CNR No: PHHC011081502026
2026:PHHC:111552

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

ITA-297-2026 (O&M)

Subh Karan Yadav ..... **Appellant**

Versus

Income Tax Officer, Rewari, Haryana ..... **Respondent**

1.	The date when the judgment is reserved	04.08.2026
2.	The date when the judgment is pronounced	12.08.2026
3.	The date when the judgment is uploaded	14.08.2026
4.	Whether any operative part of the judgment is pronounced or whether the full judgment is pronounced	Full
5.	The delay, if any of the pronounced judgment, and reasons thereof.	Not applicable

**CORAM: HON'BLE MR. JUSTICE DEEPAK SIBAL
HON'BLE MS. JUSTICE RUPINDERJIT CHAHAL**

Present: Mr. Abhay Gupta, Advocate
for the appellant.

Mr. Varun Issar, Sr. Standing Counsel
for the respondent-Income Tax Department.

*****

<u>DEEPAK SIBAL, J</u>

1. The present appeal preferred under Section 260A of the Income Tax Act, 1961 (for short - the Act) lays challenge to the order dated 28.01.2026 passed by the Income Tax Appellate Tribunal, Delhi Bench "SMC", New Delhi (for short - the 'ITAT').

<u>THE FACTS</u>

2. The appellant is an individual assessee. He is a retired Government employee. He owned one residential house in Rewari which

during the assessment year 2011-12, was sold by him for a sale consideration of Rs.22 lakhs. On 09.02.2011, a residential plot was purchased at Bawal in the name of the appellant's wife upon which a residential house was constructed. In the income tax return filed by the appellant for the assessment year 2011-12, the afore transactions were duly disclosed and exemption from payment of income tax under the head "capital gain" was claimed under Section 54-F of the Act. In the year 2018, a notice under Section 148 of the Act was issued through which the claim of the appellant for exemption under Section 54-F of the Act was questioned. The appellant did not file any reply and therefore, after the Assessing Officer came to the conclusion that the appellant had failed to discharge his onus, went on to pass the assessment order dated 06.12.2018 through which the exemption claimed by the appellant under Section 54-F of the Act was denied, resulting in the addition of Rs.22 lakhs to his declared income. The appellant filed an appeal under Section 250 of the Act before the Commissioner of Income Tax (Appeals), Bengaluru [for short - the CIT(A)] which appeal of his was dismissed through order dated 16.10.2025. Aggrieved by the dismissal of the appeal by the CIT(A), the appellant then approached the ITAT through filing of an appeal under Section 252 of the Act but through the impugned order dated 19.02.2026, such appeal met the same fate as his appeal before the CIT(A). It is in these circumstances that the appellant is now before this Court through the instant appeal raising the following questions of law:-

> *(i) Whether, on the facts and in the circumstances of the case, the Ld. ITAT erred in law in denying exemption under Section*

54F of the Income Tax Act, 1961, merely on the ground that the new residential property was purchased in the name of the Appellant's wife, despite the undisputed fact that the entire investment was made by the Appellant from his own funds? And more specifically, Whether the Ld. ITAT erred in law in failing to appreciate that Section 54F of the Income Tax Act does not require that the new residential property must be registered exclusively in the name of the assessee for claiming exemption thereunder?

(ii) Whether, in view of Section 64(1)(iv) of the Income Tax Act, 1961, which statutorily recognizes and treats the husband as the real and beneficial owner for income tax purposes where property is purchased in the name of the spouse out of the husband's funds, the exemption under Section 54F could legally be denied to the Appellant merely on the ground that the new residential property was registered in the name of his wife, despite the entire investment having been made by the Appellant?

(iii) Whether, in the facts and circumstances of the present case, the Ld. ITAT erred in law in disregarding the settled principle that the real nature and substance of the transaction, and not mere technicalities of registered title, must govern the applicability of beneficial exemption provisions under the Income Tax Act, particularly when the entire investment in the new residential property was made by the Appellant from his own disclosed funds and the property was acquired and used as the residence of the Appellant and his family?

(iv) Whether the Ld. ITAT committed an error of law in ignoring the binding judgments of this Hon'ble Court in Pr. CIT us. Jangpal Singh Tanwar (supra), which specifically held that exemption under Section 54F cannot be denied where the investment is made by the assessee though the property stands jointly in the name of the spouse?

(v) Whether, on the facts and in the circumstances of the case, the Ld. ITAT erred in law in failing to follow the judgments of the Hon'ble Delhi High Court in CIT vs. Ravinder Kumar Arora (2012) 342 ITR 38 (Delhi) and CIT-XII vs. Kamal Wahal (2013) 214 Taxman 287 (Delhi), which directly hold that exemption under Section 54F cannot be denied merely because the new residential property is purchased in the name of the spouse out of the assessee's own funds, and which judgments continue to hold the field and have neither been overruled nor distinguished on facts?

SUBMISSIONS

3. Learned counsel for the appellant contended that once the appellant had reinvested the entire amount of Rs.22 lakhs, which was the sale consideration of the property sold by him in Rewari, into buying of a residential plot in Bawal, within three years of the afore sale, even though in the name of his wife, he is entitled to claim exemption under Section 54-F of the Act particularly when his wife did not contribute even a penny in the purchase of the residential plot at Bawal and that she also had no individual source of income.

4. In support of his afore submissions, learned counsel for the appellant relied on the following judgments:-

1. Pr. Commissioner of Income Tax-1, Chandigarh Vs. Jangpal Singh Tanwar, passed in ITA-293-2022 dated 09.08.2023.

2. Commissioner of Income Tax Vs. Gurnam Singh 2010 (327) ITR 278.

3. Commissioner of Income Tax Vs. Kamal Wahal (2013) 351 ITR 4 (Delhi High Court).

5. Per contra, learned counsel appearing for the respondent-revenue, submitted that no fresh question of law arises in the instant appeal because the issue of fact and law raised by the appellant with regard to claim of exemption under Section 54-F of the Act with regard to reinvestment of the sale consideration of an assessee's property, within 03 years of such sale, in the name of the assessee's wife, stands conclusively decided against the appellant through the following judgments passed by different Division Benches of this Court:-

> ***1. Jai Narayan Vs. Income Tax Officer, (2008) 306 ITR 335.***
>
> ***2. Commissioner of Income Tax, Faridabad Vs. Shri Dinesh Verma (2015) 60 taxmann.com 461, (Punjab and Haryana).***
>
> ***3. Kamal Kant Kamboj Vs. Income Tax officer, Ward-3, Haryana (2017) 88 taxmann.com 541 (Punjab and Haryana).***
>
> ***4. Bahadur Singh Vs. Commissioner of Income Tax (Appeals), (2023) 154 taxmann.com 456, (Punjab and Haryana).***

6. Learned counsel for the parties have been heard.

7. At the outset, it would be apposite to refer to the relevant portion of Section 54-F of the Act. The same reads as under:-

> ***54F.*** *(1) Subject to the provisions of sub-section (4), where, in the case of an assessee being an individual or a Hindu undivided family, the capital gain arises from the transfer of any long-term capital asset, not being a residential house (hereafter in this section referred to as the original asset), and the assessee has, within a period of one year before or two years after the date on which the transfer took place purchased, or has within a period of three years after that date*

constructed, one residential house in India (hereafter in this section referred to as the new asset), the capital gain shall be dealt with in accordance with the following provisions of this section, that is to say,—

(a) if the cost of the new asset is not less than the net consideration in respect of the original asset, the whole of such capital gain shall not be charged under section 45 ;

(b) if the cost of the new asset is less than the net consideration in respect of the original asset, so much of the capital gain as bears to the whole of the capital gain the same proportion as the cost of the new asset bears to the net consideration, shall not be charged under section 45:

Provided that nothing contained in this sub-section shall apply where -

(a) the assessee -

(i) owns more than one residential house, other than the new asset, on the date of transfer of the original asset; or

(ii) purchases any residential house, other than the new asset, within a period of one year after the date of transfer of the original asset; or

(iii) constructs any residential house, other than the new asset, within a period of three years after the date of transfer of the original asset; and

(b) the income from such residential house, other than the one residential house owned on the date of transfer of the original asset, is chargeable under the head "Income from house property".

8. In the case in hand, admittedly, the original asset and the new asset were both residential properties and therefore, to such transaction, no exemption under Section 54-F of the Act could have been claimed. This distinction has not been noticed by either the Assessing Officer or CIT(A) or

the ITAT which, least to say, we do not appreciate.

9. In the facts of the present case, Section 54 of the Act, (as it stood at the relevant time), would be the relevant provision. Section 54(1)(i) and (ii) reads as under:-

> ***"Profit on sale of property used for residence.***
>
> ***54.** (1) Subject to the provisions of sub-section (2), where, in the case of an assessee being an individual or a Hindu undivided family, the capital gain arises from the transfer of a long-term capital asset, being buildings or lands appurtenant thereto, and being a residential house, the income of which is chargeable under the head "Income from house property" (hereafter in this section referred to as the original asset), and the assessee has within a period of one year before or two years after the date on which the transfer took place purchased, or has within a period of three years after that date [constructed, one residential house in India], then, instead of the capital gain being charged to income-tax as income of the previous year in which the transfer took place, it shall be dealt with in accordance with the following provisions of this section, that is to say,—*
>
> > *(i) if the amount of the capital gain is greater than the cost of the residential house so purchased or constructed (hereafter in this section referred to as the new asset), the difference between the amount of the capital gain and the cost of the new asset shall be charged under section 45 as the income of the previous year; and for the purpose of computing in respect of the new asset any capital gain arising from its transfer within a period of three years of its purchase or construction, as the case may be, the cost shall be nil; or*
> >
> > *(ii) if the amount of the capital gain is equal to or less than the cost of the new asset, the capital gain shall not*

> *be charged under section 45; and for the purpose of computing in respect of the new asset any capital gain arising from its transfer within a period of three years of its purchase or construction, as the case may be, the cost shall be reduced by the amount of the capital gain".*

10. In the instant matter, it is the case of the appellant that the capital gain arising from the sale of a residential property owned by him be exempted under Section 54 of the Act because he has reinvested the entire capital gain, in the name of his wife, in the purchase of a residential house within the stipulated time.

11. After reading Section 54 of the Act we unhesitantly conclude that exemption under Section 54 can be claimed only if the transactions of sale of the original asset and purchase of the new asset, within the stipulated time, both being residential properties, are executed by the same assessee as defined under Section 2(7) of the Act. Husband and wife are different individuals and distinct legal entities. One of the above transactions by the husband and the other by the wife cannot be clubbed for claiming exemption under Section 54 of the Act.

12. The afore view of ours finds support from the following observations made by a Division Bench of this Court in ***Jai Narain's case*** (supra):-

> *"10. In interpreting the words contained in a statute, the court has not only to look at the words but also to look at the context and the object of such words relating to such matter and interpret the meaning intended to be conveyed by the use of the words under the circumstances. The word "assessee" occurring in section 54-B must be interpreted in such a manner as to*

accord with the context and subject of its usage. A reading of section 54-B of the Act nowhere suggests that the Legislature intended to advance the benefit of the said section to an assessee who purchased the agricultural land even in the name of a third person. Wherever the Legislature intended it to be so, it had specifically provided under the provision. The term "assessee" is qualified by the expression "purchased any other land for being used for agricultural purposes", which necessarily means that the new asset which is purchased has to be in the name of the assessee himself for seeking exemption under section 54-B of the Act. The purchase of agricultural land by the assessee in his son or grandson's name, therefore, cannot be held entitled to exemption under section 54-B of the Act".

13. To the same effect are the following observations made by another Division Bench of this Court in ***Dinesh Verma's*** case (supra):-

"16. Question No.4 must be answered in favour of the appellant. As we mentioned earlier, the respondent sold his agricultural land for a sum of Rs.60,00,000/-. Out of the sale proceeds he invested only a sum of Rs.44,76,000/- towards the purchase of another agricultural plot. The balance consideration of Rs.16,84,000/- in respect of that plot was paid by the respondent's wife. It is not the respondent's case that it is actually he who paid the amount of Rs.16,84,700/- and that his wife's name was added benami and that the title thereof even to that extent vested in himself. We must, therefore, proceed on the basis that out of the sum of Rs.60,00,000/-, the appellant invested only Rs.44,76,000/- in the second property.

17. The Tribunal observed that it is settled now that an assessee can purchase a new asset or part thereof in the name of his wife and that there was sufficient justification for the same on considerations, such as, stamp duty rebate, social *considerations, security for ladies. The Tribunal noted that as long as the funds are invested the respondent's exemption cannot be denied.*

18. It is difficult to accept this view. Section 54B requires the assessee to purchase the property from out of the sale consideration of the capital asset. It does not entitle the assessee to the benefit conferred therein if the subsequent property is purchased by a person other than the assessee including a close relative even such as his wife or children. If the legislature intended conferring such a benefit, it would have provided for the same expressly. Indeed, an assessee can purchase an asset or a part thereof in the name of his wife but he would not be entitled then to the benefit of Section 54B. Moreover, it is not the case of the assessee that he purchased the asset benami in the name of his wife. We have proceeded on the basis that his wife invested the amount of Rs.16,84,700/- herself.

19. A Division Bench of this Court in Jai Narayan vs. Income-Tax Officer, [2008] 306 ITR 335 (P&H) held:

> *"10. In interpreting the words contained in a statute, the court has not only to look at the words but also to look at the context and the object of such words relating to such matter and interpret the meaning intended to be conveyed by the use of the words under the circumstances. The word "assessee" occurring in section 54B must be interpreted in such a manner as to accord with the context and subject of its usage. A reading of section 54B of the Act nowhere suggests that the Legislature intended to advance the benefit of the said section to an assessee who purchased the agricultural land even in the name of a third person. Wherever the Legislature intended it to be so, it had specifically provided under the provision. The*

term "assessee" is qualified by the expression "purchased any other land for being used for agricultural purposes", which necessarily means that the new asset which is purchased has to be in the name of the assessee himself for seeking exemption under section 54B of the Act. The purchase of agricultural land by the assessee in his son or grandson's name, therefore, cannot be held entitled to exemption under section 54B of the Act.

11. We may make a brief reference to the decision relied upon by counsel for the assessee. Learned counsel mainly relied upon the decision in V. Natarajan [2006] 287 ITR 271 (Mad), with reference to section 54 of the Act.

12. The Madras High Court in V. Natarajan's case [2006] 287 ITR 271 was dealing with a case relating to section 54 of the act wherein the assessee who after selling his residential house had purchased another residential house in his wife's name. the court had concluded that the assessee in such circumstances was entitled to exemption under section 54 of the Act. After giving our thoughtful consideration, we are unable to accept the view as laid down in V. Natarajan's case [2006] 287 ITR 271 (Mad)."

Thus, even assuming that the assessee had invested the said amount of Rs.16,84,700/- in the name of his wife, it would have made no difference".

14. In **Kamal Kant Kamboj's** case (supra), another Division Bench of this Court has supported the afore view taken by us. Relevant portion of the judgment in **Kamal Kant Kamboj's** case (supra) reads as under:-

"4. The issue that arises for consideration in this appeal is whether the assessee is entitled for exemption under Section

54B of the Act on account of agricultural land purchased by him in the name of his wife. Learned counsel for the assessee placed reliance on judgments in ***Commissioner of Income Tax vs. Gurnam Singh****, (2010) 327 ITR 278,* ***Commissioner of Income Tax vs. Kamal Wahal,*** *(2013) 351 ITR 4 (Del.),* ***Commissioner of Income Tax vs. V.Natarajan,*** *(2007) 287 ITR 271 (Mad.),* ***Director of Income Tax, International Taxation, Bangalore vs. Mrs. Jennifer Bhide,*** *(2011) 15 taxmann.com 82 (Kar.) and* ***Commissioner of Income Tax vs. Vegetable Products Limited,*** *(1973) 88 ITR 192 (SC) to contend that exemption should be allowed under Section 54B of the Act to the assessee.*

5. The issue has been considered by this Court in ***Jai Narayan's*** *case (supra) and stands concluded against the assessee. The Tribunal has also passed the impugned order following the said judgment. In* ***Jai Naryana's*** *case, the question was whether the assessee who purchased the land in his son and grand son's names after the sale of the agricultural land would be entitled to the benefit of exemption under Section 54B of the Act. It was held by this Court that Section 54B of the Act nowhere suggests that the legislature ITA No.104 of 2017 5 intended to advance the benefit of the said section to an assessee who purchases agricultural land even in the name of a third person. The term "assessee" is qualified by the expression "purchased any other land for being used for agricultural purposes", which necessarily means that the new asset has to be in the name of the assessee himself. Therefore, purchase of agricultural land by the assessee in the name of his son or grandson does not qualify for exemption under Section 54B of the Act. The relevant observations read thus:-*

> *"10. In interpreting the words contained in a statute, the court has not only to look at the words but also to look at the context and the object of such words relating to such*

matter and interpret the meaning intended to be conveyed by the use of the words under the circumstances. The word "assessee" occurring in section 54B must be interpreted in such a manner as to accord with the context and subject of its usage. A reading of section 54B of the Act nowhere suggests that the legislature intended to advance the benefit of the said section to an assessee who purchased the agricultural land even in the name of a third person. Wherever the legislature intended it to be so, it had specifically provided under the provision. The term "assessee" is qualified by the expression "purchased any other land for being used for agricultural purposes", which necessarily means that the new asset which is purchased has to be in the name of the assessee himself for seeking exemption under section 54B of the Act. The purchase of agricultural land by the assessee in his son or grandson's name, therefore, cannot be held entitled to exemption under section 54B of the Act.

11. We may make a brief reference to the decision relied upon by counsel for the assessee. Learned counsel mainly relied upon the decision in ***V.Natarajan's*** *case (supra) with reference to section 54 of the Act.*

The Madras High Court in ***V.Natarajan's*** *case (supra) was dealing with a case relating to Section 54 of the Act wherein the assessee who after selling his residential house had purchased another residential house in his wife's name. The court had concluded that the assessee in such circumstances was entitled to exemption under Section 54 of the Act. After giving our thoughtful consideration, we are unable to accept the view as laid down in* ***V.Natarajan's*** *case (supra)."*

6. In ***Dinesh Verma, (supra),*** *the assessee sold the land by an* *agreement for a consideration of ` 60 lacs. He purchased another immoveable agricultural property within two years and utilized some amount out of the total amount. The balance consideration was paid by his wife. The Assessing Officer held the gain to be a short term capital gain. The CIT(A) and the Tribunal had held in favour of the assessee. It was held that where the assessee had established that he had been using land for a period of two years immediately preceding the date on which he transferred the same, exemption under section 54 of the Act was to be allowed. In case of purchase of agricultural land in the name of his wife, the relief under section 54B of the Act would not be allowed.*

7. In ***Gurnam Singh's*** *case (supra), the assessee out of the sale proceeds of the agricultural land sold by him had purchased some other piece of land in his name and in the name of his only son who was bachelor and dependent upon him for being used for agricultural purposes within the stipulated period. A pure finding had been recorded by the Tribunal that merely because in the sale deed, his only son was also shown as co-owner, it did not make any difference because the purchased land was being used by the assessee for agricultural purposes. Thus, on the basis of the finding recorded by the Tribunal, this court concluded that no substantial question of law arose and dismissed the appeal. The situation in the present case is different. In the present case, the land was purchased by the assessee in the name of his wife only.*

8. In ***Kamal Wahal's*** *case (supra), it was held by the Delhi High Court that for the purpose of claiming deduction under Section 54F of the Act, the new residential house need not be purchased by the assessee in his own name nor is it necessary that it should be purchased exclusively in his name. A purposive construction is to be preferred as against a literal construction. In view of the binding precedents of this Court in the cases of*

Jai Narayan *and* ***Dinesh Verma's*** *cases (supra), we are unable to subscribe to the aforesaid view in* ***Kamal Wahal's*** *case (supra).*

9. Similar was the position in ***Natarajan's*** *case (supra). The said judgment was not accepted in* ***Jai Naryan's*** *case (supra). The opinion in* ***Mrs. Jennifer Bhide****'s case expressed by Karnataka High Court being contrary to decisions of this Court in* ***Jai Narayan*** *and* ***Dinesh Verma's*** *cases (supra), the assessee cannot derive any advantage from the said decision. In* ***Vegetable Products Limited's*** *case (supra), it was held by the Apex Court that the duty of the court is to read the section, understand its language and give effect to the same. If the language is plain, the fact that the consequence of giving effect to it may lead to some absurd result is not a factor to be taken into account in interpreting a provision. It is for the legislature to step in and remove the absurdity. On the other hand, if two reasonable constructions of a taxing provision are possible, then construction which favours the assessee must be adopted. There is no quarrel with the proposition. That was a case in respect of section 271(1)(a) (i) of the Act and the principle of law enunciated therein is well recognized. However, the situation in the present case being different, the assessee cannot derive any advantage from the said decision.*

10. In the present case, the assessee alongwith his brother sold agricultural land in Village Ratoli, Yamuna Nagar for ` 72,00,000/- on 09.10.2006. Out of his half share, he purchased another agricultural land for ` 35,51,000/- in the name of his wife on 15.5.2007. As the value of the said land was more than that of the land sold, he did not disclose any long term capital gain and claimed exemption under Section 54B of the Act. Notice under Section 148 of the Act was issued to the assessee. Exemption under Section 54B of the Act was not allowed to the assessee on the ground that the land was not purchased by the

> *assessee in his own name. The CIT(A) as well as the Tribunal both dismissed the appeals filed by the assessee. Since the issue has already been concluded against the assessee by this Court in **Jai Naryan's** case (supra) and the Tribunal has also followed the said judgment, learned counsel for the appellant has not been able to controvert the applicability of the said decision or to show any error in the findings recorded by the Tribunal except to rely upon pronouncement of the High Courts referred to in the earlier part of this judgment. Consequently, finding no merit in the appeal, the same is hereby dismissed".*

15. ***Bahadur Singh's*** case (supra), is another Division Bench judgment of this Court which decided a similar issue against the assessee by holding as follows:-

> *"2. The case of the appellant is that he and his three brothers had sold jointly owned land and for his 1/4th share he purchased land in the name of his wife and claimed exemption under Section 54B of the Act. The authorities below declined the exemption in view of judgment of this Court in **Commissioner of Income-Tax, Faridabad vs. Shri Dinesh Verma; ITA No. 381 of 2014, decided on 06.07.2015.***
>
> *3. Learned counsel for the appellant states that in the aforesaid judgment, this Court has not considered the case of **CIT vs. Gurnam Singh, (2010) 327 ITR 0278** and in view of **Gurnam Singh's** case (supra), the appellant was entitled to exemption under Section 54B of the Act.*
>
> *4-5. The contention raised by learned counsel for the appellant lacks merit.*
>
> *6. It is an undisputed fact that after selling the agricultural land the appellant purchased a land worth his share, in the name of his wife. The issue is directly covered by the decision of this Court in **Dinesh Verma's** case (supra). The reliance of Gurnam Singh's case (supra) will not enhance the case of the*

> *appellant as the property in that case was purchased in the joint name of the assessee and his only son, which is not the case in the present case".*

16. The afore quoted judgment in ***Bahadur Singh's*** case (supra), was challenged before the Supreme Court through filing of SLP (Civil) Diary No.31033 of 2022, which was dismissed on 29.08.2023, through the following order:-

> *"1. Delay condoned.*
> *2. We do not find any merit in the Special Leave Petition.*
> *3. The Special Leave Petition is dismissed.*
> *4. Pending application(s) shall stand disposed of".*

17. Thus, the questions of law raised by the appellant-assessee stand conclusively decided against him.

18. We shall now deal with the judgments cited by learned counsel for the appellant.

19. The judgment of the Delhi High Court in ***Kamal Wahal's*** case (supra) was considered by the Division Bench of this Court in **Kamal Kant Kamboj's** case and disagreed with. Having gone through both the afore referred judgments, we respectively agree with the view taken in **Kamal Kant Kamboj's** case (supra).

20. **Gurnam Singh's** case (supra), was also considered and distinguished in **Kamal Kant Kamboj's** case (supra), which distinction, on facts, would also apply to the present appeal.

21. **Jangpal Singh Tanwar's** case (supra), is a Division Bench judgment of this Court which is also distinguishable on facts because in the case in hand, the reinvestment of the capital gain is solely in the name of the

assessee's wife whereas in Jangpal Singh Tanwar's case (supra), the reinvestment was jointly in the name of the assessee, his wife and his son, and that the joint owner(s) had also invested at the time of reinvestment of the capital gain arisen from the sale of the original asset. Further, the Division Bench in **Jangpal Singh Tanwar's** case (supra) failed to notice the judgments by Benches of equal strength of this Court in **Dinesh Verma's** case and **Bahadur Singh's** case which were both rendered prior in time to the judgment in **Jangpal Singh Tanwar's** case (supra).

22. In the light of the above discussion, the appeal is dismissed.

23. No costs.

(DEEPAK SIBAL)
JUDGE

(RUPINDERJIT CHAHAL)
JUDGE

12.08.2026
D.Bansal

Whether speaking/reasoned : Yes/No
Whether reportable : Yes/No