

**IN THE HIGH COURT OF JUDICATURE AT PATNA**  
**Civil Writ Jurisdiction Case No.13297 of 2024**

Siddartha Travels having its office at Block-C/119, Maurya Lok Complex, Patna 800001 through its proprietor Anil Kumar (male) aged about 55 years, son of Late Bharat Prasad Singh, resident of Road No. 4, East Patel Nagar, L.B.S. Nagar, District-Patna-800023, Bihar.

... .. Petitioner

Versus

1. Principal Commissioner of CGST and Central Excise having its office at Central Revenue Building (Annex), Bir Chand Patel Path, Patna-800001.
2. Dy. Commissioner of CGST and Central Excise having its office at 4th and 5th Emareld Building, Kadru Ashok Nagar Road, Ranchi-834002.
3. Asst. Commissioner of CGST and Central Excise having its office at Ground Floor, Chandpura Palace, Opp. Dadi Maa Temple, Bank Road, West Gandhi Maidan, Patna-800001.

... .. Respondents

**Appearance :**

For the Petitioner/s : Mr. D.V. Pathy, Sr. Advocate  
Mr. Sadashiv Tiwari, Advocate  
Mr. Hiresh Karan, Advocate  
Ms. Shivani Dewalla, Advocate  
Ms. Prachi Pallavi, Advocate  
For the Respondent/s : Mr. Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC

**CORAM: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD**  
**and**  
**HONOURABLE MR. JUSTICE ASHOK KUMAR PANDEY**  
**CAV JUDGMENT**  
**(Per: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD)**

**Date : 24-04-2025**

This writ application has been filed for setting aside the demand-cum-show cause notice dated 17.10.2020 as contained in Annexure 'P-1' issued by Respondent No. 3 for the financial years 2015-16 and 2016-17 whereby and whereunder the Respondent No. 3 called upon the petitioner to show cause as to why the demand for payment of service tax amounting to Rs.25,25,313/- and an equivalent penalty and further interest be not imposed upon



him. The petitioner has further challenged the order dated 04.07.2024 (Annexure 'P-4') issued by Respondent No. 2 whereby and whereunder he has confirmed demand of service tax of Rs.25,25,313/-, interest and an equivalent penalty.

**Submissions on behalf of the Petitioner**

2. Mr. D.V. Pathy, learned Senior Counsel for the petitioner submits that in the present case, Respondent No. 2 has invoked the extended period of limitation alleging that the petitioner had suppressed the facts which have been revealed during investigation and it was done with sole intent to evade payment of service tax.

3. Learned Senior Counsel submits that the petitioner was running a travel agency. He was receiving money on account of sale of tickets and in lieu of sale of tickets, the petitioner was receiving commission. It is submitted that under the provisions of the Service Tax Laws, he would be liable to pay service tax only to the extent of commission received on booking of travel tickets. It is his stand that in terms of the provisions of the Finance Act, 1994 (hereinafter referred to as the 'Act of 1994'), no tax is payable on the gross value received and the liability, if any, is limited to the rendition of service that too after abatement as prescribed under the notifications issued under the Act of 1994.



4. Learned Senior Counsel submits that the notice for financial years 2015-16 and 2016-17 was issued on 17.10.2020 which was barred by limitation. According to him, the period of limitation as prescribed at the relevant time under proviso to Section 73(1) of Act of 1994 being only 12 months, the demand-cum-show cause notice (Annexure 'P-1') is liable to be held bad in law being barred by limitation.

5. Learned Senior Counsel further submits that the order dated 04.07.2024 (Annexure 'P-4') is also beyond the period prescribed in clause (b) of Sub-Section (4B) of Section 73 of the Act of 1994.

6. It is submitted that the petitioner has not evaded any payment of service tax deliberately with a willful intent to evade payment of service tax and the calculation of service tax on the gross value of service contrary to the provisions of the Act of 1994, in no view of the matter would form part of suppression with a view to evade payment of service tax.

7. Learned Senior Counsel has relied upon the judgment of learned co-ordinate Bench of this Court in the case of **M/S Kanak Automobiles Private Limited Versus The Union of India and Others** in **CWJC No. 18398 of 2023** wherein the learned co-ordinate Bench had been pleased to quash the order



passed by the Respondent on the ground of the same has been passed beyond a period of one year.

8. Learned Senior Counsel has further relied upon the judgment of the Hon'ble Supreme Court in the case of **Union of India Versus Rajasthan Spinning and Weaving Mills** reported in **(2009) 13 SCC 448** to submit that the normal period of 12 months of the limitation would be extended to a period of five years only when the escaped service tax was the result of any conscious and deliberate wrongdoing on the part of the petitioner.

9. Learned Senior Counsel has further relied upon a recent judgment of this Court in case of **M/S Power Spectrum Sarbidipur, Kahalgaon, Bhagalpur Versus The Union of India and Another** decided on **17.04.2025** in **CWJC No. 16772 of 2024** to submit that the period prescribed under Section 73(4B) of the Act of 1994 cannot be extended for an inordinate period and the order as contained in Annexure 'P-4' having been passed after three and half years from the date of issuance of show cause is to be held as barred by limitation.

10. Learned Senior Counsel has also relied upon the Circular Letter dated 13<sup>th</sup> December, 2023 being F. No. CBIC-20004/3/2023-GST issued by the Government of India in Ministry of Finance, Department of Revenue, Central Board of Indirect



Taxes and Customs addressed to all the Principal Chief Commissioners/Chief Commissioners/Principal Commissioners/Commissioners of Central Tax and all the Principal Directors General/ Directors General of Central Tax. It is submitted that the Circular Letter has been issued in view of the judgment of the Hon'ble Supreme Court in case of **C.C., C.E. and S.T. Bangalore (Adjudication) and Others vs. Northern Operating Systems Private Limited reported in (2022) 17 SCC 90**. The Hon'ble Supreme Court's judgment in case of **Commissioner of Central Excise, Mumbai Versus M/s Fiat India (P) Limited in Civil Appeal No. 1648-49 of 2004** has been taken note of and the relevant part of paragraph '66' of the said judgment has been quoted therein.

11. The Circular Letter of the Department clearly says that only in the cases where the investigation indicates that there is material evidence of 'fraud' or 'wilful mis-statement' or 'suppression of fact' to evade tax on the part of the taxpayer, provisions of Section 74(1) of Central Goods and Service Tax Act, 2017 (in short 'CGST Act') would be invoked for issuance of show cause notice and such evidence should also be made a part of the show cause notice. It is submitted that the words 'fraud', or any 'wilful mis-statement' or 'suppression of facts to evade tax' as



occurring under Section 74(1) of the CGST Act had fallen for consideration in view of the **Northern Operating System's** judgment of the Hon'ble Supreme Court.

**Submissions on behalf of CGST & CX**

**12.** The writ application has been opposed by learned ASG assisted by Mr. Anshuman Singh, learned Standing Counsel for the CGST and CX.

**13.** It is submitted that issuance of a show cause notice is in consonance with the principles of natural justice. The notice to show cause was issued by Respondent No. 3. The petitioner had been given ample opportunity to submit relevant documents required for ascertaining liability of service tax vide its Letter No. 1449 dated 03.12.2019 which was returned undelivered by the postal authority with remarks "LEFT". Further, letter dated 13.08.2020 and reminder letter of even No. 155 dated 01.10.2020 on the new address as reflected on the GST portal were issued to the noticee to provide required documents and information. These letters were also returned undelivered by the postal authority with the remarks "LEFT". The same letters were also sent on registered e-mail ID of the noticee but the petitioner/noticee neither submitted his reply nor submitted any relevant documents. In these circumstances, in absence of any clarification from the petitioner,



the Respondent No. 3 issued a notice to show cause on the basis of available data as received from the Income Tax Department for the corresponding period and service tax liability has been determined on the basis of data of sale of service declaration in the Income Tax Return (ITR) during the relevant period.

**14.** Learned ASG would submit that the conduct of the petitioner may be noticed by this Court from the uncontroverted statements made in the counter affidavit. The order as contained in Annexure 'P-4' would show that how the petitioner has been changing his stand before the respondent authority. Initially, the petitioner in his written reply submitted in response to the show cause notice stated that M/s Siddhartha Travels and Shri Anil Kumar are separate entities although both are having same Permanent Account Number (in short 'PAN') AHEPK7765K. The respondent authority has found that in this way, he tried to circumvent the issue with respect to present liability to pay service tax. It has been noted that the proprietor and individuals are considered the same person and for this very reason, the same 'PAN' for the trade name and for the individual in the instant case was issued as both the entities are same and equal in the eye of law. As regards the merit of the case, the petitioner took a stand that due to fire in his establishment, all the documents have been



destroyed and he is not in a position to submit anything in support of his claim but all of a sudden in response to personal hearing, later on, the petitioner changed his stand and came out with a submission that they were providing services of travel agent. However, in support of this submission no valid much less any cogent documentary support has been provided.

**15.** Learned ASG submits that the service tax is chargeable on gross taxable value under Section '66' of the Act of 1994 and not on the margins arrived at on income over expenditure.

**16.** Answering the submission with regard to invocation of the extended period of limitation, learned ASG submits that the respondent authority has relied upon the judgment of the Hon'ble Supreme Court in the matter of **M/S Usha Rectifiers Corporation India Limited versus Commissioner of Central Excise, New Delhi** reported in **2011 (263) ELT 655 (SC)** and the judgment of the Hon'ble Gujarat High Court in the case of **CCE, Surat-I versus Neminath Fabrics Private Limited reported in 2010 (256) ELT 369 (Guj)**.

**17.** Learned ASG submits that in this case, the extended period of limitation has been correctly invoked as it would appear that the petitioner had earlier obtained registration under the



Service Tax Laws which he had surrendered and had not declared its taxable value in ST-3 returns and did not pay proper service tax to the Government Exchequer. The intention of the petitioner has to be judged in the facts of the present case.

**18.** It is further submitted that so far as the plea of limitation under Section 73(4B) is concerned, it may be found that in this case, the show cause notice was issued on 17.10.2020 which was the unprecedented Corona period and the entire country was in the lockdown. This position continued till the month of February, 2022. The petitioner was served with notices for personal hearing and he was given appropriate opportunity of hearing on various dates, moreover the period provided under clause (b) of Sub-Section (4B) of Section 73 of the Act of 1994 cannot be construed as fixing any period of limitation for passing order determining the service tax.

**19.** Attention of this Court has been drawn towards Annexure 'P-3 series' which are the letters issued to the petitioner on 29.12.2023 and 05.02.2024. The petitioner has been given three opportunities of personal hearing in respect of the show cause. The impugned order dated 04.07.2024 has been passed within a reasonable period after hearing the petitioner.



**20.** It is submitted that the judgment of the learned Co-ordinate Bench in case of **Kanak Automobiles Private Limited** (supra) was subject matter of challenge before the Hon'ble Supreme Court in SLP (C) No. 000232/ 2025 and the Hon'ble Supreme Court has held that it is not laying down a law. It is further submitted that the Circular Letter dated 13<sup>th</sup> December, 2023 issued by the Department refers the judgment of the Hon'ble Supreme Court in case of **M/S Fiat India (P) Ltd.** (supra) from which it would appear that the Hon'ble Supreme Court has observed that each case depends on its own facts and a close similarity between one case and another is not enough because either a single significant detail may alter the entire aspect. Similar view has been taken by this Court in the case of **Ramnath Prasad versus Principal Commissioner of CGST and Central Excise and Anr. (CWJC No. 10644 of 2024)** reported in **2025 (2) BLJ 145 (HC).**

**21.** Learned ASG further submits that this Court has considered the scope and ambit of clause (b) of sub-Section (4B) of Section 73 of the Act of 1994. It has been consistent view of this Court that the said provision is not providing an absolute period and, in fact, in paragraph '10', the learned Co-ordinate Bench while rendering the judgment in the case of **Kanak**



**Automobiles Private Limited** (supra) has also agreed that clause (b) of sub-Section (4B) of Section 73 of the Act of 1994 is not providing an absolute period of limitation.

**22.** It is submitted that the present case is not one of those cases in which any jurisdictional error has been committed by the Authority issuing show cause notice and then by the Authority who passed the order as contained in Annexure 'P-4'.

**23.** It is pointed out that the petitioner has got an alternative statutory remedy of appeal against the impugned order as contained in Annexure 'P-4' to the writ application. In fact, the Respondent No. 2 while passing the impugned order has recorded that an appeal under Section 85 of the Finance Act, 1995 may be preferred within a period of 60 days from the date of communication of the order. The petitioner may, therefore, if so advised, avail the statutory remedy which is equally efficacious.

### **Consideration**

**24.** We have heard learned Senior Counsel for the petitioner and learned ASG for the CGST and CX. This Court finds that the statements made in the counter affidavit with regard to issuance of various letters to the petitioner for purpose of his participation during the investigation have not been controverted by the petitioner. No rejoinder to the counter affidavit has been



filed. It is, thus, found that the petitioner had left the registered place on which letter dated 03.12.2019, 13.08.2020 and 01.10.2020 were issued to him. In fact, the letter dated 13.08.2020 and reminder letter dated 01.10.2020 were issued to him on the new address as reflected on the GST portal but the petitioner did not respond. The letters were also sent on registered e-mail ID of the petitioner but no reply was submitted. In these circumstances, the Respondent No. 3 has rightly stated in the impugned order that owing to non-response of the noticee, there remained no option but to calculate the service tax liability on the basis of data so provided by the Income Tax Department.

**25.** This Court finds that after issuance of the show cause notice dated 17.10.2020, the petitioner responded to the said notice by filing a defence reply dated 12.02.2024. The copy of the defence reply has not been brought on record of the writ application by the petitioner. However, learned Senior Counsel for the petitioner has contended that the Respondent No. 3 has not considered the submissions made in the written defence reply. We are unable to go into the merit of submissions on this aspect in want of a copy of the written defence reply. We requested learned Senior Counsel for the petitioner to make available a copy of the



defence reply, if it is with him in course of hearing but that was not found available.

**26.** We find that in paragraph '5' of the impugned order (Annexure 'P-4'), the respondent no. 2 has taken note of the submissions made on behalf of the petitioner. We reproduce the same hereunder for a ready reference:-

"5. The noticee in response of the notice submitted written defence reply dated 12.02.2024 stating, among others, as follows, -

i) As per the SCN, M/s Sidhartha Travels was called upon to show cause their contentions in respect of charges levelled vide SCN.

(ii) The allegation of non-payment of tax in the SCN is on M/s Sidhartha Travels (PAN: AHEPK7765K) and not on Anil Kumar (PAN: AHEPK7765K).

(iii) The SCN is for the period of 2015-16 and 2016-17 and the demand is based on value as per sale of service declared in the ITR. The value of TDS is shown as zero in the SCN, and it means that Form 26AS document related to the noticee is not reflecting any amount.

(iv) During the relevant period Anil Kumar was carrying his business as proprietor of Raj Travels.

(v) His bank account of SBI, Maurya Lok Complex is also in the name of Raj Travels.

(vi) Therefore, SCN issued in the name of M/s Sidhartha Travels is not a valid SCN.

(vii) As all the documents related to service tax and other matters have been gutted in the fire broken in the establishment so they are not in a position to submit any document related to business.



(viii) SCN is barred by limitation of time. They relied in this regard a series of judgments passed on the matter of limitation of time in issue of demand notices.”

**27.** This Court has further noticed that to meet argument as regard the invocation of the extended period of limitation, the respondent no. 2 has quoted paragraph ‘12’ of the judgment in case of **M/s Usha Rectifiers Corporation India Ltd.** (supra) which we reproduce as under:-

“**12.** Submission was also made regarding use of the extended period limitation contending *inter alia* that such extended period of limitation could not have been used by the respondent. The aforesaid contention is also found to be without any merit as the appellant has not obtained L-4 licence nor they had disclosed the fact of manufacturing of the aforesaid goods to the department. The aforesaid knowledge of manufacture came to be acquired by the department only subsequently and in view of non-disclosure of such information by the appellant and suppression of relevant facts, the extended period of limitation was rightly invoked by the department.”

**28.** Respondent no. 2 has also referred the judgment of the Hon’ble Gujarat High Court in the case of **Neminath Fabrics Pvt. Ltd.** (supra). Paragraph ‘16’ of the said judgment of which reliance has been placed is quoted hereunder for a ready reference:-

“**16.** The termini from which the period of “one year” or “five years” has to be computed is the relevant date which has been defined in sub-section (3)(ii) of section 11A of the Act. A plain reading of the said



definition shows that the concept of knowledge by the departmental authority is entirely absent. Hence, if one imports such concept in sub-section (1) of section 11A of the Act or the proviso thereunder it would tantamount to rewriting the statutory provision and no canon of interpretation permits such an exercise by any Court. If it is not open to the superior court to either add or substitute words in a statute such right cannot be available to a statutory Tribunal”

**29.** The judgment of the Hon’ble Supreme Court in the case of **Northern Operating Systems Private Limited** (supra) was relied upon earlier before this Court in the case of **Ramnath Prasad** (supra) and this Court has held that the requirement to prove fraud and collusion is the extent to evade duty. This is a question of fact and may be properly adjudicated by either the Adjudicating Authority or the Appellate Authority. Prima-facie, we find that the Adjudicating Authority has discussed this issue so we will have a glance over the same to satisfy over the same to satisfy oneself as to whether any jurisdictional error may be found in this regard in the impugned order.

**30.** The Circular Letter dated 13<sup>th</sup> December, 2023 refers relevant part of paragraph ‘66’ of the judgment of the Hon’ble Supreme Court in the case of **M/S Fiat India (P) Ltd.** (supra) which we reproduce hereunder for a ready reference:-

“66. .... “Each case depends on its own facts and a close similarity between one case and another is



not enough because either a single significant detail may alter the entire aspect. In deciding such cases, one should avoid the temptation to decide cases (as said by Cardozo) by matching the colour of one case against the colour of another. To decide, therefore, on which side of the line a case falls, the broad resemblance to another case is not at all decisive.” We do not intend to overload this judgment by referring to other decisions on this well settled legal principle.”

**31.** In the light of the aforementioned judgments, when this Court considers the submissions of learned Senior Counsel for the petitioner that the invocation of extended period of limitation of respondent no. 2 is bad in law, we find ourselves not in agreement with the submissions of learned Senior Counsel for the petitioner. In the case of **Rajasthan Spinning and Weaving Mills** (supra) the Hon’ble Supreme Court has considered the three Judges’ Bench decision in the case of **Cosmic Dye Chemical v. CCE** reported in **(1995) 6 SCC 117** and its judgment in the case of **Continental Foundation Joint Venture Holding versus CCE** reported in **(2007) 10 SCC 337** in paragraphs ‘22’ and ‘23’ which we reproduce hereunder:-

“**22.** In *Cosmic Dye Chemical v. CCE*<sup>2</sup>, a three-Judge Bench of this Court observed as follows:  
(SCC p. 119, paras 5-6)

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2. [(1995) 6 SCC 117 : (1995) 75 ELT 721]



“5. The main limb of Section 11-A provides limitation of six months. In cases, where the duty is not levied or paid or short-levied or short-paid or erroneously refunded, it can be recovered by the appropriate officer within six months from the relevant date. (The expression ‘relevant date’ is defined in the section itself.) But the said period of six months [substituted by one year with effect from 12-5-2000] gets extended to five years where such non-levy, short-levy, etc. is ‘by reason of fraud, collusion or any wilful misstatement or suppression of facts or contravention of any of the provisions of this Act or of the rules with intent to evade payment of duty....’

6. Now so far as fraud and collusion are concerned, it is evident that the requisite intent i.e. intent to evade duty is built into these very words. So far as misstatement or suppression of facts are concerned, they are clearly qualified by the word ‘wilful’ preceding the words ‘misstatement or suppression of facts’ which means with intent to evade duty. The next set of words ‘contravention of any of the provisions of this Act or Rules’ are again qualified by the immediately following words ‘with intent to evade payment of duty’. *It is, therefore, not correct to say that there can be a suppression or misstatement of fact, which is not wilful and yet constitutes a permissible*



*ground for the purpose of the proviso to Section 11-A. Misstatement or suppression of fact must be wilful.”*

(emphasis added)

**23.** The same position was reiterated in *Continental Foundation Joint Venture Holding v. CCE*<sup>3</sup> to which one of us (Kapadia, J.) was a party. In ELT paras 10 and 12 of the judgment it was observed as follows: (SCC pp. 341-42, paras 12 & 14)

“12. The expression ‘suppression’ has been used in the proviso to Section 11-A of the Act accompanied by very strong words as ‘fraud’ or ‘collusion’ and, therefore, has to be construed strictly. Mere omission to give correct information is not suppression of facts unless it was deliberate to stop (sic evade) the payment of duty. Suppression means failure to disclose full information with the intent to evade payment of duty. When the facts are known to both the parties, omission by one party to do what he might have done would not render it suppression. When the Revenue invokes the extended period of limitation under Section 11-A the burden is cast upon it to prove suppression of fact. An incorrect statement cannot be equated with a wilful misstatement. The latter implies making of an incorrect statement with the knowledge that the statement was not correct.

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3. (2007) 10 SCC 337 : (2007) 216 ELT 177



14. As far as fraud and collusion are concerned, it is evident that the intent to evade duty is built into these very words. So far as misstatement or suppression of facts are concerned, they are clearly qualified by the word 'wilful', preceding the words 'misstatement or suppression of facts' which means with intent to evade duty. The next set of words 'contravention of any of the provisions of this Act or Rules' are again qualified by the immediately following words 'with intent to evade payment of duty'. Therefore, there cannot be suppression or misstatement of fact, which is not wilful and yet constitute a permissible ground for the purpose of the proviso to Section 11-A. Misstatement of fact must be wilful.”

(emphasis supplied)

**32.** On going through the various judicial pronouncements as to the subject that what would constitute a fraud, suppression or collusion, this Court finds in the facts of this case that this petitioner having surrendered his service tax registration had not disclosed the transactions in ST-3. The Taxing Authority were not aware of this, they were looking for cooperation on the part of the petitioner, they called for relevant information and records during investigation but the petitioner did not provide those information to the Taxing Authority. In such circumstance, if the Taxing Authority has taken a view that it is a case of suppression and the facts which have surfaced during investigation were not earlier known to them and



they would not have come to know it if the investigation would not have taken place, cannot be found fault with.

**33.** This Court is, therefore, of the prima-facie view that no jurisdictional error has been committed by the respondent no. 2 or respondent no. 3 in invoking the extended period of limitation of five years under proviso to Sub-Section (1) of Section 73 of the Act of 1994.

**34.** As regards the prescribed period for determination of the liability of service tax as provided under clause (b) of Sub-Section (4B) of Section 73 of the Act of 1994 is concerned, this Court finds that in the case of **Kanak Automobiles Private Limited** (supra), the learned Co-ordinate Bench has recorded as under:-

“10. Here, we agree that it is not an absolute mandate that the proceedings should be completed within one year from the notice; but it requires the statutory authority to take all possible steps, so to do and conclude the proceedings within an year. No steps were taken in the entire one year period, which results in the frustration of the goal of expediency as required statutorily. We hence find that the proceedings cannot be continued.”

**35.** Contrary to the aforesaid factual position which persuaded the learned Co-ordinate Bench to allow the writ application in **Kanak Automobiles Private Limited** (supra), in the present case, this Court finds that the show-cause notice was issued during Corona period and the petitioner filed it's defence reply in the



month of February 2024 whereafter he was given three opportunities of personal hearing.

**36.** We refer the above-mentioned observations of the Hon'ble Supreme Court in the case of **M/S Fiat India (P) Ltd.** (supra) in paragraph '66'. We are of the considered opinion that the case of the present petitioner stands on a completely different footing with that of **Kanak Automobiles Private Limited** (supra).

**37.** This Court has granted relief to the petitioner in **M/S Power Spectrum** (supra) only after being satisfied that in the said case, the show cause notice was issued on 05.09.2018 whereas the impugned order was passed on 09.07.2024. There was no material on the record to show as to what steps were taken by the Taxing Authority during the period of about six years. We again find that the petitioner cannot draw any strength from the judgment of this Court in the case of **M/S Power Spectrum** (supra) on this point.

**38.** In the light of the discussions made hereinabove, we find no reason to interfere with the demand-cum-show cause notice dated 17.10.2020 as contained in Annexure 'P-1' and the order dated 04.07.2024 as contained in Annexure 'P-4', on jurisdictional issues.

**39.** This Court has not entered into the merit of the contentions with regard to the taxability and the contention of learned Senior Counsel for the petitioner that service tax would not be payable on the gross value of the services has not been



examined by us in our writ jurisdiction. The written defence reply of the petitioner is not on the record, therefore, those issues cannot be gone into by this Court as it would require appraisal of the factual aspects of the matter. We, therefore, leave open the contentions except what we have decided hereinabove, to be raised before the Appellate Authority.

**40.** The petitioner, if so advised, may avail his remedy of statutory appeal before the Appellate Authority within a period of four weeks from the date of receipt/communication of a copy of this order. If any such appeal is preferred before the Appellate Authority, the same will be considered keeping in view that the petitioner was pursuing his remedy before this Court after passing of the impugned order (Annexure 'P-4').

**41.** This writ application stands disposed of accordingly.

**(Rajeev Ranjan Prasad, J)**

**(Ashok Kumar Pandey, J)**

SUSHMA2/Lekhi-

<b>AFR/NAFR</b>	AFR
<b>CAV DATE</b>	23.04.2025
<b>Uploading Date</b>	24.04.2025
<b>Transmission Date</b>	

