

**IN THE HIGH COURT OF HIMACHAL PRADESH AT
SHIMLA**

CWP No. 4751 of 2023

Decided on: 16.08.2023

Central Bank of India

.....Petitioner

Versus

State of Himachal Pradesh & Ors.

.....Respondents

Coram

HON'BLE MR. JUSTICE TARLOK SINGH CHAUHAN, JUDGE

HON'BLE MR. JUSTICE RANJAN SHARMA, JUDGE

WHETHER APPROVED FOR REPORTING? Yes

**For the petitioner : Mr. Ashok Sood, Senior Advocate
with Ms. Pooja Verma, Advocate.**

**For the respondents : Mr. Anup Rattan, Advocate
General with Mr. Y.W. Chauhan,
Mr. I.N. Mehta, Senior Additional
Advocates General and Ms.
Sharmila Patial, Additional
Advocate General.**

Ranjan Sharma, Judge (Oral)

Petitioner being a Nationalized Bank has filed
the instant petition with a following reliefs:-

- (i) Appropriate Writ, Order and direction may kindly be issued thereby declaring that the petitioner Bank shall have priority, preferential right and first charge/lien for realization bank dues from sale of immoveable property of the borrower which stood mortgaged with Bank over and above the crown debt in form of outstanding tax liability of borrower as claimed by HP Excise and Taxation Department from borrower as

land revenue as envisaged under the H.P. Public Money (Recovery of Dues) Act, 2000 while granting further consequential reliefs.

- (ii) Appropriate writ, order and directions may kindly be issued thereby ordering and directing the respondents Np. 1 to 3 to register Sale Certificate dated 15.01.2021 Annexure P-3 in respect of Flat having supper Area of 93.52 sq. meters situated on 6th floor of Seven storied building known as Shankar House stand built on land comprised in Khewat/Khatauni No. 15/36, Khasra No. 247, total area 0-01-87 Hectare Mauja Totu, Shimla H.P. (Missal Haquiat) in favour of Sh. Vishal son of Sh. Bhagwant, Resident of Flat No. 301, Maya Garden City, Zirakpur, SAS Nagar Mohali, Punjab, respondent No.6 in accordance with provisions of Section 17(2)(xii) read with Section 89(4) of Indian Registration Act, 1908;
- (iii) That appropriate writ in the nature of certiorari may kindly be issued thereby quashing the impugned actions of the respondents No. 1 to 3 whereby already mortgaged and sold property i.e. Flat having supper Area of 93.52 sq. meters situated on 6th Floor of Seven storied building known as Shankar House stand built on land comprised in Khewat/Khatauni No.15/36,

Khasra No.247, total area 0-01-87 Hectare Mauja Totu, Shimla H.P. (Missal Haqiat 2002-2003) has been attached vide Report/Rapat No.68, dated 2.11.2020 thereby removing obstruction in the registration of Sale Certificate dated 15.01.2021 Annexure P-3 by respondent No.3.

- (iv) To quash and set aside revenue entry made vide Report-Rapt No. 68, dated 2.11.2020 Annexure P-4 and revenue entry made in red ink in Jamawandi for the years 2012-2013 Annexure P-5 thereby ordering removal of attachment of mortgaged property sole property i.e. Flat having supper Area of 93.52 sq. meters situated on 6th Floor of Seven storied building known as Shankar House stand built on land comprised in Khewat/Khatauni No. 15/36, Khasra No. 247, total area 0-01-87 Hectare Mauja Totu, Shimla, H.P. (Missal Haqiat 2002-2003) for recovery of Tax Dues from the borrowers No. 4 and 5 which will enable the petitioner Bank and Respondent No.6 to have the Sale Certificate dated 15.01.2021 (Annexure P-3) registered with Sub-Registrar (Rural) from Respondent No.3 who is refusing to register the same on account of the said attachment entry in Jamawandi;

2. FACTS OF THE CASE

2(i) The background matrix of the case is that respondent No.4, namely Sh. Amit Kumar Sharma, raised loan of Rs.2.50 Crores, by way of a Cash Credit Loan Facility, for his business purposes from the Petitioner-Bank at Mani Majra, Branch Chandigarh. Respondent No.5, namely Smt. Archana Sharma alias Archana Thakur, stood as guarantor for repayment and discharge of the said loan liability of her husband, i.e. respondent No.4 (Amit Kumar Sharma) the borrower herein. Respondent No.5 being the owner of a semi furnished Flat having supper area of 93.52 sq. meters, situated on 6th Floor of seven storied building, known as Shankar House, on land comprised in Khewat/Khatauni No. 15/36, Khasra No. 247, total area 0-01-87 Hectare, in Mauja Totu, Shimla, H.P. mortgaged this property by deposit of title deeds, with the Petitioner-Bank on 22.05.2014, Annexure P-2. Since, respondent No.4 failed to discharge loan liability, the Petitioner-Bank, being the secured creditor declared the aforesaid loan account as NPA on 30.11.2017. Consequently, notice under Section 13(2) of The

Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 (hereinafter referred to as SARFAESI Act) was issued to respondent No.4. Since the Respondent No.4 as well as Respondent No.5 did not clear the outstanding dues within the statutory period of 60 days under Section 13(2) of the SARFAESI Act, therefore, the Petitioner-Bank, took possession of the aforesaid mortgaged property on 25.10.2018. In order to recover the outstanding liability, the Petitioner-Bank put the secured asset referred to above to E-auction/Sale as per notice, which was published in accordance with the Act and the Rules framed thereunder. Consequently, the mortgaged property i.e. the secured asset was auctioned by the Authorized Officer-Chief Manager Central Bank of India, Chandigarh on 15.01.2021, Annexure P-3, and the Sale Certificate was issued in favour of Auction Purchaser i.e. Respondent No.6-Sh. Vishal also.

2(ii) It is the case of the Petitioner-Bank that after the issuance of Sale Certificate, the aforesaid property ought to have been registered in the name of Auction Purchaser i.e. respondent No.6, for which the Bank as well

as respondent No.6 requested the Respondent No.3 i.e. Sub-Registrar (Rural) Shimla and Tehsildar (Rural) Shimla to do the needful but the Respondent No.3 conveyed its inability as per the Rapat No. 68, and letter No. 8226 dated 2.11.2020, Annexure P-4, on the ground that the secured asset i.e. mortgaged property was attached in favour of H.P. State Excise and Taxation Department and, therefore, the property mentioned in Sale Certificate cannot be registered in favour of the Auction Purchaser i.e. Respondent No.6.

2(iii) Based on Annexure P-4 (supra), Respondent No.3 relied on Annexure P-5, to show that as per Rapat Entry No.68, dated 2.11.2020, a red ink entry has been made under the orders of Tehsildar (Rural) Shimla, in Jamabandi, for the relevant period to the effect that the secured asset-Flat was attached in favour of H.P. State Excise and Taxation Department.

2(iv) Feeling aggrieved, against refusal to register, the Sale Certificate, vide Annexure P-4 and Annexure P-5, (supra), the Petitioner-Bank has come up, in the instant petition, seeking quashing of these orders/entries, with the direction to the respondents, to register the Sale

Certificate in favour of Respondent No.6-Auction Purchaser.

2(v) The matter was listed before this Court on 09.08.2023 when, this Court issued notice to the respondents with directions to file reply within a week. Today, the matter was again listed when, it was pointed out by Mr. Ashok Sood, learned Senior Counsel that the matter in issue is squarely covered by the judgment of Hon'ble Supreme Court in **Punjab National Bank vs. Union of India & Ors (2022) 7 SCC 260** and the judgment passed by Coordinate Bench of this Court in **LPA No. 156 of 2021**, titled as **State of H.P. & Os vs. State Bank of India and Ors** alongwith connected matters, **decided on 12.04.2023**.

3. Faced with this situation, Sh. Anup Rattan, learned Advocate General assisted by Mr. Yash Wardhan Chauhan, learned Senior Additional Advocate General appearing for respondents No. 1 to 3, did not dispute the aforesaid legal position. In view of this and with the consent of the parties we intent to dispose of the instant writ petition at this stage.

4. LEGAL POSITION & ANALYSIS

4(i) In order to appreciate the claim of the petitioner and the plea of the respondent, which is not disputed on facts and is also admitted in law, the provisions of Section 26E and Section 35 of the SARFAESI Act are reproduced hereinbelow:-

“26E. Priority to secured Creditors-

Notwithstanding anything contained in any other law for the time being in force, after the registration of security interest, the debts due to any secured creditor shall be paid in priority over all other debts and all revenues, taxes, cesses and other rates payable to the Central Government or State Government or local authority.

Explanation- For the purposes of this section, it is hereby clarified that on or after the commencement of the Insolvency and bankruptcy Code, 2016 (31 of 2016), in cases where insolvency or bankruptcy proceedings are pending in respect of secured assets of the borrower, priority to secured creditors in payment of debt shall be subject to the provisions of that code.

35. The provisions of this Act to override other laws-The provisions of this Act shall have effect, notwithstanding anything inconsistent therewith contained in any other law for the time being in

force or any instrument having effect by virtue of any such law.”

4(ii) The aforesaid legal provisions came up for discussion before the Hon’ble Supreme Court in **Punjab National Bank vs. Union of India & Ors (2022) 7 SCC 260**, which are reproduced hereinbelow:-

42. “Secondly, coming to the issue of priority of secured creditor’s debt over that of the Excise Department, the High Court in the impugned judgment has held that “In view of the matter, the question of first charge or second charge over the properties would not arise.” In this context, we are of the opinion that the High Court has misinterpreted the issue to state that the question of first charge or second charge over the properties, would not arise.

46. This Court, in **Dena Bank vs Bhikhabhai Prabhu Dass Parikh & Anr.** [(2000) 5 SCC 694], wherein the question raised was whether the recovery of sales tax dues (amounting to Crown debt) shall have precedence over the right of the bank to proceed against the property of the borrowers mortgaged in favour of the bank, observed as under:

“10. However, the Crown’s preferential right of recovery of debts over other creditors is confined to ordinary or unsecured creditors. The common law of England or the principles of equity and good conscience (as applicable to India) do not accord the Crown a preferential right of recovery of its debts over a mortgagee or pledgee of goods or a Secured Creditor.”

47. Further, in **Central Bank of India Vs. Siriguppa Sugars & Chemicals Ltd. & Ors.** [(2007) 8 SCC 353], while adjudicating a similar matter, this Court has held as under:

“18. Thus, going by the principles governing the matter, propounded by this Court there cannot be any doubt that the rights of the appellant-bank over the pawned sugar had precedence over the claims of the Cane Commissioner and that of the workmen. The High Court was, therefore, in error in passing an interim order to pay parts of the proceeds to the Cane Commissioner and to the Labour Commissioner for disbursal to the cane growers and to the employees. There is no dispute that the sugar was pledged with the appellant bank for securing a loan of the first respondent and the loan had not been repaid. The goods were forcibly taken possession of at the instance of the revenue recovery authority from the custody of the pawnee, the appellantbank. In view of the fact that the goods were validly pawned to the appellant bank, the rights of the appellantbank as pawnee cannot be affected by the orders of the Cane Commissioner or the demands made by him or the demands made on behalf of the workmen. Both the Cane Commissioner and the workmen in the absence of a liquidation, stand only as unsecured creditors and their rights cannot prevail over the rights of the pawnee of the goods.”

49. An SLP (No. 12462/2008) against the above judgement of the Bombay High Court stands dismissed by this Court on 17.07.2009 by relying upon the judgement in the matter of **Union of India vs SICOM Ltd. & Anr. Reported in [(2009) 2 SCC 121]**, wherein the question involved was “Whether realization of the duty under the **Central Excise Act** will have priority over the secured debts in

terms of the [State Financial Corporation Act, 1951](#)” and this Court held as under:-

“9. Generally, the rights of the crown to recover the debt would prevail over the right of a subject. Crown debt means the debts due to the State or the king; debts which a prerogative entitles the Crown to claim priority for before all other creditors. [See Advanced Law Lexicon by P. Ramanatha Aiyer (3rd Edn.) p. 1147]. Such creditors, however, must be held to mean unsecured creditors. Principle of Crown debt as such pertains to the common law principle. A common law which is a law within the meaning of [Article 13](#) of the Constitution is saved in terms of [Article 372](#) thereof. Those principles of common law, thus, which were existing at the time of coming into force of the Constitution of India are saved by reason of the aforementioned provision. A debt which is secured or which by reason of the provisions of a statute becomes the first charge over the property having regard to the plain meaning of [Article 372](#) of the Constitution of India must be held to prevail over the Crown debt which is an unsecured one.

50. In view of the above, we are of the firm opinion that the arguments of the learned counsel for the Appellant, on the second issue, hold merit. Evidently, prior to insertion of [Section 11E](#) in the [Central Excise Act, 1944](#) w.e.f. 08.04.2011, there was no provision in the Act of 1944 inter alia, providing for First Charge on the property of the Assessee or any person under the Act of 1944. Therefore, in the event like in the present case, where the land, building, plant machinery, etc. have been mortgaged/hypothecated to a secured

creditor, having regard to the provisions contained in [section 2\(zc\)](#) to (zf) of [SARFAESI Act](#), 2002, read with provisions contained in [Section 13](#) of the SARFAESI Act, 2002, the Secured Creditor will have a First Charge on the Secured Assets. Moreover, [section 35](#) of the SARFAESI Act, 2002 inter alia, provides that the provisions of the [SARFAESI Act](#), shall have overriding effect on all other laws. It is further pertinent to note that even the provisions contained in [Section 11E](#) of the Central Excise Act, 1944 are subject to the provisions contained in the [SARFAESI Act](#), 2002.

51. Thus, as has been authoritatively established by the aforementioned cases in general, and [Union of India vs SICOM Ltd.](#) (supra) in particular, the provisions contained in the [SARFAESI Act](#), 2002, even after insertion of [Section 11E](#) in the [Central Excise Act](#), 1944 w.e.f. 08.04.2011, will have an overriding effect on the provisions of the Act of 1944.

54. To conclude, the Commissioner of Customs and Central Excise could not have invoked the powers under Rule 173Q(2) of the Central Excise Rules, 1944 on 26.03.2007 and 29.03.2007 for confiscation of land, buildings etc., when on such date, the said Rule 173Q(2) was not in the Statute books, having been omitted by a notification dated 12.05.2000. Secondly, the dues of the secured creditor, i.e. the Appellant bank, will have priority over the dues of the Central Excise Department, as even after insertion of [Section 11E](#) in the [Central Excise Act](#), 1944 w.e.f. 08.04.2011, and the provisions contained in the [SARFAESI Act](#), 2002 will have an overriding effect on the provisions of the [Central Excise Act](#) of 1944”.

(Underlining Ours).

4(iii) While dealing with the scope of MSMED Act, 2006 vis-à-vis SARFAESI Act, 2002 and the validity of the order of attaching of mortgaged secured assets, in view of recoverable dues, the Hon'ble Apex Court has categorically held **in (2023) 3 SCC 210, titled as Kotak Mahindra Bank Ltd. vs. Girnar Corrugators Private Limited and Others**, that *non-obstante* clause in Section 26E of SARFAESI Act shall prevail over the MSMED Act, in absence of any specific express provision giving priority for payment under the MSMED Act over the dues of the secured creditors or over any taxes or cesses payable to central/state government or local authority. In this background, the Hon'ble Apex Court has held as under:-

“26. The short question which is posed for the consideration of this Court is whether the MSMED Act would prevail over the [SARFAESI Act](#)? The question is whether recovery proceedings / recoveries under the MSMED Act would prevail over the recoveries made / recovery proceedings under provisions of the [SARFAESI Act](#)?

27. It is the case on behalf of respondent No.1 that in view of Section 24 of the MSMED Act which provides that the provisions of Sections 15 to 23 of

the MSMED Act would have overriding effect and shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force and in view of the fact that the MSMED Act being a later enactment, then the [SARFAESI Act](#), the MSMED Act would prevail over the [SARFAESI Act](#).

28. While appreciating the above submissions, it is required to be appreciated that Sections 15 to 23 of the MSMED Act only provide for special mechanism for adjudication of the dispute along with enforcing certain other contractual and business terms on the parties such as time limit for payments and interest in case of delayed payments. In the entire MSMED Act, there is no specific express provision giving 'priority' for payments under the MSMED Act over the dues of the secured creditors or over any taxes or cesses payable to Central Government or State Government or Local Authority as the case may be.

29. In sharp contrast to this, [Section 26E](#) of the SARFAESI Act which has been inserted vide Amendment in 2016, it provides that notwithstanding anything inconsistent therewith contained in any other law for the time being in force, after the registration of security interest, the debts due to any secured creditor shall be paid in 'priority' over all other debts and all revenue taxes and cesses and other rates payable to the Central Government or State Government or Local Authority. However, the priority to secured creditors

in payment of debt as per [Section 26E](#) of the SARFAESI Act shall be subject to the provisions of the IBC. Therefore, such dues vis-a-vis dues under the MSMED Act, as per the decree or order passed by the Facilitation Council debts due to the secured creditor shall have a priority in view of [Section 26E](#) of the SARFAESI Act which is later enactment in point of time than the MSMED Act.

30. At this stage, it is required to be noted [Section 26E](#) of the SARFAESI Act which is inserted in 2016 is also having a non-obstante clause. Even as per the submission on behalf of respondent No.1, two enactments have competing non-obstante provision and nothing repugnant, then the non-obstante clause of the subsequent statute would prevail over the earlier enactments. As per the settled position of law, if the legislature confers the later enactment with a non-obstante clause, it means the legislature wanted the subsequent / later enactment to prevail. Thus, a 'priority' conferred / provided under [Section 26E](#) of the SARFAESI Act would prevail over the recovery mechanism of the MSMED Act. The aforesaid is to be considered along with the fact that under provisions of the MSMED Act, more particularly [Sections 15 to 23](#), no 'priority' is provided with respect to the dues under the MSMED Act, like [Section 26E](#) of the SARFAESI Act.

32. At this stage, the object and purpose of the enactment of [SARFAESI Act](#) is required to be considered. [SARFAESI Act](#) has been enacted to

regulate securitization and reconstruction of financial assets and enforcement of security interest and to provide for a central debts of security interest created on property rights, and for matters connected therewith or incidental thereto. Therefore, [SARFAESI Act](#) has been enacted providing specific mechanism / provision for the financial assets and security interest. It is a special legislation for enforcement of security interest which is created in favour of the secured creditor – financial institution. Therefore, in absence of any specific provision for priority of the dues under MSMED Act, if the submission on behalf of respondent No.1 for the dues under MSMED Act would prevail over the [SARFAESI Act](#), then in that case, not only the object and purpose of special enactment / [SARFAESI Act](#) would be frustrated, even the later enactment by way of insertion of [Section 26E](#) of the SARFAESI Act would be frustrated. If the submission on behalf of respondent No.1 is accepted, then in that case, [Section 26E](#) of the SARFAESI Act would become nugatory and would become otiose and/or redundant. Any other contrary view would be defeating the provision of [Section 26E](#) of the SARFAESI Act and also the object and purpose of the [SARFAESI Act](#).

33. Even otherwise the Naib Tehsildar was not at all justified in not taking possession of the secured assets / properties as per order dated 24.09.2014 passed by the District Magistrate under [Section](#)

14 of the SARFAESI Act. The order passed by the Naib Tehsildar refusing to take possession of the secured assets / properties despite the order passed under Section 14 of the SARFAESI Act on the ground that recovery certificates issued by respondent No.1 for recovery of the orders passed by the Facilitation Council are pending, is wholly without jurisdiction. While exercising power under Section 14 of the SARFAESI Act, even the District Magistrate has no jurisdiction and/or District Magistrate and/or even the Chief Metropolitan Magistrate has no jurisdiction to adjudicate the dispute between secured creditor and debtor.

35. Therefore, the order passed by the Naib Tehsildar refusing to take the possession pursuant to the order passed by the District Magistrate under Section 14 of the SARFAESI Act was wholly without jurisdiction and therefore also the same was liable to be set aside.”

(Underlining ours)

4(iv) A similar issue, came up for adjudication before the Coordinate Bench of this Court in **LPA No. 156 of 2021, decided on 12.04.2023**, titled as **State of H.P. & Ors vs. State Bank of India & Anr** alongwith connected matters. This LPA alongwith other connected matters were decided by relying upon the judgment of **Hon’ble Apex Court** in case of **Punjab National Bank** (supra) whereby,

the appeals filed by the State of Himachal Pradesh were dismissed.

4(v) Based on the judgment in case of **Kotak Mahindra Bank Limited** (supra), the Madras High Court in **M/s Siva Automotive Trading Private Limited vs. The Sub Registrar & Ors, W.P.(MD) No. 28500 of 2022 and W.M.P. (MD) No. 22505 of 2022, decided on 02.08.2023**, has held as under:-

6. “Therefore, once the fifth respondent bank exercises its power of selling the property through the Authorized Officer, the attachments made by the other respondents were rendered otiose. Thereafter, the only right of the sixth and seventh respondents was to claim their dues if any surplus money is left with the Authorized Officer under the SARFAESI Act. This position is no longer res integra and is recently reiterated by the Hon’ble Supreme Court of India in **Kotak Mahindra Bank Ltd vs. Girnar Corrugators Private Limited and Others (2023 (3) SCC 210)** and it is useful to extract paragraph No.32 which reads as hereunder:-

“...32. At this stage, the object and purpose of the enactment of the SARFAESI Act is required to be considered. The SARFAESI Act has been enacted to regulate securitization and reconstruction of financial assets and enforcement of security interest and to provide

for a Central database of security interest created on property rights, and for matters connected therewith or incidental thereto. Therefore, the SARFAESI Act has been enacted providing specific mechanism/provision for the financial assets and security interest. It is a special legislation for enforcement of security interest which is created in favour of the secured creditor-financial institution. Therefore, in absence of any specific provision for priority of the dues under the MSMED Act, if the submission on behalf of respondent No.1 for the dues under the MSMED Act would prevail over the SARFAESI Act, then in that case, not only the object and purpose of special enactment/the SARFAESI Act would be frustrated, even the later enactment by way of insertion of Section 26-E of the SARFAESI Act would be frustrated. If the submission on behalf of respondent 1 is accepted, then in that case, Section 26-E of the SARFAESI Act would become nugatory and would become otiose and/or redundant. Any other contrary view would be defeating the provision of Section 26-E of the SARFAESI Act and also the object and purpose of the SARFAESI Act.”

(Underlining Ours)

4(vi) It is worth mentioning that respondent No.2, Excise & Taxation Department cannot raise a priority claim over and above the Petitioner-Bank, when, as per Section

26E of SARFAESI Act introduced by amendment carried in 2016, the Petitioner-Bank has first charge over the properties being secured creditor in priority over all Other Debts, Revenues, Taxes, Cesses and Other Rates payable to the Central or State Government or Legal Authority and that too when, there is nothing on record to show (even by way of reply or by instructions) that the Respondent No.2 i.e. H.P. Excise and Taxation Department has resorted to assessment of liability; determination of liability and has issued notice of such determination/liability under the statute (i.e. under H.P. Vat Act or other corresponding statutes, if any). In absence of any assessment and the resultant determination of liability, the action of the Respondents in inserting red entry marks in Annexure P-4 and Annexure P-5, in revenue records and the resultant action of Respondent No.3, in refusing to register the Sale Certificate dated 15.01.2021, Annexure P-3, and to carry out the Mutation thereof, in favour of Respondent No. 6-Auction Purchaser, amounts to not only frustrating the statutory provisions of Section 26E of SARFAESI Act, enacted in the year 2016 but also amounts to curtailing or defeating the rights accruing to the Auction Purchaser-

Respondent No.6 herein, under the SARFAESI Act and the dictum of law laid down by the Hon'ble Apex Court, in case of **Punjab National Bank** and **Kotak Mahindra Bank** (supra) and the judgment of the Coordinate Bench of this Court **in LPA No. 156 of 2021** (supra), and, therefore, the impugned order(s) passed by the State Authorities in disallowing registration of Sale Certificate and the consequential mutation etc. being dehors the provisions of SARFAESI Act and the mandate of law, referred to above, are illegal and unsustainable.

5. CONCLUSION AND DIRECTION(S)

5(i) In view of the discussion, made hereinabove, the writ petition is allowed, with the following directions:-

- (i) The Order-Report dated 2.11.2020, **Annexure P-4**, issued by Respondent No.3 or Tehsildar (Rural) Tehsil Shimla, District Shimla, H.P. denying registration of Sale Certificate in revenue records is quashed and set aside.
- (ii) Similar note recorded in the Jamabandi, **Annexure P-5**, denying registration of Sale Certificate qua Respondent No.6 herein, is also quashed and set aside.

- (iii) Respondents No. 1 and 3 are directed to register the Sale Certificate in favour of Respondent No.6, on the basis of Sale Certificate dated 15.01.2021, Annexure P-3 and to extend all benefits accruing therefrom i.e. mutation etc. within six weeks from today.

The instant writ petition is allowed in above terms, with no order as to costs. Pending application(s), if any, also stands disposed of.

(Tarlok Singh Chauhan)
Judge

(Ranjan Sharma)
Judge

August 16, 2023
(himani)