NATIONAL COMPANY LAW APPELLATE TRIBUNAL

NEW DELHI

Company Appeal (AT) (Insolvency) No. 875 of 2019

IN THE MATTER OF:

Ashish Mohan Gupta,

Residing at

House No. 161, Sector 27-A

Chandigarh **...Appellant.**

Versus

The Liquidator of M/s. Hind Motors India Ltd (In Liquidation)

Having his address at

Plot No. 9,

Industrial Area Phase – I

Chandigarh **...Respondent.**

Present:

For Appellant: **Mr. Sandeep Bajaj, Ms. Aakanksha Nehra, Mr. Siddhartha Shukla and Mr. Devansh Jain, Advocates.**

For Respondent: **Mr. Savar Mahajan, Mr. Mohana Nijhawan and Ms. Pooja Mahajan, Advocates.**

WITH

Company Appeal (AT) No. 07 of 2020

IN THE MATTER OF:

Ashish Mohan Gupta,

Residing at

House No. 161, Sector 27-A

Chandigarh **...Appellant.**

Versus

1. M/s. Hind Motors Ltd.

Through its Liquidator Mr. Krishan Vind Jain

Having its registered office at:

9, Industrial Area, Phase – I,

Chandigarh – 160002

Also At:

SCO, 345-346, Second Floor,

Sector 35-B, Chandigarh

Email ID- ipjainkv@gmail.com

2. M/s. Hind Motors Mohali Pvt. Ltd.

Through its Liquidator Mr. Krishan Vind Jain

Having its registered office at:

B-16, Industrial Area, Phase – 2,

Mohali

Also at:

SCO, 345-346, Second Floor,

Sector 35-B, Chandigarh

Email ID- ipjainkv@gmail.com

3. M/s. Hind Motors India Limited'

Through its Liquidator Mr. Krishan Vind Jain

Having its registered office at:

9, Industrial Area, Phase – 1,

Chandigarh - 160002

Also at:

SCO, 345-346, Second Floor,

Sector 35-B, Chandigarh

Email ID- ipjainkv@gmail.com **...Respondents.**

Present:

For Appellant: Mr. Sandeep Bajaj, Ms. Aakanksha Nehra,

Mr. Siddhartha Shukla and Mr. Devansh Jain, Advocates.

For Respondent: Mr. Savar Mahajan, Mr. Mohana Nijhawan and Ms. Pooja Mahajan, Advocates for R-1 to 3.

ORDER
(Virtual Mode)

13.04.2021 Heard.

2. The Company Appeal (AT) (Ins.) No. 875 of 2019 relates to Liquidation Proceedings against Corporate Debtor M/s. Hind Motors India Limited. The Appellant is promoter and director of the said Company. It is stated that the Company was engaged in sale and service of cars and has certain immovable assets as well as plant and machinery and stock of spare parts of cars. The Order of Liquidation with regard to this Company was passed on 12th September, 2017. The Appellant claims that the Liquidator instead of reviving the Company through Settlement under Section 230 of the Companies Act, 2013 sought to close the business of the Company. The Liquidator issued Notice for sale of spare parts available with the Company at low price. E-Auction was proposed to be held on 16th August, 2019. The Appellant filed Application CA No. 620/2019 in CP No. 6/chd/CHD/2017 before the Adjudicating Authority (National Company Law Tribunal, Chandigarh Bench, Chandigarh) against said action and the Application came to be rejected by the Impugned Order dated 23rd August, 2019. The Appellant is taking exception to the Impugned Order passed claiming that the Liquidator did not take steps in terms of the Orders passed by National

Company Law Appellate Tribunal in the matter of "*S.C. Sekaran Vs. Amit Gupta and Ors.",* Company Appeal (AT) (Ins.) No. 495-496 of 2018. It was also claimed that the sale of spare parts would lead to loss of substratum of the Company since the same were old. The Appellant is claiming that the Liquidator should have taken steps to sell the assets of the Corporate Debtor as a going concern.

3. When this Company Appeal (AT) (Ins.) No. 875 of 2019 was filed, this Tribunal had on 29th August, 2019 passed the following orders:

> *"29.08.2019 Let notice be issued on the Respondent by Speed Post. Requisite along with process fee, if not filed, be filed by 2nd September, 2019.*
>
> *Post the case 'for Admission (After Notice)' on* ***25th September, 2019.***
>
> *Until further orders, the impugned order dated 23rd August, 2019 shall remain stayed. In the meantime, the 'Liquidator' will ensure that the company remains a going concern but not to sell or transfer or alienate moveable or immoveable property of the 'Corporate Debtor' nor create any third party encumbrance and thereby will not part with the assets of the 'Corporate Debtor'. He will collate the claims in terms of Section 35 and act as per Sections 37, 38, 39 and 40 of the 'I&B Code and will follow the decision of this Appellate Tribunal in 'Y. Shivram Prasad vs. S. Dhanpal & Ors.' – 'Company Appeal (AT)(Insolvency) No. 224 of 2018 etc.' disposed of on 27th February, 2019 based on the earlier decision of this Appellate Tribunal in "S.C. Sekaran v. Amit Gupta & Ors.— Company Appeal (AT) (Insolvency) Nos. 495 & 496 of 2018".*
>
> *If any sale has taken place, the 'Liquidator' will not confirm the same and the sale proceeds should be kept in separate interest bearing account."*

4. The grievance of the Appellant is that in spite of such order passed by this Tribunal the Liquidator has not taken steps to ensure scheme under Section

230 of the Companies Act, 2013. It is now argued that because of this grievance of the Appellant, the Appellant moved the National Company Law Tribunal, Chandigarh proposing of scheme under Section 230 for which CA 1118 of 2019 was filed. The scheme came up before the National Company Law Tribunal, Chandigarh Bench, Chandigarh. The scheme was proposed under Section 230-232 of the Companies Act, 2013 and it was for amalgamation/merger, compromise and arrangement of all creditors. The Learned Counsel for the Appellant is submitting that the Application was filed with regard to not only M/s. Hind Motors India Ltd. (which is under Liquidation and for which Company Appeal (AT) (Ins.) No. 875 of 2019) is pending but also for other two companies of the Appellant namely M/s. Hind Motors Ltd. and M/s. Hind Motors Mohali Pvt. Ltd. which are also undergoing Liquidation. It is stated that the said matter came before the Company Court the National Company Law Tribunal, Chandigarh Bench, Chandigarh in C.A. No. 1118 of 2019. In Paragraphs 3 to 6 of that Impugned Order dated 28.11.2019 (challenged in Company Appeal (AT) No. 07 of 2020) the Ld. NCLT observed as under:

> *"3. In the present case, the application for amalgamation, compromise and arrangement is filed by Shri Ashish Mohan Gupta, who has stated that he is the suspended member of the Board of Director-cum-Promoter/Shareholder of all the three companies (Page 40 of the application). Shri Ashish Mohan Gupta is ineligible under Section 29A of the Insolvency and Bankruptcy Code, 2016 (Code) to be a Resolution Applicant. Therefore, the present application for amalgamation, compromise and arrangement cannot be accepted.*

4. Alternatively, the application deserves to be dismissed on the grounds discussed below.

5. We may add here that in para 4 of CA No. 1118 of 2019, it is stated that the process of execution of the amended Scheme of Amalgamation, Compromise and Arrangement involves re-calling of the liquidation order and subsequent thereto it is prayed that for the execution of the discharge of liabilities of all the three companies proposed to be done in a schedule manner. Further in para 8 of CA No. 1118 of 2019, it has been, inter alia, stated that the State Bank of India, which is approximately 13% holder of the secured debt of the Hind Motors Limited-Transferor Company-I, has held the applicant ineligible as the Company is under liquidation and has submitted in this regard that once the said company is ordered to be out of liquidation, the State Bank of India shall be approached again for appropriate OTS. The re-call of the liquidation order can only be possible, when the amended Scheme of Amalgamation, Compromise and Arrangement is brought into effect. The re-calling of the liquidation order before becoming into effect of the Scheme would not be warranted by law.

6. Normally, a Scheme under Sections 230-232 of the Companies Act, 2013 involves the company under liquidation being merged into a healthy company having positive net worth. The Company in liquidation is rehabilitated and put on the course of being a profit making concern. The present amended Scheme involving amalgamation of Transferor Company-I and Transferor Company-II into Transferee Company is stated to be made to cause the net effect that the assets and liabilities of all the three companies be consolidated in the Transferee Company (para 2 of CA No. 1118 of 2019). Therefore, there is no economic rationale in the Amended Scheme and the aim of revival and rehabilitation of the three companies would not be satisfied."

It is claimed that on such and other grounds, the application came to be rejected basically holding that the Appellant was hit and ineligible under Section 29A of IBC.

5. The Learned Counsel for the Appellant is relying on Section 240 A of IBC to submit that the Companies of the Appellant are either Micro or Medium Enterprises according to the definitions of such industries in the Micro Small and Medium Enterprises (Development Act), 2016 (Act in short). The Learned Counsel for the Appellant accepts that the Appellant does not have memorandum or certificate from the Government authorities showing that the Companies of the Appellant are Micro Small or Medium Enterprises. It is argued that such certificate or memorandum is not necessary and going by the definitions in the Act and balance sheet, this Tribunal must find if it is Micro, Small or Medium Industry. It is also submitted by the Learned Counsel for the Appellant that to take benefit of MSME Act, no certificate as such is required. Learned Counsel for the Appellant submits that even unregistered MSME is covered. It is submitted that what would be material is to consider the definition of Micro, Small and Medium Enterprises in the Act and the Balance Sheets of the Companies and then there can be finding as to the nature of the Enterprise.

6. Learned Counsel for the Respondent-Liquidator is submitting that all the three companies are under Liquidation and as regards the M/s. Hind Motors India Ltd. for which the present Insolvency Appeal is pending because of the Orders passed by this Tribunal dated 29th August, 2019 the matters are getting delayed. It is stated that stay is required to be vacated.

7. We have heard Learned Counsel for both sides and we have gone through both these Appeals. It appears strange but an Insolvency Appeal is required to

be taken up with a Company Appeal. This is because of linking between the IBC and Section 230 of the Companies Act, 2013 brought about by earlier Judgments of this Tribunal.

8. With regard to Section 230 of the Companies Act, 2013 it would be appropriate to refer to recent Judgment in the matter of "*Arun Kumar Jagatramka Vs. Jindal Steel and Power Ltd"* passed by the Hon'ble Supreme Court of India in Writ Petition Civil No. 269 of 2020 with other Appeals on 15th March, 2021 reported as 2021 SCC Online SC 220. The Hon'ble Supreme Court of India in Paragraph 99 to 105 in the said Judgment observed as under:

> *"99. In paragraph 24 of our judgment, we noted the two issues which had been framed by the NCLAT in the impugned judgment in the first of the appeals. The first issue was "Whether in a liquidation proceeding under [IBC] the Scheme for Compromise and Arrangement can be made in terms of Sections 230 to 232 of the [Act of 2013]". While we noted in paragraph 25, that no challenge has been made by the appellant in regard to the finding of the NCLAT on this issue, it is imperative for us to make some remarks in relation to this issue and the larger issue of judicial intervention by the NCLT and NCLAT while adjudicating disputes under the IBC.*
>
> *100. To begin with, we would like to take note of the observations made by the Insolvency Law Committee in its Report of February 2020. The Committee began by acknowledging that the floating of schemes of compromise or arrangement under Sections 230 to 232 of the Act, even for companies undergoing liquidation, was not part of the framework under the IBC. This, the Committee noted, had led to a multiplicity of issues including, but not limited to, the duality of the role of the NCLT (as a supervisory Adjudicatory Authority under the IBC versus the driving Tribunal under the Act of 2013) and indeed the very question before us in this case, whether the disqualification under Section 29A and proviso to Section 35(1)(f) of the IBC also attaches to Section 230 of the Act of 2013. However,*

the Committee notes that judicial intervention by the NCLAT along with the IBBI's introduction of new regulations have led to some alignment in the two frameworks.

101. The Committee thereafter notes that the introduction of such schemes into the framework of the IBC may be worrisome since it will alter the incentives during the CIRP and lead to destructive delays, which often plagued the process under the Sick Industrial Companies (Special Provisions) Act, 1985. However, it nonetheless also acknowledges the benefits such schemes may have to offer. Even so, the Committee concludes by noting that such schemes, if at all they are to be brought in, should not be under the Act of 2013 but the IBC itself. The Report notes thus:

> *"4.6...However, the Committee was of the view that such a process for compromise or settlement need not be effected only through the schemes mechanism under the Companies Act, 2013, and felt that the liquidator could be given the power to effect a compromise or settlement with specific creditors with respect to their claims against the corporate debtor under the Code.*
>
> *4.7 Given the incompatibility of schemes of arrangement and the liquidation process, the Committee recommended that recourse to Section 230 of the Companies Act, 2013 for effecting schemes of arrangement or compromise should not be available during liquidation of the corporate debtor under the Code. However, the Committee felt that an appropriate process to allow the liquidator to effect a compromise or settlement with specific creditors should be devised under the Code."*
>
> *(emphasis in original)*

102. Due to the ambiguity in the application of the two frameworks, it became imperative that a clarification be issued in this regard. The introduction of the proviso to Regulation 2B was a step in this direction which sought to clarify the position with respect to the applicability of the disqualifications set out in Section 29A of the IBC to Section 230 of the Act of 2013 in tandem with the legislative intendment.

103. At this juncture, it is important to remember that the explicit recognition of the schemes under Section 230 into the liquidation process under the IBC was through the judicial intervention of the

NCLAT in Y Shivram Prasad (supra). Since the efficacy of this arrangement is not challenged before us in this case, we cannot comment on its merits. However, we do take this opportunity to offer a note of caution for the NCLT and NCLAT, functioning as the Adjudicatory Authority and Appellate Authority under the IBC respectively, from judicially interfering in the framework envisaged under the IBC. As we have noted earlier in the judgment, the IBC was introduced in order to overhaul the insolvency and bankruptcy regime in India. As such, it is a carefully considered and well thought out piece of legislation which sought to shed away the practices of the past. The legislature has also been working hard to ensure that the efficacy of this legislation remains robust by constantly amending it based on its experience. Consequently, the need for judicial intervention or innovation from the NCLT and NCLAT should be kept at its bare minimum and should not disturb the foundational principles of the IBC. This conscious shift in their role has been noted in the report of the Bankruptcy Law Reforms Committee (2015) in the following terms:

> *"An adjudicating authority ensures adherence to the process*
>
> *At all points, the adherence to the process and compliance with all applicable laws is controlled by the adjudicating authority. The adjudicating authority gives powers to the insolvency professional to take appropriate action against the directors and management of the entity, with recommendations from the creditors committee. All material actions and events during the process are recorded at the adjudicating authority. The adjudicating authority can assess and penalise frivolous applications. The adjudicator hears allegations of violations and fraud while the process is on. The adjudicating authority will adjudicate on fraud, particularly during the process resolving bankruptcy. Appeals/actions against the behaviour of the insolvency professional are directed to the Regulator/Adjudicator."*

104. Once again, we must clarify that our observations here are not on the merits of the issue, which has not been challenged before us, but only limited to serve as guiding principles to the benches of NCLT and NCLAT adjudicating disputes under the IBC, going forward.

F Conclusion

105. Based on the above analysis, we find that the prohibition placed by the Parliament in Section 29A and Section 35(1)(f) of the IBC must also attach itself to a scheme of compromise or arrangement under Section 230 of the Act of 2013, when the company is undergoing liquidation under the auspices of the IBC.As such, Regulation 2B of the Liquidation Process Regulations, specifically the proviso to Regulation 2B(1), is also constitutionally valid. For the above reasons, we have come to the conclusion that there is no merit in the appeals and the writ petition. The civil appeals and writ petition are accordingly dismissed."

(Emphasis Supplied)

Keeping the above observations of the Hon'ble Supreme Court in view, and the note of caution as recorded by the Hon'ble Supreme Court, in the present matters, we can see that considerable delay leading to erosion of Value is taking place because of effort to push in provisions of Section 230 of the Companies Act at the stage of Liquidation.

9. In the Impugned Order in C.A. No. 620 of 2019 in C.P. No. 06/Chd/CHD/2017, the Adjudicating Authority observed in Impugned Order Paragraph 9 to 14 as under:

"9. We have carefully considered the application and the submissions of the learned counsel for the applicant and have also examined the records.

10. The proposal of scheme of compromise, arrangement and amalgamation under Section 230 and 232 of the Companies Act, 2013 is not at a nascent stage. The Application made to Union Bank of India is an offer for settlement of the outstanding dues of Union Bank of India under the Centenary Settlement Scheme for all the three companies. There is no averment that any proposal for Corporate Debt Restructuring has been made or is under consideration by Union Bank of India. The payment scheme to the depositors is in existence since 2017. As regards the other

unsecured creditors including SIDBI/its assignee, there is no reference that any proposal for any debt restructuring is even under discussion with them. In fact, in Para No. 14 of the application, the applicant himself has stated that his efforts in settling the dues of Union Bank of India under the Centenary Settlement Scheme and making regular payments to the depositors under the payment scheme accepted by them will become worthless and futile if the spare parts of the company are sold out. Therefore, the prayer made for the stay of the process of the e-auction has to be examined with reference to the settlement of dues of Union Bank of India and regular payments to the depositors. The proposal under Section 230 and 232 of the Companies Act, 2013 thus becomes irrelevant.

11. The Learned Counsel for the Applicant has referred to the order dated 29.01.2019 of the Hon'ble National Company Law Appellate Tribunal, New Delhi in Company Appeal (AT) (Insolvency) No. 495 and 496 of 2018 in the matter of SC Sekaran Vs. Amit Gupta and Ors. It is pleaded that in para 9 thereof, the Hon'ble National Company Law Appellate Tribunal has inter alia directed that before taking steps to sell the assets of the Corporate Debtor(s), the liquidator will take steps in terms of Section 230 of the Companies Act, 2013. However, in the present case, as discussed above, there cannot be said to be any proposal under Section 230 of the Companies Act, 2013 under consideration. Moreover, as discussed above, the liquidation process was directed to be initiated vide order dated 12.09.2017. Therefore, one year 11 months have elapsed and sufficient time for steps in terms of Section 230 of the Companies Act, 2013 has already passed.

12. We may add here that as discussed above, the CIRP process in this case was initiated by order dated 09.03.2017 and the spare parts would relate to the period before of around 09.03.2017. Therefore, the spare parts being old, the applicant's contention that with the sale of the spare parts the substratum of the Corporate Debtor would be lost altogether cannot be accepted.

13. In view of the above discussion, the prayer made in the application for staying the process of e-auction which has already been taken place on 16.08.2019 is rejected.

14. CA No. 620/2019 is accordingly disposed of."

10. It is apparent that to get e-auction stayed, Appellant came up with proposals in the nature of Scheme of Compromise etc. This was not done at the nascent stage. The consequence is dragging of Liquidation proceedings. We have already noticed observations made by the Ld. NCLT while rejecting the scheme proposed by the Appellant in CA No. 1118 of 2019 (From which Company Appeal (AT) No. 07 of 2020 is arising). The scheme of amalgamation proposed involves recalling of Liquidation Orders and discharging of all liabilities of the three companies and other benefits, without infusing additional funds. We have also noticed above the observations of the Adjudicating Authority where in spite of passing of time of more than one year eleven months earlier there were no steps in terms of Section 230 of the Companies Act, 2013. Hon'ble Supreme Court in the matter of *Arun Kumar Jagatramka (Supra)* in Para 72 observed as under:

> *"72. Now, there is no reference in the body of the IBC to a scheme of compromise or arrangement under Section 230 of the Act of 2013. Sub-section (1) of Section 230 was however amended with effect from 15 November 2016 so as to allow for a scheme of compromise or arrangement being proposed on the application of a liquidator who has been appointed under the provisions of the IBC. The substratum of the submission of Mr. Sandeep Bajaj, learned Counsel for the appellants, is that Section 230 is not regulated by the IBC but is a provision independent of it, though after the amendment of Sub-section (1), a compromise or arrangement can be proposed by the liquidator appointed under the IBC. Aligned to this submission, he urged that the decision in Meghal Homes (supra) recognises that the liquidator is an additional person who may submit an application under Section 391 of the Act of 1956 (corresponding to Section 230 of the Act of 2013). The submission of Mr. Bajaj however misses the crucial interface between the provisions of Section 230 of the Act of 2013 in their engagement with a company in respect of which the*

provisions of the IBC have been invoked, resulting in an order of liquidation under Section 33 of the IBC. Liquidation of the company under the IBC, as emphasized by this Court in its previous decisions, is a matter of last resort."

11. In Paragraph 76 of the Judgment it was observed as under:

"76. ……In this backdrop, it is difficult to accept the submission of Mr. Bajaj that Section 230 of the Act of 2013 is a standalone provision which has no connect with the provisions of the IBC. Undoubtedly, Section 230 of the Act of 2013 is wider in its ambit in the sense that it is not confined only to a company in liquidation or to corporate debtor which is being wound up under Chapter III of the IBC. Obviously, therefore, the rigors of the IBC will not apply to proceedings under Section 230 of the Act of 2013 where the scheme of compromise or arrangement proposed is in relation to an entity which is not the subject of a proceeding under the IBC. But, when, as in the present case, the process of invoking the provisions of Section 230 of the Act of 2013 traces its origin or, as it may be described, the trigger to the liquidation proceedings which have been initiated under the IBC, it becomes necessary to read both sets of provisions in harmony. A harmonious construction between the two statutes would ensure that while on the one hand a scheme of compromise or arrangement under Section 230 is being pursued, this takes place in a manner which is consistent with the underlying principles of the IBC because the scheme is proposed in respect of an entity which is undergoing liquidation under Chapter III of the IBC. As such, the company has to be protected from its management and a corporate death. It would lead to a manifest absurdity if the very persons who are ineligible for submitting a resolution plan, participating in the sale of assets of the company in liquidation or participating in the sale of the corporate debtor as a 'going concern', are somehow permitted to propose a compromise or arrangement under Section 230 of the Act of 2013"

12. Keeping the above observations of the Hon'ble Supreme Court in view and the note of caution in Para 103 of Judgment of Hon'ble Supreme Court in the matter of *Arun Kumar Jagatramka* (Supra) when present matter is appreciated it is apparent that the Appellant and the management concerned who brought about the situation where the three companies are in Liquidation is trying to take over coming up with the scheme where there is no infusion of additional funds and the liabilities are sought to be discharged in the name of amalgamation. It is not in tune with expectations of a Resolution Plan under IBC.

13. At the time of arguments, now effort is being made to take benefit of Section 240A of IBC calling upon this Tribunal to go into the definitions of Micro, Small and Medium Enterprise and hold the Company to be Micro or Medium Industry. We however find that the caution recorded by the Hon'ble Supreme Court is important. We have noticed the worry recorded of Insolvency Law Committee. We can see the effect of our intervention in importing Section 230 of Companies Act, into Liquidation stages under IBC. There are simply delays. Keeping in view caution noted by Hon'ble Supreme Court of India and reasons for it, we find in this matter it is not necessary for us to push for further steps under Section 230 of the Companies Act inter alia considering that basically Section 230 of the Companies Act is not part of the scheme of IBC where Liquidation is concerned. As such, in the present matter, we need not decide the question of Section 29A of IBC. Alternatively, even if the said Section was to be considered, although the

Learned Counsel for the Appellant is arguing that this Court should record finding on Micro, Small and Medium Enterprises on the basis of definition in the MSME Act, and records of the three Companies, we decline to go into those details in the absence of memorandum under MSME Act and for reasons we recorded in Judgment in the matter of "*Amit Gupta Vs. Yogesh Gupta" in Company Appeal (AT) (Ins.) No. 903 of 2019* dated 20.12.2019 where we have observed in Para 14 as under:

> *"14. Section 7 itself shows that the Central Government has to "classify" any class or classes or enterprises either as micro or small or medium on the basis of parameters fixed in Section 7. The Appellant has not brought on record that the Corporate Debtor has been classified by Central Government and if yes, under which parameter. In the Summary Procedure under IBC, the Resolution Professional and Adjudicating Authority are not expected to go into accounts and investigate if and in which category an application falls under Section 7 examining Notifications under Explanation 2 or Sub-Section 9 of Section 7 of MSME Act."*

14. When we find that it is not necessary for us to pursue Section 230 of the Companies Act at the stage of Liquidation, the same not being part of Procedure of IBC when the Corporate Debtor is in Liquidation, both the Appeals must fail, not having substance in the contentions raised. The Company Appeal (AT) No. 07/2020 also needs to be dismissed as the Appellant is pushing forward a scheme of amalgamation compromise and arrangement for three companies which are already in Liquidation under IBC.

15. Both the Appeals deserve to be dismissed.

i. Company Appeal (AT) (Insolvency) No. 875 of 2019 is dismissed.

Interim Orders dated 29th August, 2019 passed are withdrawn.

ii. Company Appeal (AT) No. 07 of 2020 is dismissed.

No order as to costs in both the Appeals.

[Justice A.I.S. Cheema]
Member (Judicial)

[Dr. Alok Srivastava]
Member (Technical)

Basant B./md