BEFORE THE PRESIDING OFFICER, CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL CUM LABOUR COURT-II, ROUSE AVENUE, DISTRICT COURT COMPLEX, DELHI.

Present:

Smt. Pranita Mohanty,

Presiding Officer, C.G.I.T.-Cum-Labour

Court-II, New Delhi.

ATA No.D-1/29/2021

M/s ARC Services Appellant

Vs.

Union of India, Respondent No.1

EPFO, Delhi East, Respondent No.2.

RPFC, Delhi East Respondent No.3.

ORDER DATED:-_24/03/2022

Present:- Shri L. B Rai, Ld. Counsel for the Appellant.

Shri Arvind Kr. Verma, Ld. Counsel for the Respondent No.1,2 and 3.

The appeal challenges the order dated 09/08/2021 passed by the APFC Delhi, u/s 14B of the EPF&MP Act, wherein the appellant has been directed to deposit Rs 7,37,085/-as damage for delayed remittance of EPF dues of it's employees for the period 14.09.2014 to 29.02.2020.Notice being served on the respondent, learned counsel Shri A K Verma appeared and participated in the

hearing .Perusal of the record and office note of the registry reveals that the impugned order was passed on 09.08.2021 and the appeal has been filed on 06.09.202, i.e within the period of limitation. A separate petition has been filed by the appellant praying stay on the execution of the impugned order pending disposal of the appeal.

The learned counsel for the appellant during course of argument submitted that the impugned orders u/s 14B is illegal and liable to be set aside as the commissioner while discharging the quasi judicial function had failed to assign reasons for his finding. Not only that the commissioner being ignorant of the fact that the appellant establishment could not get adequate opportunity to set up it's defence , in a hot haste passed the impugned order , the same day the inquiry was closed. He thereby submitted that the appellant has a primafacie strong case to argue in the appeal and unless the orders which are executable would be stayed, the relief sought in the appeal would become infructuous.

In his reply the learned counsel for the respondent submitted that the commissioner had given sufficient opportunity to the establishment to explain the circumstances causing delay in remittance. No reply was submitted during the inquiry nor any document were placed on record though several adjournments were allowed on the request of the appellant for verification and production of records. Thus the commissioner has rightly passed the order after closure of the inquiry. While arguing on the legislative intention behind the beneficial legislation, he submitted that no order should be passed to stay execution of the impugned order. He also argued for rejection of the prayer of stay describing the impugned order as proper and based upon good and sound reasoning.

The reply submission made by the appellant is that the establishment was deprived of explaining the mitigating

circumstances as the inquiry was closed hastily during the COVID period. The commissioner on some dates omitted to mark the presence of the appellant and proceeded to pass an exparte order. He thereby submitted that the appellant has a good case to argue in the appeal having a fair chance of success.

The LCR of the inquiry proceeding was called for perusal. On such perusal it is noticed that the appellant establishment was attending the proceeding on different dates when the commissioner was taking up physical hearing of the matter. On 30/3/21 and 9/04/21, though the appellant has stated to have attended the proceeding, from the LCR, it is noticed that the said attendance was not noted. Similarly the appellant has alleged that it's representative had appeared for the virtual hearing on 4/5/2021 at the time mentioned in the link shared, but none participated from the Respondent side. The LCR for the proceeding dated 4/5/21 records that none appeared for the establishment. In the similar manner on the last date of hearing i.e on 9/8/21, the appellant has stated that for none sharing of the hearing link, it could not participate, but the proceeding of that day shows that for non attendance of the appellant, hearing was closed. Form these circumstances it is vividly clear that the appellant could not participate in the hearing which was partly conducted physically and partly virtually and the commissioner on the same day when the inquiry was closed, passed the impugned order which does not contain the reason for imposition of penal interest at the maximum rate. None mentioning of reason by the commissioner while passing a quasi judicial function, makes the impugned order illegal. This appears to be a very cryptic order, where the commissioner has not discussed a word about the submission of the department on the delayed remittance. The Hon'ble supreme court in the case of Shri Swamiji of Sri Admar Mutt The VS. Commissioner Hindu Religious and Charitable Endowment Dept reported in AIR 1980 SC 1 have held that reason is the soul of the law and when the reason of any particular law seizes, so does the law itself.

In this case it is observed from the lower court record that no proper opportunity was given to the appellant to set up it's defence and the RPFC in complete violation of the circular dt1.10.20 issued by EPFO, for virtual hearing due to the ongoing COVID 19 restriction, conducted physical hearing on some dates and virtual hearing on the other dates. More importantly on some dates the link for the said hearing was not shared with the appellant.

In this matter taking into consideration all the aspects as discussed in the preceding paragraphs, it is held that the cause of justice would be best served if the impugned order at this stage would be set aside and the matter be remanded for reconsideration after giving proper opportunity to the appellant to set up a defence and explain the circumstances. Hence, ordered.

ORDER

The appeal is disposed off at this admission stage. The impugned order is hereby setaside and the matter is remanded for reconsideration by the commissioner after giving due opportunity to the appellant to plead his stand. The commissioner is also directed to pass a speaking order assigning reason in support of his finding. The commissioner is directed to dispose of the matter strictly within three months from the date of receipt of the order. It is also directed to return the LCR to the Ld. Counsel for the respondent.

Appeal No. D-1/14/2022

M/s. Ajay Raj Construction Appellant Through Ms. Shivani & Sh. Ravi Ranjan, Ld. Counsel for the Appellant

Vs.

APFC, Delhi (E) Respondent
Through Sh. Narender Kumar, Ld. Counsel for the Respondent

ORDER DATED :- 24/03/2022

Arguments on the delay condonation, admission as well as grant of stay on the execution of the impugned order passed u/s 14 B and 7 Q heard and concluded. The Ld. Counsel for the Respondent has also submitted his reply to the application filed u/s 151 CPC read with rule 21 for grant of stay. List the matter on 02/05/2022 for pronouncement of order on the same. Meanwhile, the respondent authority is directed not take any coercive measure for recovery of the amount as mentioned in the impugned order till next date of hearing.

Appeal No. D-1/17/2022

M/s. Seasons Furnishings Ltd.
Through Sh. Kunal Arora, Ld. Counsel for the Appellant

Appellant

Vs.

RPFC, Delhi (E) Respondent Through Sh. Narender Kumar, Singh Ld. Counsel for the Respondent

ORDER DATED :- 24/03/2022

Arguments on the delay condonation, admission as well as grant of stay on the execution of the impugned order passed u/s 14 B and 7 Q heard and concluded. List the matter on 04/05/2022 for pronouncement of order on the same. Meanwhile, the respondent authority is directed not take any coercive measure for recovery of the amount as mentioned in the impugned order till next date of hearing.

Appeal No. D-1/17/2022

M/s. SRS Engineers
Through None for the Appellant

Appellant

Vs.

RPFC, Delhi (E)
Through None for the Respondent

Respondent

ORDER DATED :- 24/03/2022

Issue notice to both the parties for admission hearing on 31.03.2022.

Appeal No. 154(4)2014

M/s. Sahyog Flat Owners Association Appellant Through Sh. Sk. Gupta, Ld. Counsel for the Appellant

Vs.

APFC, Delhi Respondent

Through Sh. Ajay Vikram, Singh ,Ld. Counsel for the Respondent

ORDER DATED :- 24/03/2022

This order deals with the application filed by the Respondent of the appeal, praying vacation of the interim stay granted by this Tribunal on the execution of the order impugned in the appeal , the objection raised by the appellant to the said application, and the specific argument advanced by the learned counsel for the respective parties.

Perusal of the record shows that the Tribunal, at the time of admission of the appeal had passed a conditional order of interim stay on the execution of the order challenged pending disposal of the appeal. Since, the appeal is pending for a long period and more than six months have passed since the date of the above said interim stay order, the Respondent , by filing the present petition has prayed for vacation of the stay in view of the order passed by the Hon'ble Supreme Court in the case of Asian Resurfacing of Road Agency Pvt Ltd & Another vs C B I.

Sh. Ajay Vikram Singh, the learned counsel for the respondent argued on the petition being assisted by Sh Rajesh Kumar, Mr Sidharth, Sh Sivnath Mahanta, Sh Rakesh Singh and others, who are the empaneled counsels of the Respondent department. On the other hand on behalf of the appellant Ms Akanksha Narang advanced her argument opposing the petition being assisted by advocates Sh Rajiv Arora, Sh S K Gupta, Sh Rajiv Shukla, Sh Manish Malhotra Sh Sailesh Kapoor and others who are the counsel in respect of other appeals in which similar petitions have been filed. The counsels, other than the advocate having power in a particular case were allowed to participate and assist since applications of similar nature have been filed in a number of cases involving similar question of fact and

law. A common order can not be passed in respect of all the cases as the order to be passed is not likely to finally dispose off the litigation.

It has been stated in the petition that the Tribunal by order **dt 25.02.2014** has directed that there would be an interim stay on execution of the impugned order on compliance of the condition set out in the order. More than six months have passed since the date of that order and the stay granted has not been extended for a further period by a specific speaking order. The Hon'ble SC in the case of Asian Resurfacing of Road Agency & Anr vs Central Bureau of Investigation(Crl Appeal No1375-1376/2013) have held that

Para 36- "At times proceedings are adjourned sine die on account of stay. Even after stay is vacated intimations are not received and proceedings are not taken up. In an attempt to remedy the situation we consider it appropriate to direct that in all pending cases where stay in against the proceedings of a civil or criminal trial is operating, the same shall come to an end on expiry of six months from today unless in an exceptional case by a speaking order the stay is not extended. In cases where stay is granted in future, the same will end on expiry of six months from the date of such order unless similar extension is granted by a speaking order. The speaking order must show that the case was of such exceptional nature that continuing the stay is more important than having the trial finalized. The trial court where order of stay of civil or criminal proceeding is produced, may fix a date not beyond six months of the order of stay so that non expiry of the period of stay, proceeding can commence unless order of extension of stay is produced."

In view of the said order and since no extension of stay has been granted by the Tribunal by a speaking order, the stay stands vacated on expiry of six month. Hence an order to that effect need to be passed for clarity.

During course of argument, besides relying on the judgment of Asian Resurfacing referred supra, Sh Rajesh Kumar Advocate for the Respondent drew

the attention to the judgment of the Hon'ble High Court of Madhya Pradesh in the case of Rajmata Vijayraje Sciendia Krishi Vishwavidyalaya VS EPFO, wherein the Hon'ble court, in absence of a specific order extending stay, came to hold that the stay granted by the CGIT Lucknow stands vacated automatically in view of the judgment of Asian Resurfacing. The Respondent thereby insisted for vacation of the interim stay granted. On behalf the respondent the learned counsel also submitted that under Rule 21 of the Appellate Tribunal Rules the Tribunal may make such orders which is expedient to give effects to it's orders or to prevent abuse of process and secure the ends of justice. Citing

several other judgments of the Hon'ble SC, he submitted that EPF & MP Act being a social welfare legislation interpretation of the provision and decided principles of law should be made in a manner to extend the benefits of law to the weaker section of the society.

Argument on the petition was advanced by the counsel for the appellant who challenged the applicability of the order passed in Asian Resurfacing judgment to the appeals pending before the Tribunal. The main objection taken is that the order passed by the Hon'ble Appex Court ,on a plain reading clearly shows that the said order was with reference to the civil and criminal trial proceedings delayed and pending for long time on account of stay orders passed. The same has no applicability to the appeal pending before this Tribunal. Learned counsel Sh Rajib Arora citing the judgment of the Hon'ble High Court of Bombay in the case of Oracle Financial Services Software Ltd vs Dy Commissioner Income Tax, (WPC 542/2019 -order dt 23rd Feb 2019)submitted that the applicability of Asian Resurfacing Judgment passed in the context of civil and criminal proceedings pending before trial courts, can not be imported to the set of quasi judicial proceedings. He also placed reliance in the case of Commissioner of Central Goods &Services Tax vs Anmol Chlorochem (2019 (367) ELT 584 Guj) to submit that the Hon'ble High Court of Gujurat have held that the observation made by the Hon'ble SC can not be made applicable to a Tax Appeal as the said judgment was exclusively with reference to civil or criminal proceedings arising from a trial.

Sh S K Gupta the learned counsel, by referring to the observation made by the Hon'ble Bombay H C in the case of Oracle Financial services argued that when there is no allegation by the Respondent counsel that the delay in disposal of the appeal is attributable to the appellant, the prayer for vacation of stay is not maintainable. He also submitted that the factors causing delay in disposal of the appeal, which is the main grievance of the Respondent, be taken into consideration while passing order on the present petition.

The learned counsel Sh Sailesh Kapoor added that the appellants are ready to argue the appeals for final disposal and the stay granted was never un conditional. In such a situation any order vacating the stay , when the judgment of Asian Resurfacing is not applicable would be prejudicial to the appellants.

Learned counsel Sh Rajiv Shukla while drawing attention to the opinion expressed by the Ministry of Law and Justice, Dept. of Legal Affairs , on a query made by the Central Board of Indirect Tax& customs , submitted that the said department has issued a clear

guideline to the effect that the Asian Resurfacing Judgment is with reference to civil and criminal Trial proceedings. He also submitted that the said judgment can be made applicable to an individual case and it has no general applicability.

Learned counsel Sh Manish Malhotra added that the judgment has been passed by the Hon'ble S C to remedy the position where a trial proceeding is stayed. The interim order passed y this tribunal since does not stay any trial proceeding and specific to the execution of the final order, the petition filed by the Respondent is on a misconception and mis interpretation of the said judgment.

In reply to the submissions made by the counsel for the appellants , the learned counsels Sh Rajesh Kumar and Sh S N Mahanta submitted that different High courts and other courts since interpreted the Judgment of Asian Resurfacing in different manner the Hon'ble SC in another order dt 15th October 2020 (Misc Application No 1577/2020 arising out of Crl Appeal no 1375-1376/2013)have clarified that the judgment of Asian Resurfacing applies to all courts and whatever stay has been granted by any court including the High Court shall automatically expire after six months. Hence the application filed by the respondent be allowed and the order of interim stay be vacated.

Having heard the argument and on a mindful reading of the order passed by the Hon'ble SC in March 2018 in the case of Asian Resurfacing it appears that the directions given in para 35 and 36 will apply when

- i) A civil or criminal case is pending in a court, meaning thereby a trial court or the High Court exercising original civil jurisdiction
- ii) The trial has commenced either by framing of issue in a civil trial and or on framing of charge in a criminal trial
- when the High court or civil or criminal Appellate/Revisional court have granted stay on the said trial proceedings and more than six months have passed since the date of order and no extension of stay has been allowed by a speaking order. The aforesaid directions will not apply to cases where a quasi judicial body or Tribunal grants stay.

Here is a situation, where the stay granted has not stayed the trial of any civil or criminal proceeding and the stay is specifically with regard to the recovery proceeding pursuant to a concluded inquiry and decision rendered by a quasi judicial authority, which is under challenge in the appeal.

It is true that the The Hon'ble SC , by their order dt 15th October 2020 passed in Asian Resurfacing case have reiterated that whatever stay granted by any court, including High Court, the same automatically expires after a period of six months , unless extension is granted for good reasons as per the judgment of March 2018. But this order can not be read in isolation. A conjunctive reading of para 35 and 36 the judgment of March 2018 and order dt 15th Oct 2020, leads to the only meaning that "A stay granted by any court" means and refers to a stay granted by the civil and criminal Appellate/ Revisional courts mentioned in para36 of the judgment and specifically with reference to a pending civil or criminal trial. It is not applicable to an appeal pending challenging the order passed in an already disposed of proceeding by a quasi judicial authority.

It will not be out of place to mention that the Hon'ble High Court of Bombay in the case of Oracle Financial referred supra have held in clear terms that there being no allegation that the petitioner is responsible for delay, merely relying on the judgment of the Hon'ble SC the stay can not be vacated in an appeal where the stay is in respect of the implementation of an already decided order by a quasi judicial Authority and challenged in the appeal.

In view of the aforesaid discussion, it is held that the petition filed by the Respondent for vacation of stay is without merit and rejected. Call on 25/03/2022 for arguments.

Appeal No. D-1/01/2017

M/s. B4 Security Pvt. Ltd.
Through Sh. S.K Gupta, Ld. Counsel for the Appellant

Appellant

Vs.

APFC, Delhi (S) Respondent
Through Sh. Avnish Kumar, Ld. Counsel for the Respondent

ORDER DATED :- 24/03/2022

Due to paucity of time the matter could not be taken up. List the matter on 04/08/2022 for final arguments.

Appeal No. D-1/20/2018

M/s. Shivalik House Keeping Services
Through S.K Gupta, Ld. Counsel for the Appellant

Appellant

Vs.

RPFC, Delhi (E)
Through None for the Respondent

Respondent

ORDER DATED :- 24/03/2022

Due to paucity of time the matter could not be taken up. List the matter on 04/08/2022 for final arguments.

Appeal No. D-1/21/2020

M/s. G.A Digital Web Word (P) Ltd. Appellant Through None for the Appellant

Vs.

RPFC-I, Delhi (E) Respondent Through Sh. S.N Mahanta, Ld. Counsel for the Respondent

ORDER DATED :- 24/03/2022

Due to paucity of time the matter could not be taken up. List the matter on 04/08/2022 for final arguments.

BEFORE THE PRESIDING OFFICER, CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL CUM LABOUR COURT-II, ROUSE AVENUE, DISTRICT COURT COMPLEX, DELHI.

Present:

Smt. Pranita Mohanty,

Presiding Officer, C.G.I.T.-Cum-Labour

Court-II, New Delhi.

ATA No.D-2/05/2021

M/s. Mag Filters and Equipments Pvt. Ltd.

Appellant

Vs.

RPFC, Gurgaon

Respondent

ORDER DATED:-24/03/2022

Present:- Shri S.K. Khanna, Ld. Counsel for the Appellant.

Shri Chakradhar Panda, Ld. Counsel for the Respondent.

This appeal challenges the order passed by the RPFC Gurugram on 10/11/2020 and the clarification dated 08/01/2021 u/s 7A of the EPF and MP Act 1952 (herein after referred to as the Act) assessing Rs. 5,918/- payable by the appellant establishment towards deficit PF dues of it's employees for period 3/2010 to 03/2014. The plea of the appellant taken in this appeal is that it is company duly incorporated under the companies Act and covered under the provisions of the EPF& MP Act. Summon wasearlier issued to the establishment to appear and participate in the inquiry

to be held u/s 7A of the Act, as it was noticed that there is deficit in deposit of PF dues for the aforesaid period. After the inquiry the Respondent passed the order dated 29/04/2016 determining Rs. 6,15,282/- due from the appellant for the employees of M/S Unique Services, the contractor independently covered under Act. Being aggrieved the appellant establishment had filed an appeal before this Tribunal earlier registered as ATA No 971(16)2016. This Tribunal after hearing the appeal allowed the same in part by order dated 17.12.2019 and remanded for reconsideration with reference to the employees of the contractor having a separate code no for EPF contribution. In compliance to the said direction the commissioner commenced a fresh inquiry and by order dated 10/11/2020 held that the appellant is liable to deposit Rs 5918/- as the deficit deposit for the inquiry period in respect of it's employees and Rs. 6,09,364/- shall be deposited by the contractor M/S Unique Services in respect of it's employees for whom it has received payment from the principal employer i.e the appellant. It was further ordered that if there would be any short fall in recovery of the assessed amount from the contractor referred above, the same shall be recovered from the appellant establishment which is the principal employer.

Being aggrieved by the said order the present appeal has been filed on the ground that the order is illegal in as much as the commissioner had failed to appreciate that the contractor having been allotted a separate code no under the Act is the principal employer for all practical purposes and his liability can not be fastened on the appellant. The appellant has thus prayed for setting aside the impugned order directing recovery of the short fall amount from the appellant.

In his written reply the learned counsel for the respondent, while supporting the impugned order submitted that the authorized representative of the contractor M/S Unique Services though appeared during the inquiry, did not submit complete record of the

payments received from the appellant and in such a situation the EO rightly recommended for recovery of the short fall from the principal employer and there by no illegality has been committed.

In his reply submission the learned counsel for the appellant submitted that on behalf of the appellant establishment all the relevant records showing payment of wages for the inquiry period in respect of manpower supplied by the contractor were produced. The commissioner never considered those records nor appreciated the fact that the contractor being the principal employer is liable for the deposits.

The provisions prescribed under Para 30 of the scheme speaks about the primary responsibility of the principal employer for depositing PF contribution of employees even if they are employed through a contractor. But the situation changes when the said contractor is an independent entity and allotted a separate code no for compliance of PF deposits.

In the case of Brakes India Ltd vs. EPFO, 2015 L.L.R and in the case of Madurai District Central Cooperative Bank vs. EPFO, 2012 LLR702, the Hon'ble High Court of Madras have clearly held that when the contractor is registered with the EPF dept and a code no has been allotted for compliance of the PF contribution of it's employees, he is to be treated as the independent and principal employer. The commissioner while passing the impugned order omitted to appreciate this aspect of the settled position of law, which makes the part of the order directing recovery of the short fall from the appellant illegal and liable for setting aside. Hence, ordered.

ORDER

The appeal be and the same is allowed. The observation and direction of the commissioner for recovery of the short fall amount recoverable from the contractor having name M/S Unique Services, from the appellant establishment is hereby set aside and the impugned order is modified to that extent. The learned counsel for the appellant as well as the Respondent informed that the contractor has in the mean time made deposit of the entire amount assessed. In that event, the commissioner is directed to be careful in future while passing the orders and should keep himself updated with the settled position of law which would help reducing multiplicity of litigation. A copy of this order be communicated to the commissioner who had passed the order and to his supervising Authorities for future guidance. Consign the record as per Rules.

Appeal No. D-2/32/2021

M/s. Surya Infracon India Pvt. Ltd.
Through Sh. S.K Khanna, Ld. Counsel for the Appellant

Appellant

Vs.

RPFC- II, Gurgaon, Gurugram-Through Sh. B.B Pradhan, Ld. Counsel for the Respondent Sh. Ravinder Kumar, Ld. Counsel for the Applicant. Respondent

ORDER DATED :- 24/03/2022

Today the case was listed for reporting compliance of the order dated 04.02.2022. The Appellant has submitted an FDR amounting to Rs. 35,23,328/- (ICICI Bank) which is taken on record as VDR no.158 dated23.03.2022. Accordingly, the Appeal stands admitted and there shall be stay on execution of the impugned order till finalization of the appeal. Further, the Ld. Counsel for the Appellant asked the permission to amend the memo of appeal and to add one Bhartiya Labour Union as a necessary party. The request of the appellant to file an application for amendment of the appeal memo is allowed. There is also one application filed by Sh. Mohammad Hasim Ali, and which is pressed by Sh. Ravinder Kumar, Ld. Counsel for the Applicant for impleading in this present case as a necessary party. The Ld. Counsel for the Appellant as well as the Ld. Counsel for the Respondent submitted that they had no objection if Sh. Mohd. Hasim Ali, is added as a Respondent no. 2. Accordingly, the application filed by sh. Mohd. Hasim Ali, for impleadment in the case is allowed. The Ld. Counsel for the Appellant is directed to provide the copy of the appeal to the newly added party and the Respondents are directed to file the reply to the appeal memo on or before 11/05/2022 which is the next date of hearing along with supplying a copy of the same upon the Appellant.

Appeal No. 260(16)2017

M/s. Tact India Appellant

Through S.K Khanna Ld. Counsel for the Appellant

Vs.

APFC, Gurgaon Respondent

Through Sh. S.N Mahanta, Ld. Counsel for the Respondent

ORDER DATED :- 24/03/2022

Final arguments heard in part. List the matter on 31/03/2022 for continuation of the arguments.

Appeal No. 221(16)2016

M/s. Vande Matram High School Through Ms. Nitu Mishra Ld.Counsel for the Appellant Appellant

Vs.

APFC, Faridabad
Through Sh. B.B Pradhan, Ld. Counsel for the Respondent

Respondent

ORDER DATED :- 24/03/2022

Due to paucity of time the matter could not be taken up. List the matter on 04/08/2022 for final arguments.

Appeal No. 1029(16)2016

M/s. ShyamSingh Bhatta Co. Gurgaon Through Sh. Krishan Kartik ,Ld. Counse for the Appellant Appellant

Vs.

APFC, Gurgaon
Through None for the Respondent

Respondent

ORDER DATED :- 24/03/2022

List the matter on 05/05/2022 for hearing on the miscellaneous petition filed by the Appellant/Applicant for restoration of the appeal.

Appeal No. D-2/15/2018

M/s. RFB Latex Pvt. Ltd.

Appellant

Through Sh. V.K Sharma, Ld. Counsel for the Appellant

Vs.

APFC, Noida

Respondent

Through Sh. Abhik Mishra, Ld. Counsel for the Respondent

ORDER DATED :- 24/03/2022

Due to paucity of time the matter could not be taken up. List the matter on 12/04/2022 for final arguments.