

HIGH COURT OF UTTARAKHAND AT NAINITAL

Writ Petition (M/S) No. 924 of 2023

Kartar Singh

.....Petitioner

Versus

Commissioner, Uttarakhand State GST
Commissionerate, Dehradun and others

.....Respondents

Present:-

Mr. S.K. Posti, Senior Advocate assisted by Mr. Ashutosh
Posti, Advocate for the petitioner.
Mr. Mohit Maulekhi, Brief Holder for the State.

JUDGMENT

Hon'ble Ravindra Maithani, J. (Oral)

The challenge in this petition is made to order dated 07.02.2023 passed by the Assistant Commissioner, State Tax, Mobile Squad Unit, Kashipur, District Udham Singh Nagar, under Section 130 of the Central/Uttarakhand Goods and Services Tax Act, 2017 ("the Act") and related provisions by which a penalty has been imposed on the petitioner.

2. Facts necessary to appreciate the controversy, briefly stated, are as follows:-

- (i) The petitioner claims himself to be the owner of vehicle bearing Registration No. UK06CA8300 ("the vehicle"), which according to the petitioner, he had

purchased on 05.-1.2023 from one Avtar Singh after making part payment and remaining amount was got financed by him. He has to pay installments.

- (ii) The petitioner contests imposition of penalty in lieu of confiscation of the vehicle, under Section 130 (2), third proviso of the Act.
- (iii) The vehicle was engaged by one M/s Om International Company, whose office was at Nagloi, West Delhi; the goods were being transported from Ballabhgarh, Punjab to Lakheempur, U.P.; [a sale invoice No. 150 dated 14.01.2023 to one M/s Adi Shakti Traders Nagasan Road, Lakeempur, U.P. was issued.]
- (iv) On 15.01.2023 at 10:39 P.M., at Kashipur-Rudrapur Highway, the Mobile Squad Authority intercepted the vehicle. The statement of the petitioner, who was the driver also, was recorded. The petitioner disclosed his address and mobile number along with the documents relating to the goods in transport i.e. the sale invoice.

- (v) The mobile squad made physical verification of the goods and documents and they did not find any discrepancy in the goods and the vehicle. The goods were found as per the sale invoice.
- (vi) Subsequent to it, on 19.01.2023, a show cause notice was issued to the petitioner as to why a fine of Rs. 10,98,000/- be not imposed on him and the vehicle be not confiscated for transporting the goods with intent to evade the tax.
- (vii) A notice was also issued to the owner of the goods, who did not reply. Therefore, on 07.02.2023, by the impugned order fine under Section 130 of the Act equal to the tax payable on the goods in lieu of confiscation was calculated.

3. It is the case of the petitioner that he was merely a transporter and was transporting the goods for fare; the petitioner was not in connivance, in any manner, with the owner of the goods. According to para 18 of the writ petition, it is duty of the registered person, who causes the movement of the goods to generate the e-way bill before the

commencement of such movement in Form GST-EWB-01. The transporter of the goods is not liable to generate e-way bill; there has been no finding that the petitioner was in connivance with the owner of the goods, therefore, without any connivance against the petitioner, imposition of penalty is illegal and against the law. It is the case of the petitioner that he was not at fault; his vehicle has illegally been detained.

4. Respondent nos. 1 and 2 filed their counter affidavit. Admittedly, the vehicle was intercepted on 15.01.1997 and the petitioner, who was driver also was not carrying the e-way bill, as required. According to the counter affidavit filed on behalf of respondent nos. 1 & 2, there was slightest discrepancy in the goods and the bill that was being carried by the vehicle. In para 8 & 16 of their counter affidavit, the respondent nos. 1 & 2 have stated as follows:-

“8. That the proper officer being satisfied after considering the statement of the driver/person in charge of the vehicle, non-appearance of consignor or consignee, difference between the quantity of goods as declared and found after physical verification as well as due to the absence of eway bill and looking into the past incidence where the supplier of the firm M/s Om International Company was found to be involved in supplying the goods without proper

documentation came to the conclusion that there is clear cut violation of section 130 of the CGST Act read with Rule 142 as well as violation of section 20 of IGST Act.

16. That the contents of para no. 5 of the writ petition are not admitted as stated. In reply it is submitted that the proper officer have noticed many discrepancies in the aforesaid supply which the proper officer has mentioned in his MOV 10 and MOV 11, some of the discrepancies are highlighted as under:-

- (a) The supplier from involved in the supply of the goods being transported was found to be dubious firm as one more supply of the same supplier was also intercepted by the mobile squad on 09.09.2022 and proceedings under section 130 of the GST Act has also be initiated against the supplier and the supplier firm respondent no. 3 herein M/s Om International Company has also challenged the order passed under section 130 of GST Act before this Hon'ble Court by way of filing writ petition bearing No. 2383 of 2022 (M/S). It is also submitted here that the current status of the M/s Om International Company (Supplier herein) is that the GST Registration of Supplier stand cancelled from 10.02.2023.

- (b) That the goods being carried by the vehicle No. UK06-CA8300 was TMT Bar and which is an evasion prone commodity and was being supplied by

a dubious firm as mentioned herein above. Moreover, the concerned vehicle was found to be operating on a different route and place (the place of supply mentioned invoice was from West Delhi to Lakhimpur whereas the vehicle was intercepted at Jagatpur Toll Plaza, Jaspur, Udham Singh Nagar.

- (c) That the person in charge of the vehicle in his statement before the authority concerned that the goods were loaded from Punjab whereas in the invoice the supply was shown to be from Delhi.

The above mentioned discrepancies clearly establishes the fact that there was a clear cut intention to evade tax so far as the present transaction is concerned and thus the proper officer initiated the proceedings under section 130 of the GST Act and passed the order absolutely within the four corners of the provisions as stipulated under the GST Act.”

5. According to respondent nos. 1 and 2, the petitioner was issued a notice; he did not reply; the owner of the goods by his letter dated 14.02.2023 admitted that goods were being transported without generating e-way bill, which, according to respondent nos. 1 & 2, shows that there was a connection and connivance between the supplier and the transporter. Respondent nos. 1 & 2 also took a plea that the petitioner has an alternative efficacious remedy of filing an appeal under Section 107 of the Act.

6. Heard learned counsel for the parties and perused the file.

7. Learned Senior Counsel for the petitioner would submit that the impugned order is bad in the eyes of law. He would raise the following points in his submissions:-

- (i) The Act as such does not require generation of e-way bill. It is a requirement under Rule 138-A of the Central/Uttarakhand Goods and Services Tax Rules, 2017 (“the Rules”).
- (ii) Section 164 of the Act enables the Government to make Rules for carrying out the provisions of the Act. According to subsection (4) of Section 164 of the Act, any rules made under this Section may provide that a contravention thereof shall be liable to a penalty not exceeding ten thousand rupees. It is argued that if the petitioner did not carry e-way bill as required under Rule 138-A of the Rules, the penalty is Rs. 10,000/-, as provided under Section 164(4) of the Act. Reference is also made to Section 122(1)(xiv) to argue that, in fact, it

provides for penalty of Rs. 10,000/- or an amount equivalent to the tax evaded, etc.

- (iii) It is not a case of evasion of tax.
- (iv) Merely because a transporter does not carry an e-way bill, it does not *per se* make the vehicle liable for confiscation.
- (v) In order to attract the provision of Section 130 of the Act, it has to be shown that the act was done with intent to evade payment of tax. It is argued that in the instant case, there is no evidence to suggest that the petitioner, in any manner, intended to evade the payment of tax.

8. In support of his contention, learned Senior Counsel for the petitioner has placed reliance on the principle of law as laid down in the case of Synergy Fertichem Pvt. Ltd. v. State of Gujarat, 2019 SCC OnLine Guj 6127.

9. In the case of Synergy Fertichem (*supra*), the Hon'ble Gujarat High Court discussed the law on the point and in para 144, 149 and 183 observed as hereunder:-

“144. Confiscation proceeding is a quasi judicial proceeding and not a criminal proceeding. Ordinarily, proof beyond reasonable doubt and proof of *mens rea* are foreign to the scope of the confiscation proceeding. However, the language of the statute should be read closely. Sometimes, the language of the statute may indicate the need to establish the element of *mens rea*. It is true that *mens rea* is not an essential element for imposing penalty for breach of civil obligations or liabilities. However, applying the dictum of the Supreme Court as laid in *Tamil Nadu Housing Board* (supra), the provisions of Section 130 of the Act is made more stringent by use of the word “intent”. **When the law requires intention to evade payment of duty, then it is not mere failure to pay duty. It must be something more. This something more should not be construed as obligatory on the part of the Revenue to establish or prove the necessary *mens rea* for the purpose of confiscation and penalty.**

149. However, in the aforesaid context, we would like to clarify something. If a situation arises wherein after the determination of the tax and penalty in accordance with the provisions of Sections 129(2) and (3) respectively, if the person, transporting any goods, or the owner of the goods, fail to pay the amount of tax and penalty within 14 days of such detention or seizure, then further proceedings would be initiated in accordance with the provisions of Section 130, i.e, for the purpose of confiscation. However, in such an eventuality, it would not be necessary for the department to establish any intention to evade payment of tax. Sub-clause (6) of Section 129 provides an eventuality, by which, it would be open for the authority to put the goods and the conveyance to

auction and deposit the sale proceed thereof with the Government.

(emphasis supplied)

183. We would sum up our conclusion of the points raised in the writ applications as follows;

“(i) Section 129 of the Act talks about detention, seizure and release of goods and conveyances in transit. On the other hand, Section 130 talks about confiscation of goods or conveyance and levy of tax, penalty and fine thereof. Although, both the sections start with a non-obstante clause, yet, the harmonious reading of the two sections, keeping in mind the object and purpose behind the enactment thereof, would indicate that they are independent of each other. Section 130 of the Act, which provides for confiscation of the goods or conveyance is not, in any manner, dependent or subject to Section 129 of the Act. Both the sections are mutually exclusive.

(ii) The phrase “with an intent to evade the payment of tax” in Section 130 of the Act assumes importance. When the law requires an intention to evade payment of tax, then it is not mere failure to pay tax. It must be something more. The word “evade” in the context means defeating the provisions of law of paying tax. It is made more stringent by use of the word “intent”. The assessee must deliberately avoid the payment of tax which is payable in accordance with law. However, the element of *mens rea* cannot be read into Section 130 of the Act.

(iii) For the purpose of issuing a notice of confiscation under Section 130 of the Act

at the threshold, i.e., at the stage of detention and seizure of the goods and conveyance, the case has to be of such a nature that on the face of the entire transaction, the authority concerned should be convinced that the contravention was with a definite intent to evade payment of tax. The action, in such circumstances, should be in good faith and not be a mere pretence. In other words, the authorities need to make out a very strong case. Mere suspicion may not be sufficient to invoke Section 130 of the Act straightway.

(iv) If the authorities are of the view that the case is one of invoking Section 130 of the Act at the very threshold, then they need to record their reasons for such belief in writing, and such reasons recorded in writing should, thereafter, be looked into by the superior authority so that the superior authority can take an appropriate decision whether the case is one of straightway invoking Section 130 of the Act.

(v) Even if the goods or the conveyance is released upon payment of the tax and penalty under Section 129 of the Act, later, if the authorities find something incriminating against the owner of the goods in the course of the inquiry, if any, then it would be permissible to them to initiate the confiscation proceedings under Section 130 of the Act. (vi) Section 130 of the Act is not dependent on clause (6) of Section 129 of the Act.

(vi) Sections 129 and 130 respectively of the Act are mutually exclusive and independent of each other. If the amount of tax and penalty, as determined under Section 129 of the Act for the purpose of release of

the goods and the conveyance, is not deposited within the statutory time period, then the consequence of the same would be forfeiture of the goods and the vehicle with the Government. This does not necessarily imply that the confiscation proceedings can be initiated only in the event of the failure on the part of the owner of the goods or the conveyance in depositing the amount towards the tax and liability determined under Section 129 of the Act.”

10. Learned counsel for the respondents would submit that inspection of goods in movement may be done under Section 68 of the Act. It is argued that under Rule 138A of the Rules, the person-in-charge of a conveyance should also carry e-way bill in physical form or e-way bill number in electronic form. It is argued that nothing was revealed by the petitioner, when intercepted, that the person-in-charge of the conveyance is different than the consignor. The learned counsel also raised the following points in his arguments:-

- (i) The goods were allegedly booked for U.P., but they were intercepted in Rudrapur, Uttarakhand, which does not fall in the route of Lakhimpur, where the goods were to be delivered.

- (ii) If the goods were to be unloaded in Uttarakhand, it is evasion of duty. Therefore, it establishes that the petitioner had intention to evade the duty.
- (iii) If e-way bill is not generated, same bill may be used on multiple times in order to evade tax.
- (iv) The impugned order is in accordance with law.

11. Before the arguments are appreciated, it would be apt to reproduce the relevant provisions, which were referred during the course of arguments.

12. Section 68 of the Act empowers the competent person to inspect the goods in movement. It reads as follows:-

“68. Inspection of goods of movement. –

(1) The Government may require the person in charge of a conveyance carrying any consignment of goods of value exceeding such amount as may be specified to carry with him such documents and such devices as may be prescribed.

(2) The details of documents required to be carried under sub-section (1) shall be validated in such manner as may be prescribed.

(3) Where any conveyance referred to in sub-section (1) is intercepted by the proper officer at any place, he may require the person in charge of the said conveyance to produce the documents prescribed under the said sub-section and devices for verification, and the said person shall be liable to produce the documents and devices and also allow the inspection of goods.”

13. Section 122 (1)(xiv) of the Act is as hereunder:-

“**122. Penalty for certain offences.** – (1) Where a taxable person who –

.....
.....

(xiv) transports any taxable goods without the cover of documents as may be specified in this behalf:”

shall be liable to a penalty which may extend to twenty-five thousand rupees.”

14. Section 130 of the Act reads as follows:-

“**130. Confiscation of goods or conveyance and levy of penalty.** (1) Where any person-

- (i) supplies or receives any goods in contravention of any of the provisions of this Act or the rules made thereunder with intent to evade payment of tax; or
- (ii) does not account for any goods on which he is liable to pay tax under this Act; or
- (iii) supplies any goods liable to tax under this Act without having applied for registration; or

- (iv) contravenes any of the provisions of this Act or the rules made thereunder with intent to evade payment of tax; or
- (v) uses any conveyance as a means of transport for carriage of goods in contravention of the provisions of this Act or the rules made thereunder unless the owner of the conveyance proves that it was so used without the knowledge or connivance of the owner himself, his agent, if any, and the person in charge of the conveyance,

then, all such goods or conveyances shall be liable to confiscation and the person shall be liable to penalty under section 122.

(2) Whenever confiscation of any goods or conveyance is authorised by this Act, the officer adjudging it shall give to the owner of the goods an option to pay in lieu of confiscation, such fine as the said officer thinks fit:

Provided that such fine leviable shall not exceed the market value of the goods confiscated, less the tax chargeable thereon:

Provided further that the aggregate of such fine and penalty leviable shall not be less than the penalty equal to hundred per cent. of the tax payable on such goods.

Provided also that where any such conveyance is used for the carriage of the goods or passengers for hire, the owner of the conveyance shall be given an option to pay in lieu of the confiscation of the conveyance a fine equal to the tax payable on the goods being transported thereon.

[****]

(4) No order for confiscation of goods or conveyance or for imposition of penalty shall be

issued without giving the person an opportunity of being heard.

(5) Where any goods or conveyance are confiscated under this Act, the title of such goods or conveyance shall thereupon vest in the Government.

(6) The proper officer adjudging confiscation shall take and hold possession of the things confiscated and every officer of Police, on the requisition of such proper officer, shall assist him in taking and holding such possession.

(7) The proper officer may, after satisfying himself that the confiscated goods or conveyance are not required in any other proceedings under this Act and after giving reasonable time not exceeding three months to pay fine in lieu of confiscation, dispose of such goods or conveyance and deposit the sale proceeds thereof with the Government.”

15. Section 164 of the Act reads as follows:-

“164. Power of Government to make rules. (1)
The Government may, on the recommendations of the Council, by notification, make rules for carrying out the provisions of this Act.

.....
.....

(4) Any rules made under sub-section (1) or sub-section (2) may provide that a contravention thereof shall be liable to a penalty not exceeding ten thousand rupees.”

16. Rule 138A of the Rules reads as follows:-

“138A. Documents and devices to be carried by a person-in-charge of a conveyance.

(1) The person in charge of a conveyance shall carry-

- (a) the invoice or bill of supply or delivery challan, as the case may be; and
- (b) a copy of the e-waybill in physical form or the e-way bill number in electronic form or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be Notified by the Commissioner:

Provided that nothing contained in clause (b) of this sub-rule shall apply in case of movement of goods by rail or by air or vessel:

.....
.....”

17. The Act has been enacted to make a provision for levy and collection of tax on intra-State supply of goods or services or both by the Central Government and for matters connected therewith or incidental thereto.

18. During the course of arguments, learned Senior Counsel for the petitioner has made reference to the definition of “document” as given in Section 2(41) of the Act. In fact, it merely shows that “document” includes written or printed record of any sort of electronic record as defined in

clause (t) of section 2 of the Information Technology Act, 2000 (21 of 2000). It has less relevance in the instant case.

19. Section 68 of the Act, *inter alia*, provides as to which document the person-in-charge of a conveyance should carry while transporting the goods. Sub-section (3) of it speaks that if the conveyance is intercepted by the proper officer, he may require the person-in-charge of the conveyance to produce the documents prescribed.

20. The Rules have been made under Section 164 of the Act. Rule 138A of the Rules unequivocally requires that the person-in-charge of the conveyance shall also carry e-way bill. This is requirement of a Rule. It has the legislative sanction supported with Sections 68 and 164 of the Act.

21. Arguments have been raised that that contravention of the Rules may attract penalty under Sections 164(4) and 128(1)(xiv) of the Act. There may not be two opinions about it that Section 164 of the Act enables the Central Government to frame Rules so as to carry out the provisions of the Act and sub-section (4) of it also provides that the Rules may also provide that contravention thereof shall be liable to penalty. It is also true that Section 122(1) (xiv) also provides for penalty, if the goods are transported without cover of documents, as specified. These

penal provisions cannot *per se* exclude operation of the provisions of Section 130 of the Act, which is quite different and acts in different sphere. It relates to confiscation.

22. It is the case of the respondents that the petitioner was not carrying e-way bill, which means that the proceeding of confiscation has been initiated under Section 130 (1) (iv) of the Act.

23. It has been argued on behalf of the petitioner that, in fact, the provisions of Section 130 of the Act would not come into operation merely because the incharge of the conveyance is not carrying documents. What is argued is that “intention to evade tax” has to be established. In this aspect, learned counsel has placed reliance in the case of Synergy Fertichem (*supra*). In the case of Synergy Fertichem (*supra*), the Hon’ble Gujarat High Court discussed the law on the point quite extensively and in para 144, as quoted hereinabove, observed **"When the law requires intention to evade payment of duty, then it is not mere failure to pay duty. It must be something more. This something more should not be construed as obligatory on the part of the Revenue to establish or prove the necessary *mens rea* for the purpose of confiscation and penalty"**.

24. This aspect of intention to evade tax has also been considered by the Hon'ble Supreme Court in the case of Tamil Nadu Housing Board v. Collector of Central Excise, Madras and another, 1995 Supp (1) SCC 50. The Hon'ble Supreme Court observed that **"When the law requires an intention to evade payment of duty then it is not mere failure to pay duty. It must be something more. That is, the assessee must be aware that the duty was leviable and it must deliberately avoid paying it. The word 'evade' in the context means defeating the provision of law of paying duty. It is made more stringent by use of the word 'intent'. In other words the assessee must deliberately avoid payment of duty which is payable in accordance with law"**.

25. On behalf of the petitioner, an argument has been raised that it is the owner of the goods, who was required to generate the e-way bill and the petitioner is a transporter. This argument has less force.

26. Rule 138 of the Rules, *inter alia*, requires that every registered person, who causes movement of goods of consignment value exceeding fifty thousand rupees, shall, before commencement of such movement, furnish information relating to the said goods as specified in Part A of FORM GST EWB001, electronically, on the common

portal along with such other information as may be required. Sub-rule (3) of Rule 138 of the Rules makes it incumbent on the transporter to generate e-way bill. Sub-rule (3) of Rule 138 of the Rules reads as hereunder:-

“138. Information to be furnished prior to commencement of movement of goods and generation of e-way bill. – (1)

(2).....

(3) Where the e-way bill is not generated under sub-rule (2) and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter on the common portal and the e-way bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in Part A of FORM GST EWB-01:

Provided that the registered person or, the transporter may, at his option, generate and carry the e-way bill even if the value of the consignment is less than fifty thousand rupees:”

27. Carrying e-way bill by the transporter is a requirement under the Rules, which has the sanction of the provisions of the Act. Therefore, it cannot be said that it is the duty of the owner of the goods alone to generate e-way bill. If e-way bill is not generated by the owner of the goods, who transports such goods, it is the transporter, who has to generate e-way bill. In the instant case, it has not been done.

28. The main argument on behalf of the petitioner is that it is not a case of evasion of tax; it is merely failure to carry the e-way bill, which is requirement of the Rules and as such is punishable under Section 164(4) of the Act or under Section 122(1)(xiv) of the Act.

29. Penalty under Sections 164(4) and 122(1)(xiv) of the Act may not come in way of the competent officer to proceed under Section 130 of the Act, if other circumstances permit to take action under Section 130 of the Act.

30. It is also argued on behalf of the petitioner that merely because transporter does not carry e-way bill, it does not *per se* makes the vehicle liable for confiscation. This is true. In order to confiscate a vehicle or to pass an order under Section 130 of the Act, what is to be shown is that there was an “intent to evade payment of tax”. Intention is a mental condition. The mind cannot be read, but the action may attribute as to what the intention could be.

31. In the instant case, the following is admitted:-

- (i) On 15.01.2023, the vehicle was intercepted. The petitioner was the in-

charge of the vehicle. He was not carrying e-way bill.

- (ii) On 19.01.2023, a notice was given to the petitioner under Section 138 of the Act requiring him to pay the penalty or show cause as to why the vehicle may not be confiscated. The petitioner did not reply to it.

32. According to the respondents, in fact, the owner of the vehicle was given a notice and in reply thereto, on 14.02.2023, he informed that the vehicle was not carrying e-way bill.

33. It is categorical case of the respondents that the GST registration of the consignor firm M/s Om International Company had already been cancelled, against which the consignor firm filed a writ petition in this Court.

34. The impugned order dated 07.02.2023 is based on various factors. They are as follows:-

- (i) Transportation was done without e-way bill.
- (ii) Consignment note/*bilti* was not with the transporter.
- (iii) The consignor M/s Om International Company, Nagloi, West Delhi had earlier

also transported goods without e-way bill, which was detected on 09.09.2022.

- (iv) The consignor firm's transaction reveals that the consignor firm had purchased from the firm, which was doubtful.
- (v) The consignor firm did not generate the e-way bill, so as to evade tax.
- (vi) The vehicle was not on its route to the destination. In fact, it was on the different route, which reveals the *modus operandi*.
- (vii) The route of the vehicle was inquired through RFID tracking system. It was found that the vehicle did not cross any toll plaza till it was intercepted, whereas from Delhi to Kashipur, there were various toll plazas. Therefore, the transaction was found doubtful. The petitioner has not clarified this aspect in his petition.
- (viii) The petitioner did not have the e-way bill. When the vehicle was intercepted, the statement of the petitioner was recorded in Form GST-MOV-01, wherein he has stated that the goods were being transported from Punjab to Uttarakhand. In the petition, at paragraph 5, the petitioner writes that the

goods were being transported from Ballabhgarh, Punjab to Lakheempur, U.P. The question is why did the petitioner give wrong statement on 15.01.2023, when he was intercepted, as enclosed at Annexure-2 and recorded FORM GST-MOV-01.

- (ix) If the articles were being taken from Ballabhgarh, Punjab to Lakheempur, U.P., Rudrapur-Kashipur Highway is not on the way. It is not the route of the destination. Why the petitioner was moving the vehicle on a route, which does not lead to its destination? Even in the petition, the petitioner has not clarified it.

35. The above factors at Sl. No.(i), (ii), (vi), (vii), (viii) & (ix) are directly related to the petitioner. They definitely indicate the intention of the petitioner that the goods were being transported in the vehicle, with an intention to evade the tax.

36. The respondent authorities have shown material, which indicate and infers the intention of the petitioner, which is evasion of tax.

37. The petitioner was transporting goods without the e-way bill, with intent to evade the tax. It attracts the provisions of Section 130 of the Act. Accordingly, an order has been passed under Section 130 of the Act, which is impugned. This Court does not see any reason to make any interference in the impugned order. Accordingly, the writ petition deserves to be dismissed.

38. The writ petition is dismissed.

(Ravindra Maithani, J.)
18.07.2023

Avneet/