

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
NEW DELHI**  
PRINCIPAL BENCH, COURT NO. I

**CUSTOMS APPEAL NO. 50782 of 2020**

[Arising out of the Order-in-Appeal No. CCA/CUS/D-II/PREV./NCH/1409/19-20 dated 28.02.2020 passed by Commissioner of Customs (Appeal) New Delhi]

**Principal Commissioner of Customs  
(Preventive), Commissionerate** ...Appellant  
New Customs House, Near I.G.I. Airport,  
New Delhi – 110 037

Versus

**Shri Amit Goel** ...Respondent  
R/o S-33, Panchsheel Park,  
New Delhi-110017

With

**CUSTOMS MISCELLAEOUS APPLICATION NO. 50723 OF 2022**  
(on behalf of the Revenue)

**APPEARANCE:**

Shri Rakesh Kumar, Authorised Representative for the Department

Shri Tarun Gulati, Senior Advocate and Shri Kishore Kunal with Ms. Ankita Prakash, Advocate for the Respondent

**CORAM:**

**HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT  
HON'BLE MR. P. V. SUBBA RAO, MEMBER ( TECHNICAL )**

**Final Order No. 55113 /2024**

**Date of Hearing : 17/01/2024  
Date of Decision: 07/03/2024**

**P V SUBBA RAO:**

1. The order dated 28.2.2020 <sup>1</sup> passed by the Commissioner (Appeal) setting aside the penalty imposed on Shri Amit Goel is assailed by the Revenue in this appeal. Miscellaneous Application No. 50723 of 2022 has been filed by the Revenue seeking bring on record certain evidence. The factual matrix which culminated in the issue of the impugned order is as follows.

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**1 Impugned order**

2. Receiving specific intelligence, officers of the Customs (Preventive), New Delhi visited the shop of Shri Rajesh Kumar at Chandni Chowk and seized 20 Kg of foreign marked gold from him under section 110 of the Customs Act, 1962 <sup>2</sup> believing it to be smuggled gold liable to confiscation under section 111 of the Act and also seized Rs. 6.44 crores believing this amount to be sale proceeds of smuggled gold liable to confiscation under section 121 of the Act.

3. When any goods to which section 123 of the Act applies are seized under the reasonable belief that they are smuggled goods, the burden of proving that they are not smuggled goods rests on the person from whom they are seized and also on any other person who claims to be the owner of the goods. This section reads as follows:

**"123. Burden of proof in certain cases.—(1) Where any goods to which this section applies are seized under this Act in the reasonable belief that they are smuggled goods, **the burden of proving that****

**they are not smuggled goods shall be—**

(a) in a case where such seizure is made from the possession of any person,—

(i) **on the person from whose possession the goods were seized; and**

(ii) **if any person, other than the person from whose possession the goods were seized, claims to be the owner thereof, also on such other person;**

(b) in any other case, on the person, if any, who claims to be the owner of the goods so seized.

(2) This section shall apply to gold, and manufactures thereof, watches, and any other class of goods which the Central Government may by notification in the Official Gazette specify."

4. In this case, when questioned, Shri Rajesh Kumar explained that he was a broker and that he deals in foreign marked gold and gets a commission on such sales and that the seized gold, which was in a bag in his shop at the time of seizure, was brought to him by Shri Pankaj Kumar- an employee of Shri Amit Goel- who was sitting across him in the shop at the time of seizure. He further said that in all, 27 kg of gold was brought by Shri Pankaj Kumar of which 7 kg was sold and the sale proceeds of this sale and of some other foreign marked gold brought by Pankaj Kumar during the previous week was the amount of Rs. 6.44 crores (which was seized by the officers). He also said that the gold belonged to Shri Amit Goel whose employee, Shri Pankaj Kumar, brought it to him and which he sells in the market for a commission.

5. Shri Pankaj Kumar also affirmed that he was an employee of Shri Amit Goel and that he had brought the gold sent by Shri Amit Goel to Shri Rajesh Kumar.

6. Following up, the residence and office premises of Shri Amit Goel were searched and nothing incriminating was found or recovered as a result of these searches. Summons were issued to Shri Amit Goel but he had not joined the investigation nor had he given his statement. Instead, he filed a Writ Petition before the Delhi High Court which was dismissed. Thereafter, he joined the investigation and gave his statement on 18.11.2016. Shri Goel denied having anything to do with the gold but accepted that Shri Pankaj Kumar was

an employee of M/s Shine Star Build Cor Pvt Ltd. owned by his family and hence had been known to him for 10 years. He also said that he had known Shri Rajesh Kumar for 10 months after he was introduced to him at a social function. He also agreed that he was in touch with Shri Rajesh Kumar on a regular basis because he was in the business of advising his clients on investments in stocks and commodities and for this purpose, he needs to keep track of the price trends of gold in the market on a regular basis which information he gets from Shri Rajesh Kumar.

7. When asked, Shri Pankaj Kumar said that he had brought the gold to Shri Rajesh Kumar along with his colleague Shri Santosh Kumar- another employee of Shri Amit Goel in *Chevrolet Beat* car which belongs to the company owned by Shri Amit Goel and that Shri Santosh Kumar had left after dropping him at the place of Shri Rajesh Kumar. Shri Santosh Kumar could not be traced and his statement was not recorded.

8. Statements of two of the employees of Shri Rajesh Kumar viz., Shri Ajay Mahto and Shri Manoj Kumar were also recorded who also confirmed that Shri Amit Goel would regularly send foreign marked gold to Shri Rajesh Kumar for sale.

9. During further investigations, call data records of the mobile phones were obtained. These also confirmed that Shri

Amit Goel was in touch with Shri Rajesh Kumar and Shri Pankaj Kumar on that day and had made several calls to them before the seizure. When questioned, Shri Amit Goel said that he made several calls because Shri Pankaj Kumar had not reported for work on that date and that his calls to Shri Rajesh Kumar were related to enquiries about the prices of gold about which he contacts him on a regular basis.

10. After completing investigations, a Show Cause Notice dated 12.04.2017<sup>3</sup> was issued to Shri Rajesh Kumar, Shri Pankaj Kumar, Shri Santosh Kumar and Shri Amit Goel calling upon them to show cause why:

"(i) The foreign marked Gold Bars totally weighing 20.643 kilograms having market value of Rs. 6,46,57,189/- (Rupees Six Crore Forty Six Lakhs Fifty Seven Thousand One Hundred Eighty Nine only) seized from the premises located at 1164/7 & 8, Basement, Kucha Mahajani, Chandni Chowk, Delhi-110006, should not be confiscated under the provisions of sections 111(d), 111 (o) and 111 (p) of the Customs Act, 1962;

(ii) The Indian currency notes amounting to, Rs. 6,43,74,000/- (Rupees Six Crore Forty Three Lakhs Seventy Four Thousand Only), as has been ascertained and reported by the Bank of India while depositing Rs. 6,44,00,000/- recovered from the premises located at 1164/7 & 8, Basement, Kucha Mahajani, Chandni Chowk, Delhi-110006, admitted to be the sale proceeds of smuggled gold, should not be confiscated under Section 121 of the Customs Act, 1962; and

(iii) Penalty should not be imposed on each of them, individually, under section 112 of the Customs Act,

1962 for the acts of omission and commission, as brought out in the foregoing paras.

11. These proposals were confirmed in the Order-in-Original dated 15.02.2019 passed by the Additional Commissioner. On appeal by Shri Amit Goel, the Commissioner (Appeal) passed the impugned order setting aside the penalty of Rs. 80,00,000/- imposed on him. In a separate order dated 30.06.2021 passed an appeal by Shri Rajesh Kumar, the Commissioner (Appeals) upheld the confiscation of the gold and cash and imposition of penalty on him. Revenue filed this appeal to assail the setting aside of the penalty on Shri Amit Goel by Order in Appeal dated 15.02.2019.

12. Shri Rajesh Kumar filed Customs Appeal No. 51709 of 2021 assailing the penalty imposed on him and upholding the penalty by the Commissioner (Appeals) by Order in Appeal dated 30.06.2021. This was listed before the learned Single Member as the penalty in dispute in that case was less than Rs. 50,00,000/-. It needs to be pointed out that nobody claimed the ownership of the gold or cash or had assailed their confiscation. According to Shri Rajesh Kumar and Shri Pankaj Kumar, they belong to Shri Amit Goel and they did not contest their confiscation. According to Shri Amit Goel, he had nothing to do with the gold or the cash and he also did not contest their confiscation.

13. Learned authorised representative for the Revenue submits that when the appeal of Shri Rajesh Kumar was listed before the learned member, he was apprised that that appeal which arose from the same investigation in which this appeal is pending before the division bench and hence that appeal may also be transferred to this division bench so that both appeals could be heard together. However, the learned member had not accepted this submission during the hearing and decided that appeal by Final Order No. 51030 of 2022 dated 31.10.2022. Both sides rely on this order of the learned member in this appeal. Although the confiscation of the goods was never in dispute and although Shri Amit Goel was not a party in the appeal before the learned member, he held that Shri Rajesh Kumar was not a man of sufficient means (based on his income tax returns) and hence concluded that Shri Amit Goel was the real owner of the gold that was confiscated and further went on to set aside the confiscation. As he had set aside the confiscation, he had also set aside the penalty imposed on Shri Rajesh Kumar.

14. Learned authorised representative for the Revenue relies on this final order to assert that since Shri Amit Goel was already held to be the owner of the gold by the learned member and this supports Revenue's case that penalty imposed on him must be upheld. Learned senior counsel for Shri Amit Goel, on the other hand, relies on it to assert that since the learned member had already set aside the

confiscation of the gold, itself, the penalty on Shri Amit Goel which is a consequence of the confiscation cannot be imposed.

15. Before examining the other submissions on both sides and deciding on the prayer of the Revenue in this appeal to restore the penalty imposed on Shri Goel by the adjudicating authority by setting aside the order of the Commissioner (Appeals) to that extent, we proceed to decide if the Final Order of the learned single member in the appeal of Shri Rajesh Kumar will have a bearing on the decision in this appeal.

16. Undisputedly, nobody assailed the confiscation of the gold and cash in either of the cases because nobody was claiming their ownership- either Shri Rajesh Kumar or Shri Amit Goel. Therefore, the question of confiscation, not having been assailed by either party, was not a question before the learned member for a decision.

17. Secondly, even the question of ownership of the gold was also not before the learned member and if at all it was to be determined if Shri Amit Goel was the owner of the gold and cash, it could not have been done in an appeal in which he was not a party and further without even issuing him a notice or hearing him.

18. Thirdly, even if the gold belonged to Shri Amit Goel, it was still gold covered under section 123 and had foreign markings and hence was seized by the Customs officers on the

reasonable belief that it was smuggled gold. The burden of proving that it was not smuggled rests on the person from whom it was seized viz., Shri Rajesh Kumar or any other person who claims to be the owner of the gold. Neither Shri Rajesh Kumar nor Shri Amit Goel had produced any evidence to show that it was not smuggled gold nor claimed before the original authority or the Commissioner (Appeals) or the learned member that it was not smuggled gold. Therefore, there was no reason whatsoever to set aside the confiscation even if the owner of the gold was Shri Amit Goel.

19. For all these reasons, we find that the order of the learned member cannot be relied upon to decide this appeal. We, therefore, reject the reliance on this order by both sides.

20. We now proceed to examine the submissions made by both sides and decide this appeal.

### **Submissions on behalf of the appellant Revenue**

21. Shri Rakesh Kumar, learned authorised representative made the following submissions.

- i. In this case, 20.643 kg gold of foreign origin was seized without any documents to show their licit import from Shop No 7 where Shri Rajesh Kumar (Shop Owner) and Shri Pankaj Kumar Singh (an employee of the Appellant Shri Amit Goel) were present. On further search at Shop No 8 (Owner Rajesh Kumar) adjacent to shop No 7, currency of total value of Rs 6.44 Cr was also recovered.

ii. Shri Rajesh Kumar stated that 27 kg gold was sent to him by Shri Amit Goel, through his employee, Shri Pankaj Kumar, of which he had sold 7 kg immediately and sale proceeds are part of the currency the currency found in Shop No. 8 which was seized. He also said that in the past also he had adopted the same modus operandi to sell gold sent by Shri Amit Goel.

iii. Shri Pankaj Kumar who had brought the gold also confirmed in his statement that it belonged to Shri Amit Goel. He also explained that the gold was brought by him along with another employee of Shri Goel, viz., Shri Santosh in a Chevrolet Beat car of Shri Amit Goel and that Shri Santosh had left immediately on some other work. Shri Santosh never appeared before the DRI till date.

iv. Shri Pankaj Kumar retracted his statement belatedly after more than a month. He had not even retracted it when he was arrested and produced before the magistrate. Both employees of Shri Rajesh Kumar, (Shri Manoj Kumar and Shri Ajay Mahto) also said that the gold belonged to Shri Amit Goel and they have not retracted their statements till date.

v. Circumstantial evidence in the form of Call Data Records<sup>4</sup> shows that there were calls between Shri Rajesh Kumar and Shri Amit Goel. Shri Goel had not appeared in

response to summons and had not cooperated with the investigation.

vi. These propositions were accepted by the Commissioner (Appeals) in the order while confirming the penalty imposed on Shri Rajesh Kumar but he set aside the penalty on Shri Amit Goel.

vii. Thus, on the one hand, the Commissioner (Appeals) relied on the self- confessional statement of Shri Rajesh Kumar recorded under Section 108 of the Customs Act, 1962 dated 15.10.2016 even though it was retracted afterwards insofar as the confiscation of the gold and sale proceeds of the smuggled gold and imposition of penalty on Shri Rajesh Kumar was concerned, but did not rely on it when it came to affirmation of penalty imposed on Shri Amit Goel.

viii. The Commissioner (Appeals) had also ignored the fact that Shri Rajesh Kumar admitted that during 6-7 months prior to this seizure there were 4-5 deliveries by the employees of Shri Amit Goel which matched with the statement of Shri Pankaj Kumar Singh dated 15.10.2016.

ix. Shri Rajesh Kumar said that Shri Amit Goel had informed him about the consignment on 14.10.2016 by calling him on his mobile Number six times. The CDR call records also substantiate the same.

x. Also, the Panchnama dated 14.10.2016 states that the gold was recovered from Shop No 7 found in a bag. It was always stated in all his statements by Shri Rajesh Kumar that the gold was kept in a bag brought by Shri Pankaj Kumar Singh kept at the Counter. The statement of Pankaj Kumar Singh should not have been admitted in parts by the Commissioner (Appeals). The above facts are corroborated from the cross examination of Officers of DRI and that of Shri Rajesh Kumar by Shri Pankaj Kumar Singh.

xi. The statement of Shri Rajesh Kumar on 27.01.2017 also revealed that the employee of Shri Amit Goel had visited the shop 6-7 times from June 2016 up to 14th October 2016. The same has been corroborated from the statements of other Noticee and the employee of Shri Rajesh Kumar.

xii. Hon'ble Apex Court in the case of Collector of Customs Vs D. Bhhoormull 1983 (13) ELT 1546 held that the Department cannot prove the case with mathematical precision and in all preponderance of probabilities it is categorical and clear that Shri Amit Goel is the mastermind who is a smuggler in the guise of a research Analyst and Chief Investment strategist.

xiii. Retraction statement of Shri Pankaj Kumar Singh is an afterthought tutored by Shri Amit Goel and non-cooperation and non- appearance of the other employee

Shri Santosh in the investigation is also an important piece of evidence which to be tutored by Shri Amit Goel only.

xiv. As per the statement of Shri Pankaj Kumar Singh dated 13.02.2017 the Mobile No 8826957178 issued in the name of his brother Shri Neeraj Kumar Singh was being used by Shri Amit Goel. The same has been corroborated from the Statement of Shri Puneet Gupta, a relative of Shri Amit Goel, in his statement dated 28.04.2017. CDR details of Mob no 8826957178 clearly indicates that Shri Amit Goel was in constant touch with Shri Rajesh Kumar ( 011-23928648) and Shri Puneet Gupta (011-23901866) conversing several times with both on 13.04.2016 and 14.04.2016.

xv. The Commissioner (Appeals) erred in not upholding Penalty on Shri Amit Goel. The submissions of the respondent are without any merit and has been made just to mislead the Hon'ble Bench. In the light of above submissions and Case laws, the Order of the Commissioner (Appeals) may be set aside insofar as the setting aside of penalty on Shri Amit Goel is concerned.

### **Submissions on behalf of the Respondent**

22. Shri Tarun Gulati, learned Senior Counsel made the following submissions on behalf of the respondent.

i) The impugned order is correct and well reasoned. Despite detailed investigations including searches of

both the residence and the office of the respondent on 15.10.2016, no evidence was found to even suggest that the respondent had ever dealt with the smuggled gold.

- ii) The entire case in the SCN against the respondent is based on the oral evidence of Shri Rajesh Kumar and Shri Pankaj Kumar- both co-noticees. Both retracted their statements within a reasonable time. Further, as they are co-noticees, their statements cannot be relied upon against the respondent.
- iii) Shri Rajesh Kumar retracted his statements dated 1.10.2016 and 26.10.2016 before the learned Chief Metropolitan Magistrate and also gave contradictory statements during the cross examination. These contradictions are not disputed in this appeal.
- iv) The statements of Shri Ajay Mahto and Shri Manoj Kumar cannot be relied upon as they were not put through the process required under section 138B to make them relevant to prove the case against the respondent.
- v) Statements of Shri Ajay Mahto and Shri Manoj Kumar are verbatim identical and both are employees of Shri Rajesh Kumar who is a co-noticee from whom the gold was seized.
- vi) The CDRs do not provide any details of the conversations but only that there were conversations.

The respondent had clarified in his statement as to why the calls were made. He called Shri Pankaj Kumar- his employee- because he had not turned up for work. He had called Shri Rajesh Kumar to enquire about the gold prices which he needed to keep track of in his line of business to advise his clients on investments in commodities.

vii) Shri Pankaj Kumar's retraction was not belated. In fact, he had given his retraction to the jail authorities much earlier but it had not reached the CMM.

### **Findings**

23. We have considered the submissions. The case of the Revenue is that Shri Amit Goel was, indeed, the main player and the owner of the smuggled gold and the sale proceeds of the smuggled gold that were seized. This assertion is based on the following facts and evidences.

24. Shri Goel had not cooperated with the investigation, had not responded to summons, and had not joined it and instead had, filed a Writ Petition before the High Court and only after it was dismissed did he appear to give his statement.

25. Four of the persons who were directly concerned with the seizure categorically said that Shri Amit Goel was the owner of the gold. Shri Rajesh Kumar from whom the gold was seized said that the gold was sent by Amit Goel and Shri Pankaj Kumar, who was his employee and who had brought it

also said that the gold belonged to his employer Shri Amit Goel on whose behest, he had brought the gold to give to Shri Rajesh Kumar. Shri Rajesh Kumar also said that Shri Amit Goel would send gold to him regularly which he would sell as a broker for a commission and give the amount back to Shri Pankaj Kumar. Shri Manoj Kumar and Shri Ajay Mahto- both employees of Shri Rajesh Kumar also gave statements that Shri Pankaj Kumar would get foreign marked gold to Shri Rajesh Kumar and that gold belonged to Pankaj's employer Shri Amit Goel.

26. Call data records show that Shri Amit Goel had made several calls to Shri Pankaj Kumar and Shri Rajesh Kumar including several calls in the morning prior to the seizure.

27. Learned senior counsel for the respondent submits that Shri Goel was afraid that he might be arrested in the matter although he had nothing to do with the gold and hence he was pursuing his legal options as a part of which he had filed the writ petition. According to him, merely pursuing a legal remedy does not establish either his ownership of the gold and cash or his guilt.

28. According to the learned senior counsel, of the four persons whose statements are sought to be relied upon by the Revenue to impose penalty on the appellant, only two were examined as required under section 138B of the Act and were also cross-examined. The other two, Shri Manoj Kumar and Shri Ajay Mahto were not examined as required under section

138B and therefore, their statements are not relevant to proving the case.

29. As far as the CDRs are concerned, Shri Amit Goel indeed, had made calls to Shri Pankaj Kumar because he had not reported for work. He had made calls to Shri Rajesh Kumar to enquire about the gold prices.

30. We find that merely because a person had filed a Writ Petition in the High Court and had not responded to the summons by the officers till the dismissal of the Writ Petition by the High Court, no inference can be drawn that he was guilty or complicit in dealing with the smuggled gold.

31. As far as the statements are concerned, Section 138B deals with their relevance and it reads as follows:

**Section 138B. Relevancy of statements under certain circumstances. -**

(1) A statement made and signed by a person before any gazetted officer of customs during the course of any inquiry or proceeding under this Act **shall be relevant, for the purpose of proving**, in any prosecution for an offence under this Act, the truth of the facts which it contains, -

(a) when the person who made the statement is dead or cannot be found, or is incapable of giving evidence, or is kept out of the way by the adverse party, or whose presence cannot be obtained without an amount of delay or expense which, under the circumstances of the case, the court considers unreasonable; or

(b) when the person who made the statement is examined as a witness in the case before the court and the court is of opinion that, having regard to the circumstances of the case, the statement should be admitted in evidence in the interests of justice.

(2) The provisions of sub-section (1) **shall, so far as may be, apply in relation to any proceeding under this Act, other than a proceeding before a court, as they apply in relation to a proceeding before a court.**"

32. The statements of the two persons who had not been put through the procedure prescribed under section 138B cannot be relied upon. Learned authorised representative submits that section 138B (1) applies to prosecutions in courts and 138B(2) states these proceedings apply 'so far as may be' to other proceedings and therefore, the procedure need not be followed and it is up to the adjudicating authority to follow it or not. Even if it is not followed, according to the learned authorised representative, statements made to the Customs officers under section 108 can be used as evidence to prove a case.

33. Learned authorised representative has mis-understood the expression 'so far as may be' to mean that the adjudicating authority may or may not follow the procedure under section 138B. All that it means is that they apply to other proceedings as they apply to prosecutions. However, some words in sub-section (1) such as 'court' do not apply to the other adjudication proceedings and in such case, the 'court' must be replaced by 'adjudicating authority' and the provisions may be read accordingly. 'So far as may be' only means with appropriate substitution of words as they apply to adjudication proceedings and do not mean that it is upto the adjudicating authority to follow the procedure under section 138B or not. For these reasons, the two statements cannot be relied upon.

34. As far as the telephonic calls are concerned, learned Senior Counsel does not dispute that Shri Amit Goel not only knew both Shri Rajesh Kumar (as an operator in the gold market) and Shri Pankaj Kumar (as his employee) but also that he would frequently call them. He also does not deny that Shri Goel had called them in the morning of the day of seizure. His explanation is that he called Shri Pankaj Kumar because he had not reported for work and called Shri Rajesh Kumar to enquire about the gold prices. These were part of the statement of Shri Amit Goel. We find that these are plausible explanations for the calls made. It does not emerge from the investigation as to what was discussed during the calls because the CDRS do not give recording of what was discussed but only who called whom and for how long. It also does not appear that during investigation, Shri Pankaj Kumar and Shri Rajesh Kumar were either questioned about what was discussed in that morning on phone with Shri Amit Goel nor were they confronted with the statement of Shri Amit Goel on this issue.

35. Of the two persons whose statements were put through the examination under section 138B and who were further re-examined, Shri Pankaj Kumar had retracted his statement and stood by his retraction during the cross-examination. Revenue could have re-examined him calling him a hostile witness and could have attempted to prove that his original statement implicating Shri Amit Goel was correct but did not do so.

36. This leaves the statement of Shri Rajesh Kumar who was examined and cross examined and there were sufficient contradictions in his statements during cross examination.

37. Searches were conducted at both the residence and office premises of the respondent quite early during the investigation but nothing incriminating was found.

38. Thus, insofar as this appeal is concerned, Revenue's prayer to restore the penalty imposed on Shri Amit Goel by setting aside the impugned order is based on the fact that Shri Goel had called Shri Rajesh Kumar and Shri Pankaj Kumar on that day and based on four statements. In the absence of any evidence to the contrary, the plausible explanation regarding the reasons for the calls must be accepted. Of the four statements, two are not relevant as the procedure followed under section 138B was not followed. Of the remaining two statements, Shri Pankaj Kumar retracted his statement and stood by the retraction during the cross-examination. There was no re-examination by the department to disprove this hostile evidence. This leaves with the statement of Shri Rajesh Kumar who had, during cross-examination, contradicted himself.

39. In our considered view, this evidence is not sufficient to hold that Shri Amit Goel was the owner of the confiscated gold and that had sent it to Shri Rajesh Kumar through Shri Pankaj

Kumar and therefore, restore the penalty imposed on him under section 112.

40. In view of the above, we uphold the impugned order and dismiss Revenue's appeal. The miscellaneous application also stands disposed of.

[Order pronounced on **07.03.2024**]

**(JUSTICE DILIP GUPTA)  
PRESIDENT**

**(P. V. SUBBA RAO)  
MEMBER ( TECHNICAL )**

Tejo