2026 INSC 963

NON-REPORTABLE

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO._______ OF 2026
[Arising out of SLP (C) NO. 37096 OF 2025]

BHARAT PETROLEUM CORPORATION LIMITED ... APPELLANT

VS.

THE DISTRICT REVENUE OFFICER
(STAMPS) & ANR. ... RESPONDENTS

J U D G M E N T

DIPANKAR DATTA, J.

1. Leave granted.

2. This appeal, by special leave, is at the instance of the vendee in the relevant sale deed. Such vendee[1] assails the correctness of the final judgment and order dated 4th September, 2025[2] of a Division Bench of the High Court of Judicature at Madras[3] allowing an intra-court

[1] appellant
[2] impugned judgment
[3] High Court

appeal[4] preferred by the respondents. The impugned judgment set aside the order dated 8th September, 2022 of a Single Judge of the High Court allowing the writ petition[5] of the appellants, thereby resulting in its dismissal, in effect.

3. The facts are simple and undisputed. Appellant purchased a parcel of land from the Government of India for a fixed sale consideration, which was fully discharged through cheques issued on different dates in the year 2014. Upon receipt of the entire consideration, possession of the land was delivered to the appellant on 21st January, 2014. Thereafter, a deed of transfer in respect of the said land was executed by the Government of India in favour of the appellant on 24th June, 2016. At the time of execution and presentation of the instrument for registration, the appellant paid stamp duty and registration charges on the full sale consideration reflected therein. However, instead of releasing the registered instrument, the registering authority, who is the second respondent in the appeal, made a reference under Section 47-A of the Indian Stamp Act, 1899[6] to the District Revenue Officer, the first respondent. Consequent thereto, the appellant was served with a show cause notice in Form-I dated 22nd August, 2016 calling upon it to pay an additional sum towards the alleged deficit stamp duty. Questioning the legality of such reference and the consequential notice, the appellant invoked the writ jurisdiction of the

[4] Writ Appeal No. 2540 of 2023
[5] Writ Petition No. 16834 of 2017
[6] the Stamp Act

High Court contending, *inter alia*, that in the absence of any material suggesting want of *bona fides* on the part of the appellant or the TRANSFEROR, recourse to Section 47-A of the Stamp Act was wholly unwarranted.

4. The Single Judge by an order dated 8th September, 2022 allowed the challenge to the show cause notice. According to the Single Judge, the proceedings under Section 47-A of the Stamp Act had been initiated solely on the premise that the guideline value of the property was ₹500 per square foot, whereas the instrument had been presented for registration on the basis of a value of ₹168.30 per square foot, leading to a demand for differential stamp duty. Placing reliance on the decision of this Court in ***V.N. Devadoss v. Chief Revenue Control Officer-cum-Inspector of Stamps***[7], the Single Judge held that the jurisdiction under Section 47-A can be invoked only where the registering authority has reason to believe that the property has been deliberately undervalued with a fraudulent intent to evade payment of the requisite stamp duty. It was further noticed that the entire sale consideration stipulated under the transfer deed had admittedly been paid and that no material existed to indicate payment of any amount over and above the consideration reflected in the instrument. The Single Judge also observed that the guideline value, prepared by the revenue authorities for administrative purposes, furnishes only a *prima facie* indication of value and cannot,

[7] (2009) 7 SCC 438

by itself, constitute conclusive evidence of the market value of the property. On such reasoning, it was held that in the absence of any material suggestive of deliberate undervaluation, recourse to Section 47-A could not be taken as a matter of course. Consequently, the show cause notice issued by the first respondent was quashed and the second respondent directed to release the transfer deed within two months from the date of receipt of the order.

5. Aggrieved by the order of the Single Judge, the respondents carried the same in appeal before the Division Bench. The Division Bench allowed the writ appeal, set aside the order under challenge, and restored the proceedings to the file of the first respondent for adjudication in accordance with law. While doing so, the Division Bench examined the scheme of the Stamp Act and the provisions of the Tamil Nadu Stamp (Prevention of Undervaluation of Instruments) Rules, 1968[8]. It observed that once the registering authority, namely the second respondent, entertained a doubt regarding undervaluation of the instrument, it was competent to make a reference under Section 47-A, whereupon the matter was required to be adjudicated by the Collector, i.e., the first respondent. The Division Bench further noticed that Section 47-A provides a complete statutory mechanism for determination of market value and levy of stamp duty. Particular emphasis was placed on sub-section (5) thereof, which confers a right of appeal upon any person aggrieved by an order of the Collector, to

[8] the Stamp Rules

be preferred within the prescribed period before the competent appellate authority. Reference was also made to Rule 9 of the Stamp Rules, under which the Inspector General of Registration functions as the appellate authority. The Division Bench additionally noted that the statutory scheme envisages an appeal before the High Court against the order of the appellate authority.

6. Upon applying the aforesaid statutory framework to the facts in hand, the Division Bench found that the appellant had elected not to participate in the proceedings initiated pursuant to the reference under Section 47-A of the Stamp Act and had instead challenged the show cause notice at the threshold. In the view of the Division Bench, a writ petition directed merely against a show cause notice was ordinarily not maintainable, particularly when the appellant had an adequate opportunity to place its defence before the competent authority. It was further observed that in exercise of jurisdiction under Article 226 of the Constitution, the High Court ought not to embark upon an enquiry into disputed questions bearing upon the merits of the proceedings at a stage when the statutory authority was yet to render its determination. Holding that the appellant had bypassed the statutory procedure and that the efficacious alternative remedy available under the Stamp Act ought to have been exhausted before invoking the writ jurisdiction of the High Court, the Division Bench restored the proceedings to the file of the first respondent and granted liberty to the appellant to file its defence statement together with such documents as it might seek to rely upon.

7. Aggrieved by reversal of the order of the Single Judge by the Division Bench, the appellant has questioned its correctness before this Court.

8. Having noticed the factual panorama engendering the present *lis*, the extant controversy before us, at this stage, is not as to what is the true market value of the property in question or the merits of the procedure adopted in the valuation. That is an enquiry which is entrusted to the competent authority by the statute itself. Nor is it for us, in these proceedings, to determine whether the appellant is ultimately liable to pay any additional stamp duty. The question behoving our consideration is, whether the statutory machinery under Section 47-A of the Stamp Act could validly have been set in motion at all and, if so, what is the consequence of a challenge to the (non)-existence of the condition precedent for exercise of that power?

9. As an exordial note for the discussion, we consider it appropriate to set out Section 47A which reads:

> **47-A. Instruments under-valued, how to be dealt with**.-
> (1) If the Registering Officer, appointed under the Registration Act, 1908 (16 of 1908) while registering any instrument relating to the transfer of any property, has reason to believe that the market value of the property or the consideration, as the case 1. Subs. by Act 5 of 1927, s. 5, for "promissory note or cheque". 2. Subs. by Act 19 of 1958, s. 7, for "with the duty of one anna" (w.e.f. 1-10-1958). 3. Subs. by Act 5 of 1927, s. 5, for "note or cheque". 45 may be, has not been truly set forth in the instrument, he may, after registering such instrument, refer the same to the Collector for determination of the market value or consideration, as the case may be, and the proper duty payable thereon.
> (2) On receipt of reference under sub-section (1), the Collector shall, after giving the parties a reasonable opportunity of being heard and after holding an enquiry in such manner, as may be prescribed by

> rules, made under this Act, determine the market value or consideration and the duty, as aforesaid, and the deficient amount of duty, if any, shall be payable by the person liable to pay the duty.
> (3) The Collector may, suo moto or on receipt of reference from the Inspector General of Registration or the Registrar of a District, in whose jurisdiction the property, or any portion thereof, which is the subject-matter of the instrument, is situated, appointed under the Registration Act, 1908 (16 of 1908) shall, within three years from the date of registration of any instrument, not already referred to him under sub-section (1), call for and examine the instrument for the purpose of satisfying himself as to the correctness of its market value or consideration, as the case may be, and the duty payable thereon and if, after such examination, he has reason to believe that the market value or consideration has not been truely set forth in the instrument, he may determine the market value or consideration and the duty, as aforesaid, in accordance with procedure provided for in sub-section (2), and the deficient amount of duty, if any, shall be payable by the person liable to pay the duty: Provided that nothing in this sub-section shall apply to any instrument registered before the date of the commencement of the Indian Stamp (Himachal Pradesh Amendment) Act, 1988.
> (4) Where for any reason the original document called for by the Collector under sub-section (3) is not produced or cannot be produced, the Collector may, after recording the reasons for its nonproduction, call for a certified copy of the entries of the document from the registering officer concerned and exercise the powers conferred on him under sub-section (3).
> (5) Any person, aggrieved by an order of the Collector, under subsection (2) or sub-section (3), may, within thirty days from the date of the order, prefer an appeal before the District Judge and all such appeals shall be heard and disposed off in such manner as may be prescribed by rules made under this Act.
> (6) For the purpose of this section "market value" of any property shall be estimated to be the price which, in the opinion of the Collector or the appellate authority, as the case may be, such property would have fetched, if sold in the open market on the date of execution of the instrument relating to the transfer of such property.

10. In the present case, the Single Judge arrested the entirety of the proceedings at its inception only, thereby pronouncing upon a controversy which has been statutorily entrusted, in the first instance, to another forum. Nonetheless, despite such a statutory relegation, two narrow doors do exist through which a writ court may entertain a challenge to a show cause notice: i) want of jurisdiction and ii) abuse of jurisdiction (i.e., *mala fide* exercise of jurisdiction). Where the authority is vested with no power in law to embark upon an enquiry in the first place, the notice issued by such authority is *non est.* Also, in cases where the power is exercised *mala fide* or as an abuse of the process of law, the constitutional court may interdict it even at the threshold. However, these are engrafted as exceptions and not as routine measures to litigate every show cause notice under Article 226.

11. Ms. Haripriya Padmanabhan, learned senior counsel for the respondents, relying on the decisions of this Court in ***Special Director v. Mohd. Ghulam Ghouse***[9], ***Union of India v. Kunisetty Satyanarayana***[10] and ***Union of India v. VICCO Laboratories***[11] has contended that the enquiry that ordinarily follows consequent upon issuance of a show cause notice should not have been interdicted by the Single Judge. It was neither a case of lack of jurisdiction to issue the show cause notice nor a case of *mala fides*. According to her, absolutely no case for interference had been set up and the Single Judge grossly erred in entertaining and allowing the writ petition at the stage of show cause, which was duly rectified by the Division Bench in judicious exercise of discretion. She, accordingly, prayed for dismissal of the appeal.

[9] (2004) 3 SCC 440
[10] (2006) 12 SCC 28
[11] 2023 SCC Online SC 489

12. Adverting to the factual milieu at hand, the present case does not fall within the first category. The District Revenue Officer (Stamps), the first respondent, is the authority who issued the impugned notice. He is no stranger to the statute, nor is the present controversy relatable to a subject matter beyond the field entrusted to it. The notice, therefore, is not one issued by an authority possessing no jurisdiction whatsoever. What is assailed is the way an existing jurisdiction has been set in motion. That distinction, though apparently fine, is in law rudimentary. *Arguendo*, even assuming that the manner in which the existing jurisdiction was set in motion was beset by an improper exercise of jurisdiction, could the Single Judge have quashed the proceedings in its entirety, thereby rendering any prospective exercise of power by the authority a nullity, *sans* relegating the liberty to the authority to issue a fresh notice in accordance with law?

13. Mr. N. Venkataraman, learned Additional Solicitor General appearing on behalf of the appellant has forcefully argued that there was a jurisdictional error at the inception of the proceedings for which the show cause notice was rightly interdicted by the Single Judge. According to him, the "reason to believe" that is supposed to kickstart the proceedings under Section 47-A of the Stamp Act was absent in the first place. Referring to the Single Judge's order, he contended that the court proceeded to quash the show cause notice on the ground that no satisfaction was reached of there being a "fraudulent intent" for the purported undervaluation to cause harm to the revenue. Such an exercise of reading the requirement of "fraudulent intent" into Section 47-A of the Stamp Act, though there is no express stipulation to that effect therein, was justified by the Single Judge on the anvil of ***V.N. Devadoss*** (supra). Reliance in this behalf was placed on the relevant passages from the said decision, which are extracted below:

> **13.** Sub-sections (1) and (3) of Section 47-A clearly reveal the intention of the legislature that there must be a reason to believe that the market value of the property which is the subject-matter of the conveyance has not been truly set out in the instrument. It is not a routine procedure to be followed in respect of each and every document of conveyance presented for registration without any evidence to show lack of bona fides of the parties to the document by attempting fraudulently to undervalue the subject of conveyance with a view to evade payment of proper stamp duty and thereby cause loss to the revenue. Therefore, the basis for exercise of power under Section 47-A of the Act is wilful undervaluation of the subject of transfer with fraudulent intention to evade payment of proper stamp duty.
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> **18.** On the facts of the case it cannot be said that Section 47-A has any application because there is no scope for entertaining a doubt that there was any undervaluation. That being so, the High Court's order is clearly unsustainable and is set aside. The registration shall be done at the price disclosed in the document of conveyance. There is no scope for exercising power under Section 47-A of the Act as there is no basis for even entertaining a belief that the market value of the property which is the subject-matter of conveyance has not been truly set forth with a view to fraudulently evade payment of proper stamp duty.
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> (emphasis supplied by the ASG)

14. Mr. Venkatraman submitted that the Single Judge faithfully followed the precedent which was binding and, therefore, the Division Bench clearly erred in taking a contrary view without due consideration of the decision in ***V.N. Devadoss*** (supra).

15. Mr. Venkataraman further contended that the instrument in question was executed between the President of India and the appellant and that, in such a transaction, the element of fraudulent intention or *mens rea*, as contemplated in ***V.N. Devadoss*** (supra), could not legitimately emanate. We are unable to accede to the submission in the manner canvassed. The reference in the instrument to the President of India as the TRANSFEROR does not indicate that the President personally executes the instrument or participates in the transaction in his individual capacity. The constitutional and statutory scheme necessarily contemplates that contracts and instruments entered into, in the exercise of the executive power of the Union, are expressed in the name of the President and are executed on his behalf by persons authorised in that behalf. In the present case, the instrument itself records the President of India as represented by the Deputy/Assistant Salt Commissioner. The mere fact that the constitutional nomenclature of the President of India figuring in the instrument as the TRANSFEROR, therefore, cannot by itself preclude an enquiry into whether the consideration or market value has been truly set forth in the instrument, nor can it render the question of fraudulent intention incapable of arising as a matter of law.

16. We have read ***V.N. Devadoss*** (supra) in between the lines. The afore-mentioned decision by a Bench of three Judges declares the law that while exercising the power under Section 47-A of the Stamp Act, there must exist material evincing lack of *bona fides* and a fraudulent attempt to undervalue the subject of conveyance in a bid to evade stamp duty. The basis, therefore, *per* the ratio of the said decision, is "*wilful undervaluation with fraudulent intention to evade proper stamp duty"*. However, the expressions "wilful undervaluation" and/or "fraudulent intention" is/are conspicuously absent in the plain phraseology of sub-section (1) of the said provision. On its own terms, Section 47-A does not require the registering authority to issue notice having "reason to believe" of a culpable mindset being the motive behind the transaction; it merely requires reason to believe that the market value of the property has not been truly set forth in the instrument presented before him for consideration. It is one thing to require that the authority should have relevant material preceding the formulation of reasons, followed by exercise of power under Section 47-A of the Stamp Act; and, it is totally another thing to require that, in addition to the explicitly spelt out statutory requirement, the officer must also have material demonstrating wilful or fraudulent intent to evade stamp duty. The latter proposition, if sought to be pressed as an independent ingredient for the invocation of power under the said provision, would be tantamount to judicial legislation under a provision, *de hors* the precincts of the plain text of the statute. The language is plain and the symmetry is straightforward, which should not be distorted in its purpose, through legal lexicalism.

17. We may also notice that the view expressed in ***V.N. Devadoss*** (supra), was subsequently noticed by a three-Judge Bench of this Court in ***Registrar of Assurances v. ASL Vyapar (P) Ltd***[12]. In this decision, the three-Judge Bench, while referring to ***V.N. Devadoss*** (supra), observed that there has to be wilful undervaluation of the subject of transfer with fraudulent intention to evade payment of proper stamp duty. The three-Judge Bench, however, did not enter into the nitty-gritty of the statutory provision and, on that aspect, expressed its disagreement with the view earlier taken in the context of court-monitored public auction. We are, with respect, unable to agree with the approach adopted in ***V.N. Devadoss*** (supra) as well as in ***ASL Vyapar (P) Ltd.*** (supra), insofar as both decisions proceed on the footing of reading an element of fraudulent intention into the plain statutory provision without examining the provision in its full statutory milieu and the scheme underpinning the power conferred upon the registering/revenue authority. The question before us, therefore, requires to be canvassed independently on the plain language of the provision, its legislative purpose, operational remit and the statutory mechanism contemplated thereunder.

18. The decision in ***Ramesh Chand Bansal v. District Magistrate/Collector***[13], is apposite as far as the *raison d' etre* of

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[12] (2024) 17 SCC 572
[13] (1999) 5 SCC 62

Section 47-A of the Stamp Act is concerned. Relevant passages therefrom are extracted below:

> 5. The object of the Indian Stamp Act is to collect proper stamp duty on an instrument or conveyance on which such duty is payable. This is to protect the State revenue. It is a matter of common knowledge that in order to escape such duty by unfair practice, many a time undervaluation of a property or lower consideration is mentioned in a sale deed. The imposition of stamp duty on sale deeds is on the actual market value of such property and not the value described in the instrument. Thus, an obligation is cast on the authority to properly ascertain its true value for which he is not bound by the apparent tenor of the instrument. He has to truly decide the real nature of the transaction and value of such property. For this, the Act empowers an authority to charge stamp duty on the instrument presented before it for registration. The market value of a property may vary from village to village, from location to location and even may differ from the sizes of area and other relevant factors. This apart there has to be some material before such authority as to what is the likely value of such property in that area. In its absence it would be very difficult for such registering authority to assess the valuation of such instrument. It is to give such support to the registering authority that Rule 340-A is introduced. Under this the Collector has to satisfy himself based on various factors mentioned therein before recording the circle rate, which would at best be the prima facie rate of that area concerned. This is merely a guideline which helps the registering authority to assess the true valuation of a transaction in an instrument. This gives him material to test prima facie whether the description of valuation in an instrument is proper or not.
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> (emphasis ours)

19. Furthermore, in our considered opinion, "wilful undervaluation" and/or "fraudulent intention" cannot be read as an intra-sentential component into Section 47-A of the Stamp Act for its invocation, and any distinction, if purportedly demarcated between *bona fide* undervaluation and wilful undervaluation, is alien to the plain phraseology of the provision as well as the spirit of the statute. The following passage from the decision in ***Shanti Bhushan v. State of U.P.***[14], lends credence to the afore-mentioned proposition:

> **20.** At this stage, we may note that the Stamp Act is a taxing statute. In interpreting such a statute, equitable considerations cannot be applied. A taxing statute has to be interpreted in accordance with what is clearly expressed therein. While interpreting such a statute and determining the liability to pay tax, the provisions are required to be construed strictly. In other words, the rule of literal construction must be applied while interpreting a taxing statute. It must be interpreted in terms of the natural construction of the words used. There is no scope to imply anything which is not expressly provided.

20. The afore-canvassed decision affords a close parallel to the extant controversy *qua* the interpretation of Section 47-A.

21. However, we hasten to add that ***Ramesh Chand Bansal*** (supra) and ***Shanti Bhushan*** (supra) are coordinate Bench decisions whereas ***V.N. Devadoss*** (supra), since followed in ***ASL Vyapar (P) Ltd.*** (supra), is a decision of a three-Judge Bench. Thus, in these proceedings, we are not empowered to pronounce upon the correctness of ***V.N. Devadoss*** (supra) for whatever our *prima facie* impression may be, about the textual interplay between Section 47-A and the additional requirement of "wilful undervaluation" and/or "fraudulent intention" articulated in ***V.N. Devadoss*** (supra). Judicial propriety and discipline require us to follow a binding decision of a larger Bench. Nonetheless, if the proposition in ***V.N. Devadoss*** (supra) does not commend our acceptance and we strongly feel that

[14] 2023 SCC OnLine SC 489

it requires reconsideration, the appropriate course is to leave the question for consideration by a Bench of appropriate strength.

22. It would be profitable to consider two situations of an honest and a dishonest sale, delineated below, to consider the effect of ***V.N. Devadoss*** (supra).

a. The honest sale:

S owns a property, the circle rate whereof is ₹2 cr. However, it is a tenanted property and the tenants enjoy protection of the relevant Rent Control Act. Additionally, the road access to such property is not too wide and a litigation is also pending between S and one of his tenants. These facts are sufficient for any valuer to confirm true depressed market value as ₹1.5 cr. After due diligence, P agrees to purchase the property and offers ₹1.5 cr. The offer of P is accepted by S who sells the property to P for ₹1.5 cr. Being the entire sale consideration, ₹1.5 cr. is shown in the instrument. There is not an iota of fraud, no cash dealing. As is customary, P as the purchaser bears stamp duty assessed on ₹1.5 cr.

Two courses are possible on such instrument.

First, if Section 47-A is taken on its own terms and the registering authority has reason to believe that market value has not been truly set forth, the enquiry would be a pure valuation-based enquiry, i.e., whether ₹1.5 cr. is the true market value given the encumbrances, though circle rate is ₹2 cr.? The burden would be on P to prove the market value of the property sold as ₹1.5 cr., not to disprove fraud.

However, if the test in ***V. N. Devadoss*** (supra) is applied to such a situation, a fraudulent intention has to be the *sine qua non* for issuance of notice and the enquiry would shift from valuation to culpable mindset. P, who has been entirely honest, will now be called upon to prove absence of fraudulent intention. The honest undervaluation, even when fully explained by objective market factors, could be presumptively treated as dishonest, unless P disproves culpable mindset.

This, in our opinion, gives rise to a cause for injustice. In a valuation-centric proceeding, an honest purchaser has only to show what the property is actually worth. Under a fraud-centric test, the same honest purchaser has to defend his character, i.e., merely because he bought an encumbered property at its true, *albeit* low price, he did not intend to cheat the exchequer. The ratio of ***V. N. Devadoss*** (supra), by importing culpable mindset into a provision which, on its own terms, is about true market value, converts a market value enquiry into a quasi-criminal enquiry.

b. The fraudulent sale:

Conversely, take an illustration where S sells his property worth ₹2 cr. to P. However, the sale price of the property is shown as ₹1.5 cr. in the instrument. S receives such amount by cheque, and the balance ₹50 lakh in cash, which happens to be P’s unaccounted money; all these, *inter alia*, to evade stamp duty. Though culpable mindset undoubtedly exists, yet, the registering authority may have no access to material to form a reason to believe that the transaction is tainted by fraudulent intent to evade stamp duty. If a demonstrable wilful undervaluation and/or fraudulent intention were made the jurisdictional pre-condition for issuing notice, the enquiry would be still-born. Notice, in such a case, can never be issued. Would that not defeat the very object of the provision which is to protect government revenue?

23. The test propounded in ***V.N. Devadoss*** (supra) fails to do justice in either situation. In a genuine sale of encumbered property, it exposes an honest purchaser to a roving enquiry for no fault of his; in a case of a clandestine cash consideration, it disables the registering authority from even initiating an enquiry for want of material which, by its very nature, lies within the exclusive knowledge of the parties. In the former, it is too harsh; in the latter, too lax.

24. Having bestowed our anxious thoughts and in the circumstances discussed above, we have serious doubt regarding the efficacy of the law declared in ***V.N. Devadoss*** (supra) as a binding precedent and find ourselves unable to accept the proposition laid down therein as correct law. ***V.N. Devadoss*** (supra) being a larger Bench decision, the only option now open to us is to refer the following questions for consideration by a Bench larger than the present Bench:

a. Whether, ***V.N. Devadoss*** (supra), since followed in ***ASL Vyapar (P) Ltd.*** (supra), correctly interprets and declares that the basis for exercise of power under Section 47-A of the Stamp Act is wilful undervaluation of the subject of transfer with fraudulent intention to evade payment of proper stamp duty? Or, whether on the very terms of Section 47-A, power thereunder can be and ought to be exercised by the registering authority, irrespective of absence of any culpable mindset of the parties to the sale, by truly deciding the real nature of the transaction and value of the subject property, without being bound by the apparent tenor of the instrument?

b. Whether the decisions in ***Ramesh Chand Bansal*** (supra) and ***Shanti Bhushan*** (supra) do not lay down correct law?

25. Let the referred questions and the papers be placed before the Hon'ble the Chief Justice for an appropriate order.

26. Needless to observe, if ***V.N. Devadoss*** (supra) is upheld as laying down correct law, the decision of the Single Judge quashing the notice would be entirely justified; otherwise not.

……………………………J.
(DIPANKAR DATTA)

……………………………J.
(SHEEL NAGU)

NEW DELHI;
SEPTEMBER 07, 2026.