



\$~60

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

Date of decision: 13th November, 2025

+ **W.P.(C) 17242/2025, CM APPL. 71031/2025 & CM APPL.
71032/2025**

MANISH SHARMA

.....Petitioner

Through: Ms. Priyadarshi Manish, Adv.

versus

ADDITIONAL COMMISSIONER OF CUSTOMSRespondent

Through: Mr. Harpreet Singh, SSC with Ms.
Suhani Mathur and Mr. Jatin Gaur,
Advts.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

Prathiba M. Singh, J. (Oral)

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner-Mr. Manish Sharma under Article 226 of the Constitution of India, *inter alia*, assailing the Order-in-Original dated 27th March, 2025 passed by the Additional Commissioner, ICD Patparganj and other ICDs (*hereinafter, impugned Order-in-Original*’).
3. The present petition is connected to two other writ petitions being ***W.P.(C) 5038/2022*** titled ***M/s Meadows International Co. v. Commissioner of Customs and Ors.*** and ***W.P.(C) 4859/2025*** titled ***Jyoti Enterprises v. Additional Commissioner of Customs Inland Container Depot.***
4. A brief background of the present case is that, certain information was received by the Customs Department, based on which, an alert was issued regarding two containers bearing Bill of Lading No. HKGA27483500, dated



3rd December, 2021 and five containers bearing Bill of Lading No. HKGA89775100, dated 3rd December, 2021.

5. The said information revealed that an importer, namely *M/s Jyoti Enterprises*, was attempting to clear goods from various locations, by resorting to misdeclaration and concealment.

6. The Special Intelligence and Investigation Branch, (*hereinafter*, '*SIIB*'), Inland Container Depot (*hereinafter*, '*ICD*'), Patparganj and other ICDs, as also the Directorate of Revenue Intelligence (*hereinafter*, '*DRI*'), Delhi Zonal Unit had also communicated that *M/s Jyoti Enterprises* was a sensitive importer. Alert is stated to have been raised in the system, in respect of *M/s Jyoti Enterprises*, and it was seen that five containers bearing Bill of Lading No. HKGA89775100, dated 3rd December, 2021 were declared as '*ammonium sulphate*', bearing HS Code 31022100. However, upon inspection, it was revealed that the same were consisting of '*poppy seeds*' and '*areca nuts*'.

7. Initially, these containers were assigned to *M/s Raghurama Enterprises*. However, the same was subsequently altered to reflect the Importer-Exporter Code (*hereinafter*, '*IEC Code*') of *M/s Jyoti Enterprises*. Thereafter, clearance was sought by the shipping line, however, *M/s Jyoti Enterprises* had then completely disowned the said containers, and filed a police complaint.

8. *M/s Jyoti Enterprises* is also stated to have received various emails, from one Ms. Tracy from *M/s. Meadows International Co*, who was the consignor, seeking for 'No objection' for the re-export of the goods.

9. Further, *M/s Jyoti Enterprises* had filed ***W.P (C) 4859/2025***. In the said writ petition, the allegation was that one Mr. Manish Jain had made



callsthrough Facetime, seeking to represent himself as the representative of the Exporter. The same was also brought to the notice of Delhi Police. Thereafter, all the five containers were seized, and proceedings were initiated against *M/s Jyoti Enterprises*.

10. It is the case of the Petitioner that he was merely a Power of Attorney Holder of M/s. Meadows International Co, and the challenge in this petition is to the impugned Order-in-Original, wherein penalty has been imposed upon him.

11. The submission on behalf of Id. Counsel for the Petitioner is that, since the Petitioner is only a Power of Attorney Holder and at best an agent, penalty cannot be imposed upon him, in this manner.

12. In this regard, Ms. PriyadarshiManish, Id Counsel for the Petitioner has vehemently argued that under Section 114AA of the Customs Act, 1962, the imposition of penalty is prescribed only in the case of exports, and not in the case of imports. It is further submitted that as the Power of Attorney Holder, Petitioner cannot be framed for any mistakes made by the exporter.

13. A perusal of the Show Cause Notice dated 30th January, 2023 passed by the Additional Commissioner, ICD Patparganj and Other ICDs (*hereinafter*, 'SCN') would show that there are very serious allegations in this matter, against several individuals. The Petitioner was issued repeated summons, however, he did not cooperate with the Customs Department, and also did not file any reply, despite notices being issued to him. Finally, in the SCN, it was recorded as under:

“ [...]

25. Again, Summons dated 22.08.2022 (**collectively RUD-7**) was issued to Sh. Manish Sharma for appearing on 30.08.2022. In response to summons



dated 22.08.2022, Sh. Manish Sharma appeared before Customs to tender his statement and stated that initially he was instructed by Ms. Tracy through Hardev to contact Sh Manish Priyadarshi, advocate at his office in Bhogal, Delhi and sign some documents; that he received the copy of Power of Attorney from Ms Meadows International Co. in the first week of February-2022 i.e. around 4th or 5th February- 2022 via DHL courier; that he has not received any documents, except for the Power of Attorney, from the company i.e. M/s Meadows International Co.; that he has not provided any document to Sh. Priyadarshi Manish, Advocate except the Power of Attorney; that he has just signed the documents, required for filing of application and Writ Petition, on the advice of Sh. Manish Priyadarshi, Advocate; that these documents were prepared by Sh. Manish Priyadarshi only and the same were in his possession only; that despite he being the Authorized Representative of company i.e. M/s Meadows International Co. and also being Power of Attorney holder, Sh. Manish Priyadarshi, Advocate has never appraised him about the case nor he has sought his advice/directions for any past or present course of action in the present matter; that he is even not aware about the present status of the Writ Petition, that he might be considered dummy on the basis of facts that he has made no communication/ correspondences with the company i.e. M/s Meadows International Co. except for the Power of Attorney; that he does not know how and by what means the company i.e. M/s Meadows International Co. places purchase orders; that he doesn't know what is Bill of Lading; that he only knows (after briefing by my advocate) that Bill of Lading is a document related to import export; that he does not know that the consignee was changed in the impugned consignment; that he does not know the importer in the present case i.e. Jyoti Enterprises; that he did not know how my company i.e. M/s Meadows International Co. contacted M/s Jyoti Enterprises and



*since when they have been in touch; that he doesn't know whether any previous consignment has been shipped to M/sJyoti Enterprises; that he doesn't know about the type, list and addresses of all directors, company profile of the company i.e. M/s Meadows International Co.'; that he doesn't know what are the necessary and required documents on which company i.e. M/s Meadows International Co. books/ receives order and dispatch the goods to importer; that he doesn't know/ have the contact number/email address of the importer firm/ company who have contacted our company i.e. M/s Meadows International Co. for import of the impugned consignment; that he doesn't know how the documents are sent by company i.e M/s. Meadows International Co. to the importer and whether any financial transaction is being made before confirming the order; that he doesn't know who conveyed the company i.e. M/s Meadows International Co. about the details of the importer, their IECs, bank details etc.; that he doesn't know whether any authorized person/ known person/ relative/ any recommended person related to M/s Jyoti Enterprises has ever imported any goods from the company i.e. M/s Meadows International Co.; that he doesn't know who has engaged and paid for the services of Sh. Manish Priyadarshi, Advocate; that he has accepted to being directed by Sh Manish Priyadarshi, Advocate to inform! submit before Customs that the impugned consignment arrived at ICD- Patli and LCD- Sonapat due to mistake committed by an employee of company i.e. M/s Meadows International Co. (**collectively RUD-8**).*

25.1 Sh. Manish Sharma, R/o Flat No. 102, Shubh Apartment-20, Saket Nagar, Indore, Madhya Pradesh with no past record of employment or any association with the shipper based in Hong Kong was neither aware of the functioning of the company nor of the facts of the case. It was quite evident that Sh. Manish Sharma was merely signing on the dotted line upon the



instructions of the advocate and the operator working from behind the scene.

25.2 Sh. Manish Sharma by way of acting on behalf of the operator/shipper without any legal without being aware or in possession of any information of concealment of the said shipment prior to his date of appointment as authorized representative has acted on the instructions of the shipper and produced false claims of mis-routed shipment & has intentionally made incorrect declaration & therefore is liable for penalty under Section 114AA and 117 of Customs Act, 1962.

*25.3 Further, M/s Meadows International Co has not submitted any document in their support which may prove that the shipment exported by them was not intentionally sent to the said shipper. By mere saying that due to Covid issues, staff available in the office wrongly sent the shipment to India is baseless. In their support, they have not submitted any details like Purchase Order placed by M/s Jyoti Enterprises or any other importer. Further, no payment details with any importer i.e. M/s Jyoti Enterprises or any other importer from India or any other country have been provided by the shipper. As evident from the Panchnama proceedings, Areca Nuts and Poppy Seeds were precisely stacked behind the plastic bags of Ammonium Sulphate, it is crystal clear that the shipment sent by the shipper was intentionally sent to the said importer and it was not just by fluke that these prohibited items have been shipped by the shipper to any unknown firm. Further, from the para details available in 25, 25.1 & 25.2, it is also very clear that the authorized representative produced by the shipper is mere a dummy candidate and tried to mis-lead the investigation.
[...]"*

14. As per the allegations in the SCN, the Petitioner had made the



following statements during the investigation:

- (i) Ms. Priyadarshi Manish, Id. Counsel on behalf of Mr. Manish Sharma had filed a representation dated 25th February, 2022 stating that the consignment containing the five containers had been mistakenly shipped to India in the name of *M/s Jyoti Enterprises*.
- (ii) Thereafter, Ms. Priyadarshi Manish also submitted *vide* letter dated 1st March, 2022, that the exporter/supplier/consignor had also requested for re-export of the consignments.
- (iii) Further, summons dated 4th March, 2022 were also issued to Mr. Hemant Sharma and Mr. Manish Sharma to appear at the Delhi International Cargo Terminal on 7th March, 2022. Ms. Priyadarshi Manish, Id. Counsel on behalf of Mr. Manish Sharma appeared, and submitted that he is not available in the following week due to some personal work and requested to waive of the requirement for personal hearing.
- (iv) Subsequently, summons dated 28th March, 2022, were again issued to various persons to tender their statements, including Mr. Manish Sharma. However, Mr. Manish Sharma neither appeared, nor replied to the summons.
- (v) Pursuant there to, Ms. Priyadarshi Manish submitted a letter on 18th April, 2022, requesting to de-stuff the goods as the consignment was of food articles *i.e.*, poppy seeds, which is a perishable commodity.
- (vi) Thereafter, summons were again issued on 28th April, 2022. However, none of the noticees arrived to tender their



statements. Ms. Manish Sharma tendered his statement through an email stating that he had never heard or dealt with the companies *M/s Jyoti Enterprises* and *M/s. Meadows International Co.*

- (vii) Pursuant to that, during the course of investigation, Mr. Manish Sharma submitted that he was told by Ms. Tracy, through Mr. Hardev to contact Ms. Priyadarshi Manish and sign documents prepared by her. He had only received Power of Attorney from *M/s Meadows International Co.* and had no other communication with the company. Moreover, it was submitted that he signed documents for certain applications and a writ petition concerning *M/s Meadows International Co.*, solely on Ms. Priyadarshi Manish's instructions and was never informed about the case details pertaining to *M/s Meadows International Co.*
- (viii) Further, he submitted that he had no knowledge about the *M/s Meadows International Cos'* operations, purchase orders, Bills of Lading, and the importer *M/s Jyoti Enterprises*, as also its past consignments, company directors, procedures, or any financial or document exchanges. In addition, he was also not aware how or when the company contacted the importer, nor who hired or paid for the legal services of Ms. Priyadarshi Manish. He also acknowledged that he was instructed by Ms. Priyadarshi Manish to tell the Customs Department that the consignment was misrouted due to a staff error.
- (ix) It was also submitted that he had no prior employment or



connection with the Hong Kong- based shipper and was also not aware of the M/s Meadows International operations. It is further submitted that he was only signing documents upon the instructions of Ms. Priyadarshi Manish, without any real involvement or knowledge.

15. Thus, the Customs Department concluded that M/s. Meadows International Co, whose Power of Attorney Holder is the Petitioner *i.e.*, Mr. Manish Sharma, had deliberately and intentionally sent the containers to the importer *M/s Jyoti Enterprises*, and the same was not just misuse or innocent use of *M/s Jyoti Enterprises*’ IEC Code.

16. These containers were held by the Customs Department as they were containing prohibited items, and penalty has been imposed *vide* the impugned Order-in-Original, in the following terms:

“

ORDER

*i. I order for **absolute confiscation of the concealed goods i.e. Poppy Seeds** attempted to be imported vide container nos BSIU2703144, TEMU 1955242, FCIU5179310, KOCU2133992 and CAIU3885618 (all 20ft) imported under IGM No. 3541403 dated 01.01.2022 vide Bill of Lading No. HDMUHKGA89775100 dated 03.12.2021 at ICD Sonapat, having value of Rs. 6,80,00,000/- (Rupees Six Crore Eighty Lakhs Only) seized vide Seizure memo dated 23.02.2022, 24.02.2022 & 25.02.2022, under Section 11 l(d), 11 l (1) & 11 l(m) of the Customs Act, 1962.*

*ii. I order for **absolute confiscation of the concealed goods i.e. Areca Nuts** attempted to be imported vide container nos CAIU4345656 and CAIU4346328 (both*



40 ft) imported under IGM No. 3541391 dated 01.01.2022 vide Bill of Lading No. HDMUHKGA27483500 dated 03.12.2021 at ICD Patli having value of Rs 2,18,19,157/(Rupees Two Crore Eighteen Lakhs Nineteen Thousand One Hundred and Fifty Seven only) seized vide Seizure memo dated 05.03.2022, under. Section III(d), 111 (1) & 111(m) of the Customs Act, 1962.

iii. I order for **absolute confiscation of the declared goods i.e. "AMMONIUM SULPHATE HS CODE 31022100"** contained in bags used to conceal the Poppy Seeds and Areca attempted to be imported vide Bill of Lading No. HDMUHKGA897751 00 dated 03.12.2021 at ICD Sonapat and Bill of Lading No. HDMUHKGA27483500 dated 03.12.2021 at ICD Patli under Section 119 of the Customs Act, 1962.

iv. I impose a penalty of **Rs.6,80,00,000/- (Rupees Six Crore Eighty Lakhs Only)** on the importer i.e. M/s Jyoti Enterprises under Section 112(a)(i) of the Customs Act, 1962.

v. I impose a penalty of **Rs. 12,00,00,000/- (Rupees Twelve Crore Only)** on Sh. Hemant Jha, Proprietor of M/s Jyoti Enterprises under Section 114AA of the Customs Act, 1962.

vi. I impose a penalty of **Rs. Rs. 12,00,00,000/- (Rupees Twelve Crore Only)** under Section 114AA of the Customs Act, 1962 on Sh. Manish Sharma, authorized representative of M/s Meadows International Co., PO Box 98974, Tdim Sha Tsui Post Office, Hong Kong.

vii. I impose a penalty of **Rs. 4,00,000/- (Rupees Four Lac Only)** under Section 117 of the Customs Act, 1962 on Sh. Manish Sharma, authorized representative of M/s Meadows International Co., PO Box 98974, Tdim Sha Tsui Post Office, Hong Kong."



17. A perusal of the impugned Order-in-Original would also show that the goods were absolutely confiscated, and penalty was imposed to the tune of –

- Rs. 6.8 crores on *M/s Jyoti Enterprises*,
- Rs. 12 crores on Mr. Hemant Jha, proprietor of *M/s Jyoti Enterprises*,
- Rs. 12 crores on the Petitioner-Mr. Manish Sharma, and Authorized Representative of *M/s. Meadows International Co*, along with a penalty of Rs. 4 lacs on Mr. Manish Sharma.

18. Further, the Adjudicating Authority has also come to the conclusion that Mr. Hemant Jha and Mr. Manish Sharma have committed offences under Section 132 and 135 of the Customs Act, 1962, and has directed prosecution to be initiated against them.

19. Under these circumstances, *M/s. Meadows International* whom the Petitioner- Mr. Manish Sharma was representing was fully aware of the proceedings filed by *M/s Jyoti Enterprises*, as also *M/s. Meadows International Co*.

20. Pertinently, the order relating to *M/s. Meadows International Co*. in ***W.P.(C) 5038/2022*** has been placed on record, however, the order relating to *M/s Jyoti Enterprises* in ***W.P.(C) 4859/2025*** has not been placed on record.

21. In ***W.P.(C) 5038/2022*** , the Court had disposed of the petition on 23rd December, 2022, and Mr. Manish Sharma had been directed to appear before the Superintendent ICD, Patparganj Commissionerate. The relevant portion of the said order reads as under:

“[...]

7. It is apparent from the said letters that the petitioner was called upon to arrange the warehousing certificate so that



goods could be warehoused. The petitioner complied with the said requirement and has arranged for warehousing at M/s. International Refrigeration Corporation, Okhla Industrial Area, New Delhi. The petitioner also states that it had paid a sum of Rs.5 lacs for arranging the said facility.

8. However, the respondents have not permitted warehousing at the said warehouse. According to the respondents it is not feasible to permit the goods to be warehoused outside the precincts of the ICD.

9. The petitioner's grievance in this regard is justified considering that the letters dated 11.07.2022 did not mention any stipulation that the warehouse must be arranged in any particular warehouse.

10. Learned counsel for the respondents states that it would not be apposite for transporting the goods to Delhi considering the nature of the goods. The respondents now insist that the goods be warehoused with M/s Adani Logistics Park. This is evident from the letter dated 07.12.2022 addressed to the warehouse M/s Adani Logistics Park. A copy of another letter indicating the above was also addressed to the authorised representative of the petitioner.

11. We express our displeasure on a manner in which the respondents have proceeded. There has been no clarity on the part of the concerned officer of the respondents in regard to warehousing the goods in question. In the event, the concerned officer wanted the goods to be shifted to the particular warehouse – which is apparent from the communications as noted above – the least the concerned officer could have done was to inform the petitioner in this regard.

12. The learned counsel appearing for the petitioner states that as per the information available with the petitioner M/s Adani Logistics Park is not in a position to warehouse the goods in question.



13. In the aforesaid circumstances, this court considers it apposite to direct the respondents to make arrangements for warehousing the goods with M/s Adani Logistics Park as desired by it. If the respondents are unable to do within a period of one week from today, the respondents shall permit the petitioner to remove the goods and warehouse the same at the warehouse named by the petitioner.

14. Given the lackadaisical attitude of the respondents, we were inclined to impose cost on the concerned officer but are at present refraining from doing so.

15. Mr. Manish Sharma, Authorised Representative of the petitioner shall appear before Mr. Bansraj Yadav, Suptd. ICD, Patpargang, Commissionerate on Monday (26.12.2022) for compliance.

16. The respondents shall ensure that the goods are sealed. Learned counsel appearing for the petitioner has also expressed apprehension that the goods would be pilfered. Therefore, the removal of the goods would be video-graphed.

17. Dasti be given under the signatures of Court Master.”

22. However, in the case of M/s Jyoti Enterprises in ***W.P.(C) 4859/2025***, the Court had considered the entire matter, and had held that the writ petition would not be maintainable in the following terms:

“[...]

7. A perusal of the said order in M/s Meadows International Co. (supra) would make it clear that the facts which have now been revealed as captured in the impugned order were not placed before the said Court at the relevant point in time. Various material facts and findings have been placed on record vide the impugned order dated 27th March, 2025, which has been passed pursuant to a comprehensive investigation.

8. A perusal of the impugned order reveals that the



said M/s Meadows International Co. had appointed one Mr. Manish as an Authorized Representative who in turn had used the services of an Advocate to file the writ petition and he himself did not have any knowledge of the consignment which were exported.

9. The matter required a deeper probe which led to the investigation and then the passing of the impugned order. The Order-in-Original dated 27th March, 2025 clearly shows that there is some kind of a group which is operating for smuggling of poppy seeds and areca nuts. The use of the IEC of the Petitioner cannot prima facie be accepted to be merely an innocent instance of misuse. Moreover, the Petitioner is claiming innocence on the one hand, the exporter has filed a writ petition before this Court but it is not clear as to who has acted for the exporter as the authorised person claims to have no knowledge of the case. Only the advocate who filed the writ petition appears to have had knowledge of the case. The entire matter required a deeper probe, after which the Petitioner has been found to be complicit. There appears to be clandestine import of goods like poppy seeds and areca nuts after indulging in misdeclaration. Hence, various facts would have to be gone into.

10. **Under these circumstances, the Court is not inclined to entertain a writ petition. The Petitioner is free to avail of his remedies in accordance with law against the Order-in-Original by way of an appeal to the Commissioner (Appeals) under Section 128 of the Customs Act, 1962 along with the requisite pre-deposit.**

23. In terms of the above order concerning M/s Jyoti Enterprises, the Court had observed that in ***W.P.(C) 5038/2022*** concerning M/s Meadows International Co, material facts had not been fully disclosed, and relief with reference to warehousing of goods had been obtained based on incomplete



disclosure to the Court.

24. Notably, there has been gross concealment by Petitioner- Mr. Manish Sharma in the filing of the present petition, and not enclosing the order in ***W.P.(C) 4859/2025*** concerning *M/s Jyoti Enterprises*.

25. Even when the petition being ***W.P.(C) 5038/2022***, concerning *M/s Meadows International Co.* was considered by the Coordinate Bench of this Court, the relevant material facts were not placed on record, as held in ***W.P.(C) 4859/2025*** concerning *M/s Jyoti Enterprises*.

26. Moreover, no challenge against the order in ***W.P.(C) 4859/2025*** concerning *M/s Jyoti Enterprises* has been shown to the Court.

27. In any event, the same Order-in-Original as impugned in the present petition, was not entertained by this Court in the writ petition of the importer *M/s Jyoti Enterprises* in ***W.P.(C) 4859/2025***.

28. Under the circumstances, the Court is not inclined to entertain even the present writ petition.

29. The Counsel for the Petitioner had a duty to disclose the relevant facts and the relevant proceedings in this petition, which unfortunately has not been done. Moreover, the statement made by the Petitioner before the concerned authorities as extracted above, also shows that the Counsel in this case was also aware of all the facts and the transactions between *M/s. Meadows International Co* and *M/s Jyoti Enterprises*.

30. In fact, the Petitioner had claimed that it was under the Counsel's instructions that he had signed the documents related to *M/s. Meadows International Co* as well. There is clearly more than what meets the eye. In such cases, writ jurisdiction is not to be exercised by this Court.

31. The Supreme Court in ***Civil Appeal No. 5121/2021*** dated 3rd



September, 2021 titled '*The Assistant Commissioner of State Tax & Ors. v. M/s Commercial Steel Limited*', while deciding the exercise of writ jurisdiction in the context of Central Goods and Service Tax Act, 2017, has held as under:

“11. The respondent had a statutory remedy under section 107. Instead of availing of the remedy, the respondent instituted a petition under Article 226. The existence of an alternate remedy is not an absolute bar to the maintainability of a writ petition under Article 226 of the Constitution. But a writ petition can be entertained in exceptional circumstances where there is: (i) a breach of fundamental rights; (ii) a violation of the principles of natural justice; (iii) an excess of jurisdiction; or (iv) a challenge to the vires of the statute or delegated legislation.

12. In the present case, none of the above exceptions was established. There was, in fact, no violation of the principles of natural justice since a notice was served on the person in charge of the conveyance. In this backdrop, it was not appropriate for the High Court to entertain a writ petition. The assessment of facts would have to be carried out by the appellate authority. As a matter of fact, the High Court has while doing this exercise proceeded on the basis of surmises. However, since we are inclined to relegate the respondent to the pursuit of the alternate statutory remedy under Section 107, this Court makes no observation on the merits of the case of the respondent.

13. For the above reasons, we allow the appeal and set aside the impugned order of the High Court. The writ petition filed by the respondent shall stand dismissed. However, this shall not preclude the respondent from taking recourse to appropriate remedies which are available in terms of Section 107 of the CGST Act to pursue the grievance in regard to the action which has been adopted by the state in the present case”



32. In view of the irregularities which are revealed in the impugned Order-in-Original, as also the fact that the Petitioner clearly had an alternate remedy to avail of by filing an appeal, under Section 128 of the Customs Act, 1962, which has not been availed of this Court is not inclined to entertain the present petition.

33. The writ petition is accordingly dismissed, with exemplary costs of Rs. 5,00,000/-, to be deposited by the Petitioner with the Delhi High Court Staff Welfare Fund within four weeks of this order.

34. The bank details of the Delhi High Court Staff Welfare Fund is as under:

Name: Delhi High Court Staff Welfare Fund

Account No: 15530110074442

Bank and Branch: UCO Bank, Delhi High Court

35. List for compliance on 18th December, 2025.

36. The present petition is disposed of in these terms. Pending applications, if any, are also disposed of.

**PRATHIBA M. SINGH
JUDGE**

**SHAIL JAIN
JUDGE**

NOVEMBER 13, 2025/pt/sm
(Corrected & released on 17th November, 2025)