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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

% *Date of Decision: 19.05.2023*

\+ **W.P.(C) 1797/2021 & CM Nos. 5182/2021, 5183/2021 & 2062/2023**

KAMA AYURVEDA PRIVATE LIMITED..... Petitioner

Through: Mr. Tarun Gulati, Sr. Adv. with Mr. Sandeep Chilana, Mr. Prem Kandpal, Mr. Snehil Sharma, Mr. Abdullah Tanveer, Mr. Ashok Thakur, Ms. Anjali Jain, Ms. Jagrati Rastogi, Ms. Kannopriya Gupta, Advs.

versus

UNION OF INDIA & ORS..... Respondents

Through: Ms. Anushree Narain, Standing Counsel with Mr. Mayank Srivastava, Adv. for respondents.

**CORAM:**
**HON'BLE MR. JUSTICE VIBHU BAKHRU**
**HON'BLE MR. JUSTICE AMIT MAHAJAN**

**VIBHU BAKHRU, J.**

1. The petitioner has filed the present petition, *inter alia*, praying as under:

> "a. Issuance of a writ of certiorari or any other appropriate writ(s), order(s) or direction(s) in the nature thereof, to quash the order dated **03.02.2020** passed by Respondent No. 3 rejecting the

application filed by the Petitioner under Sabka Vishwas – (Legacy Dispute Resolution) Scheme, 2019;

b. And issuance of a writ of mandamus or any other appropriate writ(s), order(s) or direction(s) in the nature thereof to direct the Respondents to accept the application filed by the Petitioner and issue a discharge certificate in favor of Petitioner under the Sabka Vishwas – (Legacy Dispute Resolution) Scheme, 2019;"

2. The petitioner is, essentially, aggrieved by the decision of the Designated Committee (respondent no. 3) to reject its application dated 27.08.2019 under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 (hereafter '**the Scheme**'). The impugned decision dated 03.02.2020 was reflected on the online portal. The reasons for the rejection are discernable from the remarks, which read as under:

> "According the letter from DGGI (Chennai), it appears that the demand was not finally quantified nor communicated to the party on or before 30.06.2019. Therefore, the case merits rejection"

3. The petitioner claims that there is no controversy as to the amount of tax dues and the computation of the amount of excise duty that was provided to the concerned authorities. The petitioner had also paid the duty, interest and penalty at the rate of 15% of tax, *albeit* under the GST Registration Number pertaining to its unit in Coimbatore. The respondent did not accept to offset the same against the petitioner's liability for the Delhi Unit; however, there was no controversy as to the quantum of the excise duty payable by the petitioner.

4. The question that falls for the consideration of this Court is whether the 'tax dues' were quantified for the purposes of the Scheme.

5. The respondents dispute the same. They accept that the petitioner had quantified the duty and had also informed the concerned authorities that it had paid an amount of ₹35,73,730/- for the period April 2014 to June 2017. However, they contend that since investigations continued beyond 04.06.2019 and a show cause notice was issued on 09.08.2019, the tax dues were not quantified before 30.06.2019. The show-cause notice dated 09.08.2019 proposed a demand of ₹35,02,692/- for the period July 2014 to June 2017. According to the respondent, since there was no official communication from the Department quantifying any tax liability prior to the issuance of the show cause notice dated 09.08.2019, the tax dues cannot be stated as quantified prior to the stipulated date for affording the benefit of the Scheme – 30.06.2019.

6. The context in which the aforesaid controversy arises, is briefly stated hereafter.

7. The officers of the Directorate General of Goods and Services Tax Intelligence (DGGI) initiated an investigation against the petitioner company for non-payment of central excise duty and on 20.09.2017, conducted a search at the warehouse of the petitioner in Delhi. In addition, the officers also conducted searches at the petitioner's warehouse at Coimbatore as well at its corporate office.

8. On 14.03.2019, summons were issued to the petitioner's Warehouse Manager for the Delhi Warehouse (one Shri Atul Shukla) under Section 14 of the Central Excise Act, 1944 (hereafter '**CEA**'). His statement was recorded on the same date.

9. He had stated that the petitioner was engaged in the purchase and sale of Ayurveda products. The main activity of the petitioner company was purchase of items like soaps, oil, shampoo from various manufacturers. He had stated that the petitioner sends packing material to most manufacturers and they, in turn, supply the manufactured items in a complete packed form. However, one of the vendors – M/s Aryaman Soap Industry – supplied soaps in an unpacked form. He stated that after receipt of the said goods, the petitioner undertakes the process of packaging and labelling/ re-labelling.

10. The respondents also questioned him on the nature of the business transaction with M/s Aryaman Soap Industry and whether the petitioner undertook any manufacturing activity in respect of the goods (soaps) received from M/s Aryaman Soap Industry. Mr Atul Shukla stated that the petitioner was engaged in trading of goods and the petitioner was not aware that packaging or re-packaging, labeling or re-labeling of goods amounts to manufacture. He stated that the petitioner had become aware of the same only after visits from the officers at their premises. He was also called upon to provide the details in respect of clearance of soaps received from M/s Aryaman Soap Industry, which he readily provided. The relevant questions and the response of Mr Atul Shukla are reproduced below:

> "**Question No.3**: Please explain the nature of business transactions with M/s Aryaman Soap Industry?
>
> **Answer**: M/s Aryaman soap Industry is a soap manufacturing Company situated in Solan (Himachal Pradesh), we commenced the business activity from the month of January 2014. We normally place a purchase order with M/s Aryaman soap Industry for the

purchase of soaps at mutually agreed prices. The soaps are manufactured by M/s Aryaman soap Industry and they send the soaps in bar form without any packing. On receipt of the soaps in our warehouse with one box containing 300 to 400 soaps, we check for the quantity and condition of soaps and our workers in warehouse remove the soaps from the cartons and we undertake the activity of packing the soaps which contains all the details like name of manufacturer, weight of soap the maximum retail price. The soaps are further packed in wrappers and are cleared to various customers.

**Question No.4** Do you undertake any manufacturing activity in respect of the soaps received from M/s Aryaman soap Industry? Are you registered with the central excise department? Have you paid the central excise duty?

**Answer**: M/s KAPL are mainly in the activity of trading of goods. It was only after the visit of the officers from your office that, we came to the know that as per Central Excise Act, 1944 the activity of packing or re-packing or labelling or re-labelling of goods amounts to manufacture. As we were not aware we did not get registered with the central excise department and we have also not paid the central excise duty.

Question No.5: Please provide the clearance details in respect of the clearance of soaps received from M/s Aryaman soap Industry?

Answer: I am now providing the consolidated figures for the period from 2014-15 to 2017-18 (upto June 2017). The details regarding January -2014 to Dec. 14.03.2014 will be provided in the weeks' time. I am now submitting the details of the invoices of the clearances for the period 2014-15 to 2017-18 (upto June 2017). The year wise break-up of the clearances are as detailed below:

| S. No | Year | Assessable Value (Rs.) | |
|---|---|---|---|
| 1 | 2014-15 | 2107279 | 255239 |
| 2 | 2015-16 | 9203060 | 1150382 |
| 3 | 2016-17 | 11783045 | 1472880 |
| 4 | 2017-18 | 2392694 | 299086 |
| | Total | | 3177589 |

**Question No.5**: Who are your other vendors, do you undertake similar activity of packing or re-packing or labelling in respect of those vendors?

> **Answer**: The other vendors are M/s. Quantum International Private Ltd, M/s. Oil Craft, M/s.Cultivator Natural Products, M/s. Oushadi, M/s. Kamala Perfumers, M/s.Merville Trust, M/s.Maroma, M/s.Azafran Organics etc. we receive shampoos, face pack, incense stick etc from these vendors. They are received in fully packed condition ready for sale and we do not undertake any activity of packing or re-packing or labelling in respect of these goods."

11. It is not disputed that Mr Shukla (the petitioner's Warehouse Manager) provided all necessary details as required by the DGGI officials. The petitioner claims that its finance team worked with the DGGI officials and submitted all necessary data and information for verification of the calculation of the amount of duty that was not paid in the belief that no duty was payable on packing and labelling soaps supplied by one of the vendors.

12. Admittedly, the petitioner sent an email dated 29.05.2019, forwarding a tabular statement, which included the taxable value of goods cleared during the relevant period, the excise duty leviable on the same and the calculation of interest. The said tabular statement is set out below:

| ARYAMAN Sales Excise duty & Interest Working from 2014-2017 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **S. No.** | **Year** | **Taxable Value** | **ED@** | **Excise Duty working value** | **E. Cess 2%** | **S.E. Cess 1%** | **Total ED value** | **Rate of Interest on ED** | **Interest Value** | **Today Days** |
| 2 | 2014-15 (01.04.14 to 28.02.15) | 4,791,603.40 | 12% | 574,992.41 | 11,499.85 | 5,749.92 | 592,24.18 | 18% | 463,333.40 | 1826 |
| 3 | 2014-15 (01.03.15 to | 473,101.33 | 12.50% | 59,137.67 | - | - | 59,137.67 | 18% | 42,608.28 | 1491 |
| 4 | 2015-16 | 9,203,060.53 | 12.50% | 1,150,382.57 | - | - | 1,150,382.57 | 18% | 704,264.71 | 1460 |
| 5 | 2016-17 | 11,783,045.78 | 12.50% | 1,472,880.72 | - | - | 1,472,880.72 | 15% | 537,164.01 | 1095 |
| 6 | 2017-18 | 2,392,694.22 | 12.50% | 299,086.78 | - | - | 299,086.78 | 15% | 81,283.21 | 730 |
| | **Total** | **28,643,505.26** | | **3,556,480.14** | **11,499.85** | **5,749.92** | **3,573,729.91** | | **1,828,653.61** | |
| **Grand Total** | | | | **5,402,383.53** | | | | | | |

13. The petitioner claims that its representatives met the officers of DGGI (respondent no.4) on 29.05.2019 and had sought approval of their calculation sheet. It also claims that the concerned officers accepted the said calculation and had also suggested that the petitioner deposit a 15% penalty. The petitioner claims that it did so on 30.05.2019 with a view to close the case in terms of Section 11AC(d) of the CEA.

14. Thereafter, on 04.06.2019, the petitioner sent a letter informing respondent no.4 that it had deposited the excise duty amounting to ₹35,73,730/- and had without prejudice voluntarily deposited penalty of 15% of the excise duty. The said letter is set out below:

> "To, Dated: 04.06.2019
>
> The Assistant Director,
> Directorate General of Goods and Services Tax Intelligence,
> Chennai Zonal Unit,
> 5th Floor, Tower-II, BSNL
> Building No.16, Greams Road,
> Chennai – 6000006
>
> **Sub: Closure of Investigation Proceedings initiated by your goodself in the matter of M/s Kama Ayurveda Private Limited**.
>
> Dear Sir,
>
> 1. This is in reference to the investigation conducted by your goodself at our Delhi Warehouse on 20th Sep 2017.
>
> 2. In this regard, we would like to inform you that the Company has voluntarily deposited the Central Excise duty amounting to Rs 35,73,730/- (Rupees Thirty Five Lakh Seventy Three Thousand Seven Hundred Thirty Only) along with applicable rate of interest as per the calculation sheet which is enclosed herewith for your perusal. We are also enclosing herewith Original Challans evidencing payment of such Central Excise duty along with applicable interest for your reference.

3. Further, without prejudice, the Company has voluntarily deposited penalty of 15% of the aforesaid Excise Duty amount in terms of Section 11AC 1(d) of the erstwhile Central Excise Act, 1944.

4. In view of the above, we humbly request your goodself that investigation proceedings initiated against the Company may kindly be closed/concluded at the earliest.

5. Further in the interest of justice, we request you not to take any adverse action against the Company without granting us an opportunity of personal hearing.

6. Kindly acknowledge the receipt of this letter for our record and reference purposes.

Thanking You,

Yours Faithfully,

For **Kama Ayurveda Private Limited**
S/d
Authorized Signatory"

15. Thereafter, on 06.06.2019, the petitioner sent an email forwarding copies of the payment challans for the excise duty, interest and penalty, and requesting for closure of the investigation. The said email sent by Mr Ravi Kumar Sah, Manager to Mr P.V. Sudhakaran of respondent no.4 is set out below:

"From: Ravi Sah

Sent: 06 June 2019 13:40

To: pvsudhak@hotmail.com

Cc: Anand Srinivasan

Subject: Re: Request for closure of Investigation proceedings initiated by your goodself in the matter of M/s Kama Ayurveda Private Limited, New Delhi.

Attachments: Letter To DGGSTI Office.pdf; 15) Excise Tax_30-05-19_ARYAMAN Sales Interest & Penalty.pdf; 12) Excise_05-05-09_ARYAMAN Sales Excise duty & 2014-2017.pdf; 14) Excise Tax_24-05-19_ARYAMAN Sales Excise duty & Interest.pdf

Dear Sir,

This is with reference to the discussion with team Kama Ayurveda please find attached letter w.r.t. the request for closure of investigation by your goods self in the matter of Kama Ayurveda Private Limited (Delhi Warehouse). I have also attached the payment challans for the payment of duty, interest and penalty. The payment summary is attached as below

| "Amount Paid | Challan No. | Nature | Challan Date |
|---|---|---|---|
| 35,73,730.00 | 137 | Basic Excise Duty_aryaman | 05-04-2019 |
| 10,00,000.00 | 00162 | Interest on Basic Excise Duty_aryaman | 24-05-2019 |
| 8,28,654.00 | 00162 | Interest & Penalty on Basic Excise Duty_aryaman | 30-05-2019 |
| 5,36,059.00 | 00162 | Interest & Penalty on Basic Excise Duty_aryaman | 30-05-2019" |

Kindly consider our request and acknowledge the receipt of the e mail for our record and reference purpose.

Kind Regards

**Ravi Kr. (Sah) I Manager**

Corporate Office: 10 Birbal Road, Commercial Circle, Jangpura Extension, New Delhi-110 014

Email:ravi.sah@kamaayurveda.com | Web: www.kamaayurveda.com"

16. The respondents, thereafter, issued a show cause dated 09.08.2019. The respondents relied on the voluntary statement of Mr Atul Shukla, Warehouse Manager of the petitioner recorded on 14.03.2019 as well as the details of the goods cleared as provided by

him. The duties of central excise payable by the petitioner were quantified at ₹35,02,692/-. The relevant extract of the show cause notice setting out the quantification of the central excise duty is reproduced below:

> "7. **Quantification of Central Excise duty liability:**
>
> M/s KAPL had provided the details of the sale invoices and the price adopted by them for the clearances of the re-packed and labeled soaps made by them. The details of clearances were quantified based on the details provided by M/s KAPL and were cross verified with the sale invoices raised by the vendor. It is further seen that M/s KAPL had not charged excise duty separately in the invoices issued to the buyers. As per Explanation under Section 4 (b) of the said Act, the price actually paid shall be deemed to include the duty payable on such goods. Accordingly the sale price is treated as the cum-duty price and the duty had been calculated accordingly as detailed in the Annexure-A. The details of the clearances are as detailed below:

| Sl. No: | Year | Taxable value | Rate of duty | Excise duty | Edu Cess | SHE Cess | Total |
|---|---|---|---|---|---|---|---|
| 1 | 2014-15 (01.07.2014 to 27.02.2015) | 42,16,868 | 12% | 5,06,024 | 10,120 | 5,060 | 5,21,204 |
| 2 | 2014-15 (01.03.2015 to 31.03.2015) | 4,73,101 | 12.5% | 59,138 | - | - | 59,138 |
| 3 | 2015-16 | 92,03,061 | 12.5% | 11,50,382 | - | - | 11,50,382 |
| 4 | 2016-17 | 1,17,83,046 | 12.5% | 14,72,881 | - | - | 14,72,881 |
| 5 | 2017-18 (upto June 17) | 23,92,694 | 12.5% | 2,99,087 | - | - | 2,99,087 |
| | Total | 2,80,68,769 | | 34,87,512 | 10,120 | 5,060 | 35,02,692" |

17. The show cause notice also recorded that the petitioner had voluntarily deposited central excise duty of ₹35,73,730/- along with the

applicable rate of interest and had also forwarded the challans of the same. It was noted that the petitioner had voluntarily deposited 15% of the duty as penalty as well. However, the said payments were not accepted as it was found that the payments had been made in respect of the petitioner's registration in respect of its Coimbatore unit. According to the respondents, the duty paid under the code of the Coimbatore unit could not be adjusted against the liability in respect of the Delhi premises. The relevant extract of the show cause notice dated 09.08.2019, that indicates the aforesaid reasoning is set out below:

> "Further, vide the said letter, M/s KAPL had requested to close further proceedings. On a perusal of the challans, it is seen that the same was made in respect of assessee code No: NACAAAANTOCE001 and location code "XM0101" and the address furnished by them in the said challan was No:14 VIP Nagar, SITRA, Coimbatore-641014. On verification of the assessee code number and location code number, it is seen that they belong to the premises located at 14 VIP Nagar, SITRA, Coimbatore-641014 (RUD-11) and does not pertain to New Delhi warehouse. It is pertinent to mention here that the above investigation relates to the activities carried out in respect of clearances made from their New Delhi warehouse. As per Rule 9 of Central Excise Rules, 2001 read with Notification No:35/2001-CE(NT) dated 26.06.2001 as amended, if the person has more than one premises requiring registration then sepperate registration certificate shall be obtained for each of such premises. Hence, it appears that the premises of M/s KAPL at Delhi shall be registered separately and the duty liability, if any, shall be discharged in respect of such registration. However, as stated above, M/S KAPL have made payments in respect of duty liability for Delhi premises under Coimbatore assessee code. Hence such payments can not offset their duty liability for Delhi premises. Accordingly, it appears that the duty payments made by them under Coimbatore assessee code cannot be adjusted for duty liability of Delhi premise of M/s KAPL. In view of the above, the request made by M/S KAPL for closure of proceddings cannot be acceded to."

18. Admittedly, there is no difference between the tax dues as quantified in the show cause notice dated 09.08.2019 and the tax dues as quantified in the communications sent by the petitioner. However, in the show cause notice, a three-month period, which was prior to five years from the date of the show cause notice, has not been considered, apparently, for the reason that it was beyond limitation. The petitioner in its calculation had included the said amount as well.

19. This Court had also called upon the respondents to produce the original files, which also indicate that at no stage, the quantification of the tax dues submitted by the petitioner was challenged, doubted or disputed. On the contrary, it is apparent that the respondents had accepted the quantification of the excise duty as disclosed by the petitioner and had proceeded on that basis.

20. As noticed above, the petitioner had, in fact, deposited the tax dues but the respondents did not accept the same solely on the ground that it was deposited under the assessee's code relating to the petitioner's Coimbatore unit.

21. It is contended on behalf of the respondents that tax dues quantified by the petitioner in its communication cannot be considered as quantified tax dues for the purposes of the Scheme because the investigations continued till the issuance of the show cause notice dated 09.08.2019. According to the respondents, the tax dues could be considered as quantified only on completion of the investigation and on

the concerned officer, issuing the show cause notice or any communication quantifying the amount due.

22. The contentions advanced by the respondent are not merited. Tax dues as quantified in any communication emanating from the the tax payer, would qualify as "tax dues" if there is no dispute regarding the same. The Scheme also covers cases where investigations, enquiries and audit are pending.

23. The Scheme was introduced by the enactment of the Finance Act No. 2 of 2019 (hereafter '**the Act**'). Chapter V of the Act (Sections 120 to 135) provided the statutory framework for the Scheme. Section 122 of the Act specified various enactments, which were covered under the Scheme.

24. The principal object of the Scheme was to put an end to the disputes in order to enable the assessees to move on to the new regime without the baggage of legacy disputes. The Central Board of Indirect Taxes and Customs (hereafter '**CBIC**'), in excise of the powers under Section 133 of the Act, issued a Circular dated 27.08.2019 (Circular No.1071/4/2019-CX.8) explaining the provisions of the Scheme.

25. There are two components of the Scheme. One is dispute resolution and one is amnesty. The dispute resolution component is intended to put an end to disputes that are pending in various forums. The amnesty component is intended to give tax payers, who have not correctly discharged their liability, to come clean and pay their tax dues. The Scheme covers not only cases where show cause notice has been

issued and disputes are pending before various authorities but also cases where enquiry, investigation or audit is pending against an assessee. In addition, it also covers cases where there was no dispute as to the arears as well as cases where tax payers had come forward to voluntarily disclose their tax liability.

26. The petitioner had applied in the category where enquiry, investigation or audit is pending.

27. Section 123 of the Act defines the expression 'tax dues'. Clause (c) of Section 123 of the Act covers cases where enquiry or investigation or audit is pending. It specifies that the tax dues in such cases would be the amount of duty payable, which has been quantified on/or before 30.06.2019. Clause (c) of Section 123 of the Act reads as under:

> "123. For the purposes of the Scheme, "tax dues" means—
>
> xx xx xx
>
> (c) where an enquiry or investigation or audit is pending against the declarant, the amount of duty payable under any of the indirect tax enactment which has been quantified on or before the 30th day of June, 2019."

28. The expression 'quantified' is defined in Section 121(r) of the Act, which reads as under:

> "121. In this Scheme, unless the context otherwise requires, —
>
> *** *** ***

> (r) ‘‘quantified”, with its cognate expression, means a written communication of the amount of duty payable under the indirect tax enactment;”

29. The controversy involved in the present petition is squarely covered by the recent decision of this Court in ***Hans Uttam Finance Limited v. Principal Commissioner of Central Excise, Goods and Service Tax, Delhi South Commissionerate & Ors.: 2023:DHC:3454-DB.*** In the said case, this Court had examined various provisions of Chapter V of the Act and the legislative scheme, and had held as under:

> “31. It is obvious that Clause (c) of Section 123 of the Finance Act (No.2), 2019 covers cases where the matter had not reached the final determination, as it concerns cases where enquiry, investigation or audit is pending. It follows that the term “quantified” used in the context of amount of duty payable, in those cases, cannot mean the tax payable as finally determined as a result of conclusion of any audit, enquiry or investigation. It must necessarily mean a case where enquiry, audit or investigation is pending but the quantification of the tax dues is ascertainable from a written communication on record. In this context, it is important to note that Clause (r) of Section 121 of the Finance Act (No.2), 2019 does not stipulate that the written communication, in which the amount of duty payable under the indirect tax enactment is quantified, must emanate from the concerned tax department; it is equally acceptable that the said amount of tax due is mentioned in a written communication emanating from the taxpayer or even a third party subject to the same being a part of the record.
>
> 32. Having stated the above, we also find merit in the contention that the amount of tax dues mentioned in any unilateral communication sent by the assessee, which is disputed or not accepted by the Department, cannot be considered as quantification of the ‘tax due’ even though it may be mentioned in a written communication forming a part of the record of the pending proceeding. It is essential that the amount as mentioned in the written communication has some credibility and is not disputed by the concerned department. It should, in a sense,

> represent a consensus regarding the duty payable by the taxpayer. Clearly, in cases where the Department is proceeding on the basis of certain quantification, although not mentioned in any written communication issued by the Department but admitted by the taxpayer in writing; the same would satisfy the definition of the term "quantified" under Section 121(r) of the Finance Act (No.2), 2019."

30. Circular dated 27.08.2019 issued by CBIC had also clarified as under:

> "(g) Cases under an enquiry, investigation or audit where the duty demand has been quantified on or before the 30th day of June, 2019 are eligible under the Scheme. Section 2(r) defines "quantified" as a written communication of the amount of duty payable under the indirect tax enactment. It is clarified that such written communication will include a letter intimating duty demand; or duty liability admitted by the person during enquiry, investigation or audit; or audit report etc."

31. Thus, the contention that the tax dues would be quantified only on culmination of investigation and issuance of show cause notice, is unmerited. It runs contrary to the provisions of Section 123(c) of the Act as well as the Circular issued by CBIC dated 27.08.2019.

32. In the present case, there is no controversy as to the amount of central excise payable in respect of goods cleared from the Delhi Warehouse. The petitioner had admitted its liability in the initial stages and had voluntarily disclosed the same in its communications. The respondents have proceeded and accepted the quantification. However, the respondents had not accepted payments in discharge of the liability on the ground that the same had been filed under their code pertaining to the petitioner's place of business in Coimbatore.

33. In view of the above, the petition is allowed. The impugned decision of the Designated Committee rejecting the petitioner's declaration on the ground that tax dues are not quantified, is rejected.

34. There is no dispute that the petitioner had paid the amount of tax, which is required under the Scheme and has discharged its entire liability as required to be paid under the Scheme. It is not disputed that if the benefits of the Scheme were accorded to the petitioner, no further amount is required to be deposited by the petitioner in respect of its liability for the relevant period (July 2014 to June 2017).

35. In view of the above, the respondents/concerned authorities are also directed to issue the Discharge Certificate as contemplated under the Scheme, within a period of four weeks from today.

36. The petition is allowed in the aforesaid terms. All pending applications are also disposed of.

37. The parties are left to bear their own costs.

**VIBHU BAKHRU, J**

**AMIT MAHAJAN, J**

**MAY 19, 2023**
**RK**