IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/SPECIAL CIVIL APPLICATION NO. 735 of 2009
With
CIVIL APPLICATION (FOR VACATING INTERIM RELIEF) NO. 1 of 2012
In R/SPECIAL CIVIL APPLICATION NO. 735 of 2009

FOR APPROVAL AND SIGNATURE:
HONOURABLE MR. JUSTICE A.S. SUPEHIA Sd/-

and
HONOURABLE MS. JUSTICE VAIBHAVI D. NANAVATI Sd/-

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Approved for Reporting	Yes	No
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JINDAL SAW LTD
Versus
UNION OF INDIA & ORS.

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Appearance:
MR R SANTHANAM, SENIOR ADVOCATE WITH MR HARSHADRAY A DAVE(3461) for the Petitioner(s) No. 1
ADVOCATE NOTICE SERVED for the Respondent(s) No. 2
MR DARSHAN M PARIKH(572) for the Respondent(s) No. 3
MS HETVI H SANCHETI(5618) for the Respondent(s) No. 1,3,4,5

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CORAM: **HONOURABLE MR. JUSTICE A.S. SUPEHIA**
and
HONOURABLE MS. JUSTICE VAIBHAVI D. NANAVATI

Date : 15/07/2026
ORAL JUDGMENT
(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)

1. The present writ petition has been filed seeking quashing and setting aside of the impugned show-cause notice dated 17.09.2008 issued by the respondent No.3.

BRIEF FACTS:

2. The petitioner carries the business of manufacturer and sale of steel pipes from 100% Export Oriented Unit (EOU) and it has a steel

pipe manufacturing unit and also steel pipe coating unit located at Nanakapaya, Taluka Mundra, District Kachchh. The steel pipes manufactured, are classifiable under Central Excise Tariff Heading 7305.90 and the pipes manufactured qualify for central excise duty exemption under notification No.39/2001-CE dated 31.07.2001, which was issued by the respondent No.1 by the Ministry of Finance to rehabilitate local population adversely affected by devastating earthquake by accelerating process of industrialization of the region to new industries in the shortest possible time framed soon after the earthquake in Gujarat in 2001. The petitioner was one of the entrepreneurs, who had immediately acted upon the appeals of the Central and State Government to set-up the new industrial undertaking at Nanakapaya. As per the Notification and Eligibility as per the notification dated 31.07.2001, the petitioner was entitled to the benefit of central excise duty exemption which was to be provided. The petitioner was entitled for repayment/refund of the central excise duty paid on finished excisable goods manufactured and cleared on the payment of duty of each month as per the said notification.

3. It is the case of the petitioner that it completed all requirements and fulfilled all the

conditions and procedures and formalities specified under the notification in respect of clearances of finished excisable goods. Accordingly, a certificate of eligibility for the exemptions was issued by the High Powered Committee (High Powered Committee) comprising the Principal Secretary, Industries and Mines Department of Government of Gujarat and Chief Commissioner of Central Excise and Customs, Ahmedabad, with a certificate dated 28.07.2003. The said certificate was also forwarded to the Commissioner of Customs and Central Excise, Rajkot (respondent No.3) for giving effect to the exemption.

4. The petitioner accordingly, informed the competent authorities about the arrival of imported capital goods for installation of plant and machinery in its new unit, vide a letter dated 07.07.2003. Such installation of plant and machinery was inspected and verified on 15.07.2003 by respondent No.3 through his Assistant Commissioner, which was mandated under the notification dated 31.07.2001. Respondent No.4 physically verified various items of machinery and plant installed in the factory and, on completion of erection thereof, sent a report to respondent No.3 pursuant to a letter dated 15.07.2003. After the verification were completed, the verification report was filed by

the Jurisdictional Excise Officers i.e. respondent No.4 and 5 to respondent No.3, and an eligibility certificate dated 28.07.2003 was issued by the High Powered Committee. The petitioner also informed respondent Nos.3, 4 and 5 by a letter dated 29.07.2003 that the erection and installation work had been completed and the commercial production from the new unit for anti-corrosion and concrete weight coating had commenced from 29.07.2003.

5. The excisable goods as manufactured by the petitioner were cleared and it paid the duty of excise thereon aggregating to Rs.41,53,10,827/-. All these happened in the year 2003. Thereafter, the amount of duty was refunded to the petitioner as required under the notification dated 31.07.2001. The period of such payment of duty and refund commenced from August, 2003 to February, 2008. The respondent No.3 issued an impugned show-cause notice dated 17.09.2008 seeking recovery of the entire amount of refund and also proposed the imposition of penalty of equal amount by invoking the provision of Section 11A of the Central Excise Act, 1944 (for short "the Act") read with Section 11AB and 11AC of the Act. It is alleged that the petitioner has made willful misstatement and suppression of facts to claim refund, which has been assailed by the present writ petition.

6. The Coordinate Bench of this Court vide order dated 22.07.2010 passed in the present writ petition, while issuing rule had granted interim relief and stayed the show-cause notice dated 17.09.2008. The Coordinate Bench in the said order has specifically recorded that by the impugned show-cause notice issued by the Commissioner, Central Excise, Rajkot, the certificate dated 28.07.2003 issued by the committee formed under the notification dated 31.07.2001 has been questioned. It was recorded that *prima facie* the Commissioner, Central Excise, Rajkot, who has issued the show-cause notice has no jurisdiction to adjudicate on the validity of the said certificate.

SUBMISSIONS MADE ON BEHALF OF PETITIONER

7. Learned Senior Advocate Mr.Santhanam appearing for the petitioner along with learned advocate Mr.Harshadray Dave, has questioned the jurisdiction of the respondent No.3 in issuing the show-cause notice and questioning the validity of the certificate, which has been issued by the committee formed under the notification dated 31.07.2001, which has been issued under the provision of Section 5A of the Act. It is submitted that the show-cause notice is premised upon the investigation done by respondent No.2, which is nothing but a witch-hunting exercise. It is submitted that in order

to overcome the limitation of one year as prescribed in the provisions of Section 11A of the Act, the allegations of misstatement and misrepresentation have been brought up.

8. Learned Senior Advocate Mr.Santhanam has invited attention of this Court to the certificates issued by the committee. The two certificates are dated of 28.07.2003 certifying that the same be issued in terms of paragraph No.3(2) of notification dated 31.07.2001, which certifies that the petitioner has set-up the new unit during the period starting from 31st day of July and ending on 31.07.2004. The second certificate certifies that the original value of investment in plant and machinery, as required in terms of paragraph No.3(4) of the notification dated 31.07.2001, for the purpose of availing the exemption. It is submitted that the petitioner has also intimated the Joint Commissioner, Central Excise, Rajkot. The Assistant Commissioner of Central Excise, Bhuj Division, intimated the Joint Commissioner, Central Excise, Rajkot, with a communication dated 16.07.2003 about the functioning of the new unit and availing exemption under the notification dated 31.07.2001. Further, the report of the Engineers India Limited with regard to the coating of pipes with partial epoxy and adhesive, which are 15 in number, is also pointed to us. It is submitted

that all these communications and certificates prove that the petitioner has set-up the new unit and accordingly, has commenced the production of the pipes coating of the pipes. It is thus, submitted that there was no suppression of facts as alleged in the impugned show-cause notice by the petitioner, and the only option available to the respondent No.3 is to question the validity of the certificates issued by the statutory committee was to initiate appropriate proceedings in accordance with law by filing an appeal against the refund orders.

9. It is submitted that the assessee had paid the central excise duty for the period commencing from July, 2003 to February, 2008, and for this entire period, the assessments of the excisable goods produced and cleared on payment of duty have been duly verified and accepted and have become final. He has pointed out various refund orders for the aforesaid period and has submitted that the Assistant Commissioner, upon verification of the report submitted by the Superintendent, Central Excise, Range-1, has sanctioned the refund amount, and it is not open for the respondent number 3 to reopen such assessment. While placing reliance on the judgment of the Supreme Court in case of *CIT vs. Mahindra and Mahindra Limited*, (1983) 4 SSC 392, it is submitted that the respondent No.3 cannot

question the certificate issued by the High Powered Committee pursuant to the recommendation of respondent No.3, who was also the member of the High Powered Committee, and upon having been fully satisfied about the correctness, respondent No.3 cannot take a *volte face,* after a period of five years and issue show-cause notice by alleging suppression of facts and misleading of the officers of the respondents. It is submitted that the investigation done by respondent No.2 is nothing but a farce, and a false case has been fabricated against the petitioner by alleging that it has violated the provisions of the Act.

10. Finally, learned Senior Advocate Mr.Santhanam has submitted that for the very same period, the proceedings with regard to the refund, which included the amount of education Cess was initiated against the petitioner and by the Order-in-Original dated 26.03.2021, the Assistant Commissioner confirmed and ordered recovery of an amount of Rs.45,49,157/- on account of education Cess and higher education Cess, which was subsequently challenged by the petitioner by filing an appeal before the Commissioner of Appeals and the Commissioner of Appeals, by the order dated 28.04.2022 set aside the Order-in-Original. It is submitted that said order has been accepted by the respondents and has become final.

11. It is contended that in neither of the aforesaid orders the respondent has alleged any misrepresentation, fraud on the petitioner in claiming the refund and in absence of such allegations in the said orders, which have become final, the impugned show-cause notice, which has issued beyond the period of one year is required to be quashed and set aside. It is submitted that the things which has been settled cannot be unsettled after the period of five years without questioning the formation of the High Powered Committee pursuant to the notification and its exercise of power in issuance of the certificate. In this context, he has placed reliance on the judgment of the Supreme Court in case of *Titan Medical Systems Private Limited versus Collector of Customs New Delhi,* (2003) 151 ELT 254. He has also placed reliance on the judgment of Delhi High Court dated 22.11.2024, in case of *Design tools versus Union of India and others* passed in Writ Petition (Civil) No.14477 of 2022. Thus, it is urged that the writ petition may be allowed by setting aside the impugned show-cause notice.

SUBMISSIONS MADE ON BEHALF OF RESPONDENT(S)

12. Opposing the aforesaid submissions and the present writ petition, learned Senior Standing Counsel Ms.Sancheti has invited the attention of this Court to the facts recorded by the respondent No.3 in the impugned show-cause

notice. It is submitted that pursuant to the report of the investigation undertaken by the Investigating Wing by the Deputy Commissioner Vigilance, who is authorized as per the notification dated 27.02.1998, it was noticed that the petitioner has availed the refund, without establishing a complete new unit and by fraudulent means it was shown that the goods were manufactured in their pipe coating unit. She has submitted that it was also found that the concerned person who was working at the relevant time could identify only one item in respect of plant and in his statement dated 18.07.2008, he could not furnish the certificate relating to the certificate in support of his claim that superior kerosene oil was used in diesel generator sets. It was submitted that looking to the electricity consumed, it was not possible to believe that the new plant has been set within a short period of 3 months. It is submitted that a thorough investigation revealed that the certificate granted on 28.07.2003 by the committee about completion of plant was obtained by misleading the departmental officers. While referring to the details of the facts as incorporated in the show-cause notice, it is submitted that the petitioner had done the over-invoicing of the plant and machinery for Air Conditioning (AC) and Central Water Chilling Plant (CWCP) unit and the concerned officers were misled at the relevant time. Thus, it is submitted that looking to the consumption of electricity consumed and the diesel used in coating of the pipes during the period in question, it was found that the figures were highly disproportionate and hence, the show-cause notice was issued to the petitioner seeking refund and imposition of penalty under the provision of section 11(a) of the Act. She has, thereby, referring to said provisions of section 11(a) of the Act has submitted that the respondent No.3 has the jurisdiction to issue show-cause notice demanding the refund and imposition of penalty if it is found that the refund has been obtained due to fraud and misrepresentation and such action can be initiated within period of 5 years. Thus, she has urged that the present writ petition may not be allowed. No further submission has been advanced.

ANALYSIS AND OPINION

13. Before, we arrive on any opinion, we may clarify that we are conscious of the settled legal principle governing entertainability of the writ petition under Article 226 of the Constitution of India against a show-cause notice. The legal precedent establishes that, the High Court should not routinely entertain writ petitions challenging the show-cause notices. Unless a notice is entirely void (*non est*) and there is abuse of authority and power, and there is an absolute

lack of jurisdiction, the petitioner must be directed to respond to the notice and raise the grievances before the issuing authority. The established facts of the present case, and the subsequent orders passed in favour of the petitioner indicate that the respondent No.3 has acted without authority of law, and has illegally invoked its jurisdiction in issuing the show-cause notice. Additionally, we are of the opinion that the petitioner cannot be asked to face the proceedings after a period of 17 years, in wake of the fact, that the pleadings are over and the interim order dated 22.07.2022 is in operation, and is not assailed by the respondents for all these years.

14. The entire case of the respondent no.3, who has issued the impugned show-cause notice hinges on the allegation that the petitioner did not set-up new plant as per the notification dated 31.07.2001, and claimed refund of duty, though it was non-operational.

15. In exercise of the powers under sub-section (1) of section 5A of the Central Excise Act read with sub-section (3) of section 3 of the Act, the Central Government issued a notification dated 31.07.2001 for exemption to the excisable goods and cleared from the units in Kachchh district of Gujarat. It appears that the said notification

has been issued to invite the entrepreneurs to come and set-up new industries in the earthquake-hit areas, which rocked Gujarat in 2001. The petitioner is one of the entrepreneurs, who immediately acted upon the appeals of the Central and State Governments and set-up a new industrial undertaking located at Nanakapaya, Taluka Mundra, District Gujarat and made total investment in plant, machinery, equipments and infrastructure from 2001-2002 onwards till March, 2008, the aggregate sum of which is Rs.1,30,68,88,914/-. The petitioner set up the industrial units, the first of making steel pipes and the second for steel pipe coating, and completed the erection and installation of plant and machinery besides acquiring land and providing building infrastructure facilities. The petitioner informed about the installation of the capital equipments for the manufacture of excisable goods to the respondent Nos.4 and 5 on 10.07.2003.

16. On 15.07.2003, the respondent No.3 through its Assistant Commissioner i.e. respondent No.4, properly verified the installation of plant and machinery and value thereof. The respondent No.4 has physically verified the various items of machinery and installations and sent a report to respondent No.3 on 15.07.2003. The verification was completed and verification report was filed

by the jurisdictional Excise Officer, respondent No.4 and 5 through the respondent No.3 and accordingly, the certificate dated 28.07.2003 was issued by the High Powered Committee certifying that the petitioner has set-up a new unit during the period starting from 31st day of July and ending on 31st July, 2004 in terms of the notification dated 31.07.2001. The certificate also mentions that it is issued in terms of paragraph No.3(II) of the notification dated 31.07.2001 for the purpose of availing exemption under the said notification and is without prejudice to requirement of fulfillment of all conditions in the aforesaid notification.

17. At this stage, it would be apposite to refer to the contents of the notification dated 31.07.2001. The relevant paragraphs read as under:

> *"2. The exemption contained in this notification shall be given effect to in the following manner, namely :-*
> *(a) The manufacturer shall submit a statement of the duty paid other than the amount of duty paid by utilization of CENVAT credit under the CENVAT Credit Rules, 2001, to the Assistant Commissioner or the Deputy Commissioner of Central Excise, as the case may be, by the 7th day of the next month in which the duty has been so paid.*
>
> *(b) The Assistant Commissioner or Deputy Commissioner of Central Excise, as the case may be, after such verification, as he may deem necessary, shall refund the amount of duty paid other than the amount of duty paid by utilization of CENVAT credit*

during the month under consideration to the manufacturer by the 15th day of next month.

(c) If there is likely to be any delay in such verification, the Assistant Commissioner or the Deputy Commissioner of Central Excise, as the case may be, shall refund the amount on provisional basis by the 15th day of the next month of the month under consideration, and thereafter may adjust the amount of refund by such amount as may be necessary in the subsequent refunds admissible to the manufacturer.

3. The exemption contained in this notification shall be subject to the following conditions, namely:
(i) It shall apply only to new industrial units, that is to say, unit which are set up on or after the date of publication of this notification in the Official Gazette but not later than the 31st day of July, 2003;

(ii) In order to avail of this exemption, the manufacturer shall produce a certificate from a Committee consisting of the Chief Commissioner of Central Excise, Vadodara and the Principal Secretary to the Government of Gujarat, Department of Industry, to the jurisdictional Assistant Commissioner or the Deputy Commissioner of Central Excise, as the case may be, that the unit in respect of which exemption is claimed is a new unit and has been set up during the time period specified in condition (i) above.
(iii) Before effecting clearances under this notification, the manufacturer shall furnish a declaration regarding the original value of investment in plant and machinery installed in the factory as on the date of commencement of commercial production, to the Assistant Commissioner or the Deputy Commissioner of Central Excise, as the case may be.

(iv) The manufacturer shall also produce a certificate from the said Committee confirming the original value of investment and such a certificate shall be produced within a period of one month from the date of commencement of commercial production, or such extended period as the said Assistant Commissioner or Deputy Commissioner may allow.

(v) In case on the basis of such certification, or otherwise, the original value of investment in plant and machinery.

(a) is found to be less than rupees twenty crore but was declared to be rupees twenty crore or more, the manufacturer shall be liable to pay back the entire amount of duty exemption availed under the notification along with interest at the rate of twenty four per cent per annum as if no exemption were available;

or

(b) is found to be less than the declared value and was declared to be below rupees twenty crore, the manufacturer shall be liable to pay duty on the goods cleared, if any, in excess of twice and actual value of original investment in each of the years during which exemption has been claimed under this notification alongwith interest at the rate of twenty four per cent per annum, as if no exemption were available to those clearances under this notification.

(vi) The exemption shall apply for a period not exceeding five years from the date of commencement of commercial production by the unit."

18. Thus, the provision of paragraph No.3(II) of the notification dated 31.07.2001 mandates that the manufacturer shall produce a certificate from a committee consisting of Chief Commissioner of Central Excise, Baroda and the Principal Secretary to the Government of Gujarat, Department of Industries, to the jurisdictional Assistant Commissioner or the Deputy Commissioner of Central Excise as the case may be that the unit in respect of which exemption is claimed is a new unit and has been set up during the time

period specified in condition No.1 above. Paragraph No.4 further requires production of certificate from the said committee confirming the original value of investment. Thus, the certificate dated 28.07.2003 has been issued by the committee, which is formed under the notification dated 31.07.2001 as per the statutory provisions of the Act. Thus, this committee has the color of a statutory authority which has issued the certificate certifying that the petitioner has set-up a new unit during the period from 31st day of July to 31st July, 2004.

19. The second certificate of the even date i.e. 28.07.2003 and has been issued by the committee, which certifies that the original value of investment in the plant and machinery in the factory of the petitioner M/s.Saw Pipes Limited is Rs.22,18,06,081/- as on 11.07.2003. Prior to that on 16.07.2003, the Assistant Commissioner of Central Excise, Bhuj Division, vide its communication dated 16.07.2003 has informed the Joint Commissioner, Central Excise, Rajkot about setting-up of new unit and availing exemption sorry setting up of new unit. In this communication, the Assistant Commissioner of Central Excise has categorically recorded that on inspection of the premises, it is found that the main plant of anti-corrosion and concrete weight

coating is ready to start production. The details of installed machinery in the plant are referred in paragraph No.4, which are 17 in numbers. In paragraph No.5 of the said communication, it is categorically mentioned that the entire electric system including five DG sets of 750 KVA each and sub-station are also in operation. The Commissioner has verified the investment and physically visited the site and concluded that the actual figure of investment in plant and machinery comes to Rs.22,18,06,081/-. The petitioner thereafter, claimed exemption of excise benefits and accordingly the Assistant Commissioner, Central Excise Division, Bhuj intimated the Additional Commissioner (Tech), Central Excise and Customs, Rajkot.

20. The petitioner has also produced the inspection done by the Engineers India Limited which is regulatory authority under the Ministry of Industry, which has inspected the coated pipes of the petitioner at its unit. After the production commenced, in the new unit, the petitioner claimed refund of duty paid. A perusal of the refund orders for the aforementioned period reveals that the Assistant Commissioner, Central Excise, while sanctioning the refund has examined the copies of the certificate issued by the committee. The commercial production, valuation of the investment in plant and

machinery, and the verification report of Superintendent Central Excise Range-1. The refund order also mentions about the challans produced by the petitioners comprising of duty and education Cess, the profit and loss accounts, Central Value Added Tax (CENVAT) credit accounts, etc. After examination of the details, the Assistant Commissioner has sanctioned the refund for the aforesaid periods from August, 2003 to February, 2004.

21. On 17.09.2008, the Commissioner, Central Excise Rajkot, Respondent no.3 issued the impugned show-cause notice by alleging that the petitioner has got the refund sanctioned under the notification dated 31.07.2001 without establishing the new unit. It is alleged that by misleading the departmental officers, the petitioner had obtained the certificate dated 28.07.2003. The show-cause notice stems out of the investigation done by intelligence wing under Directorate of General of Vigilance, Mumbai. The Officers of the Vigilance department visited the plant on 03.03.2007, and in the month of December,2007. The petitioner fully co-operated with the proceedings, and supplied all the documents as demanded.

22. The Respondent No.3 has doubted the new machinery cost of installed machine in the year

2008, and also has compared the consumption of diesel in DG (diesel generators), electric production from such diesel sets and the quantity manufactured of coated steels pipes from old unit and new unit on the basis of vigilance inquiry. Ultimately, it is recorded that the CWC plant was not in existence as on 6th October, 2003. Thus, it is alleged that the certificate dated 28.07.2003 issued by the High Powered Committee is procured by misleading the officers.

23. It is not disputed that the certificates dated 28.07.2003 issued by the Committee certifying the establishing of the new unit and valuation of the plant and machinery has been forwarded to the Respondent no.3, however, the same were never doubted. The respondent no.3 accepted the certificates, and thereafter has also processed the refunds after scrutiny of various documents as previously mentioned. The value, installation and utilization of plant and machinery was duly verified by departmental officers and by the Assistant Commissioner along with the Superintendent in the month of July, 2003, and again by independent surveyor appointed by the department in December, 2007. None of the officers have complained that the coating plant did not exist.

24. In our opinion the allegations about misrepresentation and fraud can only be examined by the High Powered Committee, formed under the subordinate/delegated legislation under the Act, which has issued the certificate, and the respondent has no jurisdiction to question the same in wake of the facts that the Committee, which has issued the certificates, has not doubted it. Neither the respondent No.3 has attempted to inform the High Powered Committee, nor he has taken any steps to inform the Committee about the alleged misrepresentation of the petitioner relating to the setting up of the unit and commencing the production from the plant.

25. The respondent No.3 has failed to point out that he had the authority and power to question the certificate issued by the High Powered Committee by alleging that the same are obtained by misleading the departmental officers. Nothing is brought on record that any actions are taken against any of the departmental officers, who were involved in preparing the reports after investigating the factory premises of the petitioner. Thus, the show-cause notice questioning the certificate issued by the High Powered Committee is not only illegal but without jurisdiction and hence, requires to be interfered

with in exercise of powers under Article 226 of the Constitution of India.

26. It is interesting to note that the claim of education Cess, which formed part of the refund, was subjected to scrutiny by the respondent authority, and ultimately, vide order dated 26.03.2021 for the aforesaid period from October 2004 to 2008, the sanctioning of the refund along with education Cess was reopened and re-examined.

27. While questioning the sanctioning of educational Cess, along with the refund amount in the hearing before the competent authorities, i.e. the Assistant Commissioner, in the proceedings issued pursuant to the show-cause notice dated 04.11.2009 relating to the sanctioning of educational Cess, has not a whispered about any allegations, misrepresentations, fraud committed by the petitioner, while installing the plant machinery and commencing the production from the effective dates as mentioned in the certificates. The proceedings initiated vide show-cause notice culminated in to the Order-in-Original dated 26.03.2021, by which the Assistant Commissioner ordered refund of Education Cess by holding that the same can be said to be ineligible in terms of the notification dated 31.07.2001 as it was a stand alone scheme. The Order-in-Original dated

26.03.2021 was challenged by the petitioner by filing an appeal before the Commissioner of appeals. By the order dated 28.04.2022, the appeal was allowed by setting aside the Order-in-Original dated 26.03.2021. We are informed that the appellate order has become final. Thus, the department has not levelled any allegations of fraud or misrepresentation in the proceedings in which the claim of education Cess which formed the part of the refund for the same period has been examined. Hence, in absence of any allegations, forming part of the impugned of show-cause notice in subsequent proceedings, the impugned show-cause notice becomes vulnerable.

28. Thus, on an overall analysis, and in light of the peculiar established facts, we have entertained the writ petition challenging the show-cause notice. The impugned show-cause notice dated 17.09.2008 issued by the respondent No.3 is declared as arbitrary and is an abuse of the authority and power bereft of jurisdiction hence, the same is quashed and set aside.

As a sequel, the connected civil application also stands disposed of.

Sd/-
(A. S. SUPEHIA, J)

Sd/-
(VAIBHAVI D. NANAVATI,J)

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