

**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD****R/SPECIAL CIVIL APPLICATION NO. 13397 of 2024****FOR APPROVAL AND SIGNATURE:****HONOURABLE MR. JUSTICE BHARGAV D. KARIA
and
HONOURABLE MR. JUSTICE PRANAV TRIVEDI**

Approved for Reporting	Yes	No
		No

ZODIAC ENERGY LTD.**Versus****ASSISTANT COMMISSIONER OF STATE TAX, UNIT-5****Appearance:****MR SAURABH SOPARKAR, LD.SR.ADV WITH MR MAHARSHI V
PATEL(6548) for the Petitioner(s) No. 1****MS SHRUNJAL SHAH, AGP for the Respondent(s) No. 1****CORAM: HONOURABLE MR. JUSTICE BHARGAV D. KARIA
and
HONOURABLE MR. JUSTICE PRANAV TRIVEDI****Date : 17/07/2025****ORAL JUDGMENT****(PER : HONOURABLE MR. JUSTICE BHARGAV D. KARIA)**

Heard learned Senior Advocate Mr.Saurabh
Sopakar with learned advocate Mr.Maharshi
Patel for the petitioner and learned Assistant
Government Pleader Ms.Shrunjal Shah for the



respondent.

1. Learned advocate Mr.Maharshi Patel for the petitioner has tendered the draft amendment.

The same is allowed in terms of the draft. To be carried out forthwith.

2. **Rule,** returnable forthwith. Learned Assistant Government Pleader Ms.Shrunjal Shah waives service of notice of rule for and on behalf of the respondent.

3. Having regard to the controversy arising in this petition in narrow compass, with consent of the learned advocates for the parties, the matter is taken up for hearing.

4. By this petition under Article 227 of the



Constitution of India, the petitioner has prayed for the following reliefs :

“(A) This Hon'ble Court may be pleased to issue a writ of mandamus or any other appropriate writ in the nature of mandamus and/or an appropriate writ, order or direction, quashing and setting aside the impugned notice dated 05.08.2024 issued by the respondent authority (Annexure-A);

(AA) This Hon'ble Court may be pleased to issue writ of mandamus or any other appropriate writ, order or direction, quashing and setting aside the impugned order dated 04.02.2025 passed by the opponent authority in Form GST DRC-07 (Annexure - A/1);

(B) Pending admission, hearing and final disposal of this petition, this



Hon'ble Court may be pleased to stay the further proceedings that are initiated vide issuance of the impugned notice dated 05.08.2024 issued by the respondent authority (Annexure-A);

(BB) Pending admission, hearing, and final disposal of this petition, this Hon'ble Court may be pleased to stay the impugned order dated 04.02.2025 passed by the opponent authority in Form GST DRC-07 (Annexure-A/1);

(C) This Hon'ble Court may be pleased to grant such other and further relief and/or order in the interest of justice in favour of the petitioner."

5. The brief facts of the case are as under :

5.1. The petitioner is engaged in the business of supply and installation of the Solar Power



Generating System by accepting composite contract of supply and installation of the Solar Power Generating Plant.

5.2. For the purpose of the business of the petitioner, the petitioner assembles the required spare parts for installation of Solar Power Generating System and thereafter, as per the terms and conditions of the contract, such system is being installed at the place of the client.

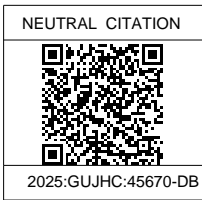
5.3. The respondent issued a Notification No.24/2018-Central Tax (Rate) on 31.12.2018 in exercise of the powers conferred under Sub-section (5) of Section 15 of the Gujarat Goods and Services Tax Act, 2017 (for short 'the GST



Act') whereby, an explanation to Entry No.234 came to be inserted which reads as under:

"Explanation: If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S. No. 38 of the Table mentioned in the notification No.11/2017-Central Tax (Rate), dated 28th June, 2017 [G.S.R. 690 (E)], the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent of the gross consideration charged for all such supplies, and the remaining thirty per cent of the gross consideration charged shall be deemed as value of the said taxable service."

5.4. In view of the aforesaid Notification,



the respondent-Authority considered the transactions entered into by the petitioner for supply of the Solar Power Generating System prior to 01.01.2019 as 'Works Contract' as per definition given in Section 2(119) of the GST Act for and issued a communication dated 19.10.2020 so as to levy the GST at the rate of 18% leviable on 'works contract' upon the petitioner.

5.5. The petitioner filed a detailed reply dated 03.12.2020 contending that transactions that are being entered into by the petitioner would squarely fall within the provisions of Section 8 of the GST Act as the transactions of the petitioner are composite and mix supply and as per the provisions of Section 2(90) of



the GST Act, in a composite contract, GST rate would be applicable as per the predominant rate and the transaction would be categorised as that of the supply at the rate of 5% only.

5.6. The petitioner also challenged the communication dated 19.10.2020 before this Court by preferring Special Civil Application No.6274 of 2021 which was withdrawn on 1st February, 2024 by the petitioner as the time limit to issue the notice under Section 73 of the GST Act was over by that time for the period under consideration i.e. Financial Year 2017-18.

5.7. The respondent thereafter issued the intimation in Form DRC-01A on 01.08.2024



invoking the provisions of Sub-section (5) of Section 74 of the GST Act and petitioner was called upon to file reply on such intimation within a period of three days. The petitioner by reply dated 2nd August, 2024, requested for further time of ten days to respond to the intimation, however, the respondent-Authority without granting any further time, issued the notice in Form DRC-01 on 05.08.2024.

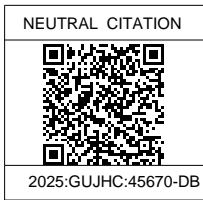
5.8. Being aggrieved, the petitioner has preferred this petition on the ground that respondent could not have issued the notice invoking the provisions of Sub-section 74(10) of the GST Act for extended period of limitation for assumption of jurisdiction for issuing show cause notice as there is no fraud



or any willful misstatement or suppression on part of the petitioner.

5.9. The petitioner has amended the petition after the respondent-Authority passed an Order-in-Original dated 04.02.2025 and has also challenged the same.

5.10. This Court by order dated 18.09.2024 issued the notice upon the respondent, however, as no stay was granted by this Court, the respondent passed the Order-in-Original dated 04.02.2025 in Form GST DRC-07 after considering the reply filed by the petitioner wherein also the petitioner has raised the issue of jurisdiction invoking Section 74(10) of the GST Act. The respondent after



considering the reply filed by the petitioner, determined the tax, interest and penalty as the petitioner did not submit any document with regard to the stay of the adjudication proceedings during the pendency of this petition.

6.1. Learned Senior Advocate Mr.Saurabh Soparkar for the petitioner submitted that there is no fraud or any willful misstatement or suppression part of the petitioner as the petitioner, from the day one has charged the GST at the rate of 5% in the Invoices and paid the same accordingly with the respondent.

6.2. It was submitted that the petitioner on receipt of the communication dated 19.10.2020,



proposing to levy the GST at the rate of 18% considering the composite supply of the Solar Generating System as the 'works contract' pursuant to the Notification No.24/2018 dated 31.12.2018 issued by the Government, to apply such Notification prior to 31.12.2018 has approached this Court by preferring a Special Civil Application No.6274 of 2021 which was withdrawn on expiry of the limitation period under Section 73 of the Act on 1st February, 2024.

6.3. It was submitted that the respondent could not have assumed the jurisdiction to issue the notice under Section 73(5) of the GST Act within three years from the date of filing of the annual return.



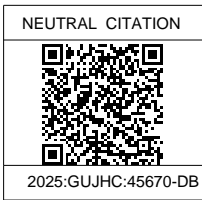
6.4. It was therefore submitted that the respondent could not have invoked the provisions of Section 74(10) of the GST Act while issuing the impugned notice in the Month of August, 2024 as there was no stay granted by this Court in the Special Civil Application No.6274 of 2021 for any proceedings to be initiated by the respondent-Authority.

6.5. It was submitted that provisions of Section 74 of the GST Act can be invoked only when it appears to the proper Officer that any tax has not been paid or short-paid or erroneously refunded or where Input Tax Credit has been wrongly availed or utilised by reason of fraud or any willful misstatement or



suppression of facts to evade tax. It was submitted that in the facts of the present case, there was no fraud or any willful misstatement or suppression of facts by the petitioner at any point of time which has been pointed out or reflected in the impugned show-cause notice which would have permitted the respondent to assume the jurisdiction to issue the notices under Section 74(1) read with Section 74(10) of the GST Act beyond the period of five years. It was therefore submitted that the impugned notice and the Order-in-Original passed by the respondent during the pendency of this petition is liable to be quashed and set aside.

7.1. On the other hand, learned Assistant



Government Pleader Ms.Shrunjal Shah for the respondent submitted that the respondent could not take any action under Section 73 of the GST Act in view of the pendency of the Special Civil Application No.6274 of 2021 filed by the petitioner before this Court challenging the communication dated 19.10.2020. It was submitted that as the matter was sub-judice before this Court, the time limit prescribed under Section 73 of the GST Act lapsed and thereafter, as the petitioner withdrew the petition, the respondent has issued the show-cause notice under Section 74 of the GST Act.

7.2. In support of her submissions, reliance was placed on the following averments made in the affidavit-in-reply filed on behalf of the



respondent:

“c) It is submitted that it is important to consider what had transpired in the intervening period.

i. Thereafter, representations were received by the GST Council seeking clarification regarding the GST Rates applicable on solar PV power projects on or before 1.01.2019 since the notification dated 24/2018 was applicable w.e.f. 01.01.2019. Therefore, it was clarified in Circular No. 163/19/2021 - GST that even for earlier period, the GST could be paid as per the earlier circular.

ii. It is submitted that the ratio of 30% and 70% was determined by the GST Council based on the available information and data provided by the



industry essentially for Solar segment) through MNRE, the matter was examined and it was found that the share of goods covered in the said entry (entry No. 234) in the supply of solar power plants constitutes around 70% while remaining parts/goods (not covered by S No.234) and services constitutes around 30% of the value of such EPC contracts. Therefore, a deemed value was prescribed in which 70% value of the total contract was prescribed for GST at 5% and the remaining 30% value was prescribed for GST at 18% [31st GST Council meeting held on 22.12.2018). This was uniformly applied to all such plants (Solar, wind and others) as evident from the 37th GST Council Meeting dated 20.12.2019. The said issue was first discussed in the 31st GST Council Meeting dated 22.12.2018 wherein the ratio was evaluated on the basis of a fair



estimation of the cost breakup. A copy of Circular No.163/19/2021 - GST is attached herewith as Annexure R3.

Further a copy of the relevant portion of the 37th Council meeting dated 20.12.2019 and 31st Council Meeting dated 22.12.2018 is attached herewith as Annexure R4 and R5 respectively.

iii. It is submitted that a notice u/s 74(5) was issued on 01.08.2024 in Form DRC-01A which is attached at Annexure E to the impugned Petition against which time was sought to file a reply.

iv. Thereafter, on 05.08.2014, notice in Form DRC-01 was issued being the last day to issue a notice u/s 74 of the Act. It is submitted that upon receipt of such notice, a Writ Petition was filed by the Petitioners before this Hon'ble Court challenging the invocation of s.



74. A copy of the screenshot of the Gujarat High Court portal was filed in reply before the answering Respondent.

v. It is submitted that since no stay was granted by the Hon'ble High Court further reminder notices were issued on 16.10.2024, 11.11,2024 and 15.11.2024. It is further submitted that personal hearing dates were granted in each reminder notices issued. A copy of the reminder notices dated 16.10.2024, 11.11.2024 and 25.11.2024 is attached herewith as Annexure R6, Annexure R7 and Annexure R8 respectively.

vi. It is submitted that since no reply was received by the answering Respondent, a final Notice dated 30.01.2025 was issued requesting them to produce a Stay Order of the Hon'ble Gujarat High Court since the time-limit



for passing an Order u/s 74 for FY 2017-18 was 05.02.2025.

vii. Thereafter, considering the facts of the present case, the impugned Order dated 04.02.2015 was passed by the answering Respondent.

d) It is submitted that the case of the Petitioners is that the notice u/s 74 is without jurisdiction and illegal since no appropriate reasons are stated for issuing the notice under the extended period of limitation.

e) In this regard, it is submitted that for undertaking the solar project installation various input goods are necessary like steel (18%), cement (28%) and Solar Cells (5%). Further input services required is primarily Labour (18%) and transportation (12%). Upon scrutinizing the Inward supply of the

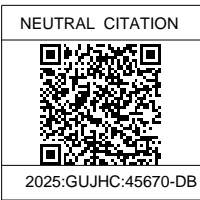
Petitioners for FY 2017-18 it was found as below:

Rate of Tax	Taxable Value	Percent of taxable value
28%	Rs.97,85,865.27	5.022%
18%	Rs.8,12,98,341.64	4.1%
12%	Rs.1,61,415.01	0.08%
5%	Rs.5,44,61,129.01	53%
	Rs.4,91,23,800	

f) It is further submitted that the outward supplies of the Petitioners evidence as below:

Rate of Tax	Taxable Value	Percent of taxable value
5%	Rs.26,25,85,387	90.7
18%	Rs.2,69,82,669	9.31
18%-RCM	Rs.1,01,56,248	
Total	28,95,68,056	

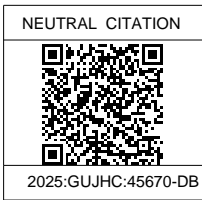
g) It is submitted that it is evident from the above data that while the Petitioners have purchased input goods of more than 45% of the total taxable value amounting to Rs.9,10,84,807/- to



be utilized in the business for output supply, it has shown that such goods with installation services were provided to the recipients for a total amount of Rs.2,69,82,669/- being only 9.31% of the total taxable value.

h) It is further submitted that while Solar Cells were purchased having a taxable value of Rs.10,35,84,929/-, the same were sold at a value of Rs. Rs.26,25,85,387/-.

It is submitted that the value addition is of more than 160% which clearly evidences that to evade payment of GST. It is submitted that to get benefit of paying tax at a lower rate of 5%, taxable value was reduced in the invoices that were issued for installation charges and the charges of the services supplied including building



of foundation of solar panels.

i) It is further submitted that the tax invoice produced by the Petitioners before the answering Respondent dated 24.04.2018 with regard to installation of solar power plant of 15KWP is attached herewith as Annexure R9. The said invoices evidence that the installation charges were only Rs.15,000/- for installing a 15KWP Solar Power Plant amounting to Rs.9,45,000/-. This clearly evidences suppression and willful misstatement for invoking jurisdiction u/s 74 of the Act.

j) It is further submitted that since after the communication dated 19.10.2020, the Petitioner filed a writ Petition and thereafter was not complying to the notices issued and further was not providing the documents



sought like invoices and further bifurcation of supply to verify whether the taxes are duly paid, the answering Respondent had no option but to issue the impugned notice u/s 74 since it was evident from the conduct of the Petitioners that they were indulging in suspicious activities to evade payment of tax at the appropriate rate.”

7.3. Referring to the above averments, it was submitted that the respondent had no option but to issue the impugned notice under Section 74 of the GST Act as it is evident from the conduct of the petitioner that the petitioner has indulged in suspicious activity to evade the payment of tax at the appropriate rate by not disclosing the correct facts which amounts to suppression as per the definition of



'Suppression' given in the Explanation 2 to Section 74 of the GST Act which defines the suppression to mean that non-declaration of facts or information which a taxable person is required to declare in the return, statement, report or any other document furnished under the Act or the Rules made thereunder, or failure to furnish any information on being asked for, in writing by the proper Officer.

7.4. It was submitted that the petitioner deliberately has challenged the communication dated 19.10.2020 so as not to provide the information sought for in the said communication and thereafter, withdrew the petition so as to prevent the respondent from taking actions under the provisions of the GST



Act and therefore, the conduct of the petitioner is nothing but not to give the information to the respondent which will amount to suppression so as to give jurisdiction to the respondent-Authority to invoke the provisions of Section 74 of the GST Act.

8. Having heard the learned advocates for the respective parties and having considered the facts of the case as well as the material placed on record, it appears that it is not in dispute that the Notification No.24/2018 was issued on 31.12.2018. Therefore, the endeavor on part of the respondent to rope in the transactions of the petitioner entered into prior to the said date would not be tenable by



considering the composite supply of Solar Energy System of the petitioner as a works contract so as to attract the GST rate of 18% instead of 5%. In this regard it would be germane to refer to the provisions of Section 73 and 74 of the GST Act which read as under:

“73. (1) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised for any reason, other than the reason of fraud or any wilful misstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or



utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty leviable under the provisions of this Act or the rules made thereunder.

(2) The proper officer shall issue the notice under sub-section (1) at least three months prior to the time limit specified in sub-section (10) for issuance of order.

(3) Where a notice has been issued for any period under sub-section (1), the proper officer may serve a statement, containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for such periods other than those covered under sub-section (1), on



the person chargeable with tax.

(4) The service of such statement shall be deemed to be service of notice on such person under sub-section (1), subject to the condition that the grounds relied upon for such tax periods other than those covered under sub-section (1) are the same as are mentioned in the earlier notice.

(5) The person chargeable with tax may, before service of notice under sub-section (1) or, as the case may be, the statement under sub-section (3), pay the amount of tax along with interest payable thereon under section 50 on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment.

(6) The proper officer, on receipt of



such information, shall not serve any notice under sub-section (1) or, as the case may be, the statement under sub-section (3), in respect of the tax so paid or any penalty payable under the provisions of this Act or the rules made thereunder.

(7) Where the proper officer is of the opinion that the amount paid under sub-section (5) falls short of the amount actually payable, he shall proceed to issue the notice as provided for in sub-section (1) in respect of such amount which falls short of the amount actually payable.

(8) Where any person chargeable with tax under sub-section (1) or sub-section (3) pays the said tax along with interest payable under section 50 within thirty days of issue of show cause notice, no



penalty shall be payable and all proceedings in respect of the said notice shall be deemed to be concluded.

(9) The proper officer shall, after considering the representation, if any, made by person chargeable with tax, determine the amount of tax, interest and a penalty equivalent to ten per cent. of tax or ten thousand rupees, whichever is higher, due from such person and issue an order.

(10) The proper officer shall issue the order under sub-section (9) within three years from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or within three years from the date of erroneous refund.

(11) Notwithstanding anything contained



in sub-section (6) or sub-section (8), penalty under sub-section (9) shall be payable where any amount of self-assessed tax or any amount collected as tax has not been paid within a period of thirty days from the due date of payment of such tax.

74. (1) *Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilised by reason of fraud, or any wilful misstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not*



pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty equivalent to the tax specified in the notice.

(2) The proper officer shall issue the notice under sub-section (1) at least six months prior to the time limit specified in sub-section (10) for issuance of order.

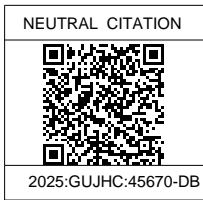
(3) Where a notice has been issued for any period under sub-section (1), the proper officer may serve a statement, containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for such periods other than those covered under sub-section (1), on the person chargeable with tax.

(4) The service of statement under sub-



section (3) shall be deemed to be service of notice under sub-section (1) of section 73, subject to the condition that the grounds relied upon in the said statement, except the ground of fraud, or any wilful-misstatement or suppression of facts to evade tax, for periods other than those covered under sub-section (1) are the same as are mentioned in the earlier notice.

(5) The person chargeable with tax may, before service of notice under sub-section (1), pay the amount of tax along with interest payable under section 50 and a penalty equivalent to fifteen percent of such tax on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment.



(6) The proper officer, on receipt of such information, shall not serve any notice under sub-section (1), in respect of the tax so paid or any penalty payable under the provisions of this Act or the rules made thereunder.

(7) Where the proper officer is of the opinion that the amount paid under sub-section (5) falls short of the amount actually payable, he shall proceed to issue the notice as provided for in sub-section (1) in respect of such amount which falls short of the amount actually payable.

(8) Where any person chargeable with tax under sub-section (1) pays the said tax along with interest payable under section 50 and a penalty equivalent to twenty five per cent. of such tax within thirty days of issue of the notice, all



proceedings in respect of the said notice shall be deemed to be concluded.

(9) The proper officer shall, after considering the representation, if any, made by the person chargeable with tax, determine the amount of tax, interest and penalty due from such person and issue an order.

(10) The proper officer shall issue the order under sub-section (9) within a period of five years from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or within five years from the date of erroneous refund.

(11) Where any person served with an order issued under sub-section (9) pays the tax along with interest payable



thereon under section 50 and a penalty equivalent to fifty per cent. of such tax within thirty days of communication of the order, all proceedings in respect of the said notice shall be deemed to be concluded.

Explanation 1.— *For the purposes of section 73 and this section, -*

(i) the expression "all proceedings in respect of the said notice" shall not include proceedings under section 132;

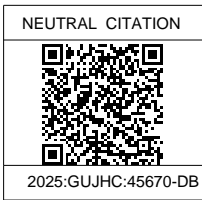
(ii) where the notice under the same proceedings is issued to the main person liable to pay tax and some other persons, and such proceedings against the main person have been concluded under section 73 or section 74, the proceedings against all the persons liable to pay penalty under



sections 122, 125, 129 and 130 are deemed to be concluded.

Explanation 2.—*For the purposes of this Act, the expression "suppression" shall mean non-declaration of facts or information which a taxable person is required to declare in the return, statement, report or any other document furnished under this Act or the rules made thereunder, or failure to furnish any information on being asked for, in writing, by the proper officer."*

9. On perusal of the impugned show-cause notice issued on 05.08.2024, it appears that the same does not reflect any fraud, wilful misstatement or suppression of facts on part of the petitioner which is tried to be made good by filing the affidavit-in-reply by the



respondent.

10. The contention in the paragraph No.6 of the show-cause notice ascribing the intention of the petitioner for timing of the withdrawal of the earlier petition on the ground that the petitioner intended to evade tax, is also without any basis and therefore, such recording of the reasons for assumption of jurisdiction for extended period of limitation under Section 74 of the GST Act cannot be accepted.

11. The petitioner challenged the communication dated 19.10.2020 before this Court by preferring Special Civil Application No.6274 of 2021 and this Court has not granted



stay on any of the proceedings to be initiated by the respondent-Authority and as such, the respondent could not have issued the impugned show-cause notice by invoking extended period of limitation of five years as admittedly, the limitation for issuance of the notice under Section 73 of the GST Act expired on completion of the three years from the date of filing of the annual return for the period under consideration i.e. 2017-18.

12. Therefore, without going into the merits of the matter, only on the ground that the respondent-Authority could not have assumed the jurisdiction to issue the impugned notice under Section 74(1) read with Section 74(10) of the GST Act by considering the period of

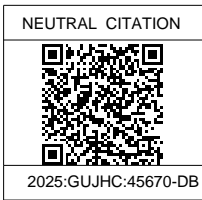


limitation as five years from the date of filing of the annual return in absence of any fraud or wilful misstatement or suppression of facts on part of the petitioner, such notice is liable to be quashed and set aside.

13. The contention raised on behalf of the respondent that the conduct of the petitioner by not providing the details pursuant to the communication dated 19.10.2020 and approaching this Court by preferring the Special Civil Application No.6274 of 2021 and withdrawing the same on 01.02.2024 as the limitation to issue notice under Section 73 of the GST Act had expired, cannot be accepted as the impugned notice dated 05.08.2024 only refers to the intention of the petitioner to evade



tax without there being any material on record to show that the petitioner has committed fraud or has made any wilfull misstatement or made any suppression of facts before the respondent-Authority. Moreover, the reliance placed on the definition of 'Suppression' in Explanation 2 to Section 74 of the GST Act is also not applicable in the facts of the case as the respondent has failed to point out in the impugned show-cause notice that the petitioner has failed to declare the facts or information which the petitioner is required to declare in the return, statement, report or any other document furnished under the GST Act or the Rules made thereunder or the petitioner has failed to furnish any information on being



asked for in writing by the proper Officer. In absence of such facts demonstrated in the show-cause notice, the respondent-Authority could not have assumed the jurisdiction under Section 74 of the GST Act.

14. In view of the foregoing reasons, the petition succeeds and the impugned show-cause notice dated 05.08.2024 and the consequent Order-in-Original dated 04.02.2025 are hereby quashed and set aside. Rule is made absolute to the aforesaid extent. No orders as to cost.

(BHARGAV D. KARIA, J)

(PRANAV TRIVEDI,J)

PALAK