order. Now it was for the Revenue to have brought on record cogent incriminating material to disprove and dislodge the contentions of the assessee by making necessary enquiries and investigations which in our considered view, the Revenue failed to bring on record any cogent incriminating material to dislodge contention of the assessee and we have no hesitation in confirming the well reasoned appellate order dated 12.03.2014 passed by learned CIT(A). We have also observed that in ground number 3 raised by Revenue it is averred that learned CIT(A) relied upon Judgment of Courts/tribunal while granting relief to the assessee, while the fact of the matter is that the learned CIT(A) decided the appeal on merits by following directions of ITAT in first round of litigation rather than relying on the Judgments as cited by Revenue in ground No.3. Revenue fails in this appeal and all grounds raised by Revenue in its appeal stood dismissed. We order accordingly."

19. Considering the overall facts and circumstances, the impugned notices and order on objections cannot be allowed to stand and they are

quashed.

20. All Writ Petitions are allowed and disposed accordingly.

(N.R. BORKAR, J.)

(K.R. SHRIRAM, J.)