2026:DHC:441-DB

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

Reserved on :06th January, 2026
Pronounced on :19th January, 2026

\+ W.P.(C) 10527/2017

RADHIKA ROY .....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms. Viyushti Rawat, Mr. Devansh Jain and Mr. Sarthak Abrol, Advs.

versus

DEPUTY COMMISSIONER OF INCOME -TAX CIRCLE 18(1) &ANR. .....Respondents

Through: Mr. N. P. Sahni, Spl. Counsel with Indruj Singh Rai, SSC, Mr. Sanjeev Menon, JSC, Mr. Rahul Singh, JSC and Mr. Gaurav Kumar, Advs.

\+ W.P.(C) 10529/2017

DR. PRANNOY ROY .....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms. Viyushti Rawat, Mr. Devansh Jain and Mr. Sarthak Abrol, Advs.

versus

DEPUTY COMMISSIONER OF INCOME-TAX CIRCLE 18(1) &ANR. .....Respondents

Through: Mr. N. P. Sahni, Spl. Counsel with Indruj Singh Rai, SSC, Mr. Sanjeev Menon, JSC, Mr. Rahul Singh, JSC and Mr. Gaurav Kumar, Advs.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

J U D G M E N T

REPORTABLE

***Per* DINESH MEHTA, J.**

1. Both the Writ Petitions have been filed by the petitioners, Ms. Radhika Roy and Dr. Prannoy Roy, respectively, laying challenge to

notice(s) dated 31.03.2016 under Section 148 of the Income Tax Act, 1961 *(hereinafter referred to as "the Act of 1961")* separately issued to them. The factual matrix of both cases lie in a narrow compass and are identical, therefore, the facts of first case i.e. W.P.(C) 10527/2017 are being taken into account.

2. The petitioner, Ms. Radhika Roy, at the relevant time was having 50% shareholding in a company known as RRPR Holding Private Limited *(hereinafter referred to as "RRPR").* For the assessment year *(hereinafter referred to as "AY")* 2009-2010, she submitted a return of income on 31.07.2009 declaring her income at Rs.1,66,61,534/-. The return so filed was processed under Section 143(1) of the Act of 1961 and was accepted as such. Accordingly, the petitioner came to receive an intimation dated 22.02.2011.

3. Later on, a notice dated 25.07.2011 was issued to the petitioner in exercise of powers under Section 147/148 of the Act of 1961 and reassessment proceedings for AY 2009-10 were initiated against her alleging that her income has escaped assessment on the ground that a transaction of purchase of shares of New Delhi Television Limited *(hereinafter referred to as "NDTV")*, a listed company had been carried by the petitioner with RRPR at a substantially low consideration than its market value. The aforesaid reason was supplied to the petitioner with the notice dated 25.07.2011.

4. The petitioner claims to have produced the relevant documents, including books of accounts and audited Balance Sheet of said RRPR during the course of reassessment proceedings.

5. During the course of above reassessment proceedings, on receipt of above documents, the Assessing officer *(hereinafter referred to as 'AO')*

issued a notice dated 06.03.2013 under Section 142(1) of the Act of 1961 to the petitioner and asked her to show cause as to why the loan received by the petitioner from the said RRPR be not treated as income (deemed dividend) within the meaning of Section 2(22)(e) of the Act of 1961.

6. The petitioner in turn, furnished books of accounts of RRPR for the Financial Year *(hereinafter referred to as "FY")* 2008-09 and claimed that the funds were received by the petitioner from RRPR without any stipulation of interest.

7. An order dated 30.03.2013 was passed under Section 147 read with Section 143(3) of the Act of 1961, assessing the petitioner's income at Rs.3,17,39,480/-. It is pertinent to note that no addition was made as deemed dividend as proposed in relation to the loan received from RRPR treating the same as income defined under Section 2(22)(e) of the Act of 1961, as was proposed in the notice dated 06.03.2013.

8. After three years of the above order, the petitioner received another notice dated 31.03.2016 again under Section 148 of the Act of 1961 (for the very same AY 2009-10 or FY 2008-09 itself), indicating that satisfaction has been recorded by the Principal Commissioner of Income Tax, Delhi 06-New Delhi, and the same was conveyed to her on 31.03.2016.

9. The surprised petitioner asked for the reasons for initiation, rather re-initiation of reassessment proceedings by way of her letter dated 12.04.2016; in response whereof, she was supplied the reasons vide communication dated 08.07.2016.

10. In order to see the justification of the initiation of the reassessment proceedings afresh, it will be necessary to reproduce the reasons, which read thus:

"...

3. Accordingly, it is intimated that the reasons recorded before issue of notice u/s 148 of the Act were as under :-

"Background

Return of income for AY 2009-10 was filed by Mrs. Radhika Roy on 31.07.2009 declaring income of Rs. 1,66,61,534/-, which was processed u/s 143(1) on 22.02.2011 at the returned income. After processing of return, information was received from DDIT(Inv.), Unit-II(2), New Delhi vide letter dated 09.06.2011 that the assessee Dr. Prannoy Roy had entered into transactions of purchase and sale of shares of M/s. New Delhi Television Limited ("NDTV"), a listed company, with M/s. RRPR Holding Private Limited ("RRPR") and these transactions included transactions at the rate of Rs. 4 per share, when the shares of NDTV were being traded on those dates at the rate of about Rs. 140 per share. Accordingly, the assessee's case for AY 2009-10 was reopened on the limited issue of capital gains/loss arising out of the above referred transactions of purchase and sale of shares of NDTV entered into by the assessee with RRPR and notice u/s 148 of the Income Tax Act, 1961 (the "Act") was issued to the assessee on 25.07.2011. The assessment was completed u/s 147/143(3) of the Act on 30.03.2013 at an income of Rs. 3,17,39,480/-, which included the main addition of Rs. 1,30,00,394/- on account of short term capital gains apart from disallowance of deduction u/s 80G amounting to Rs. 2,750/- and addition on account of house property income amounting to Rs. 20,74,800/-, the last two Issues having come to the notice of the Assessing Officer ("AO") during the course of proceedings.

2. Subsequent to the completion of assessment u/s 147/143(3) 30.03.2013, fresh Information was received from the following two sources :-

(i) Complaints were received wherein the issue of benefit arising to the account of the receipt of interest free loan from RRPR was pointed out.

(ii) The jurisdiction over the case of RRPR was transferred u/s 127 of the Act to this Circle and the assessment records of RRPR were received on 06.08.2015. Perusal of assessment records of RRPR for AY 2009-10 revealed that the case of RRPR was reopened u/s 147 of the Act on the ground that M/s. RRPR Holding Private Limited had raised interest bearing loan from ICICI Bank Limited amounting to Rs. 375 crores @19% p.a. interest out of this loan amount, immediately after disbursal, it granted interest free loans amounting to Rs. 73.91 crores to its Directors.

3. The assessment records of RRPR further revealed that during FY 2008-09 relevant to AY 2009-10, on 14.10.2008, RRPR had entered into 'Corporate Rupee Loan Facility Agreement with ICICI Bank Limited for securing loan amounting to Rs. 375 crores on interest 19% p.a. From the copy of account titled 'Interest on Loan Payable (ICICI)' available on record, it was observed that during the year, RRPR had suffered total interest amounting 34,95,95,456.94 on this loan.

4. Further, it was noticed that out of the interest bearing loan amount, 16.10.2008, 1.e. immediately after disbursal, RRPR had granted interest free loans amounting to Rs 20,92,00,009.41 and Rs. 71,00,00,107/- Dr. Prannoy Roy and Mrs. Radhika Roy respectively, who were the RRPR'S Directors as well as shareholders. It was also noticed that on grant of interest free loans out of the interest bearing toan, RRPR had suffered interest amounting to Rs. 2,00,81,060/- on account of such loan granted to Dr. Prannoy Roy and interest amounting to Rs. 6,74,50,010/- on account of such loan granted to Mrs. Radhika Roy. This arrangement resulted in a debit balance of Rs. 2,91,86,738/- against Dr. Prannoy Roy and a debit balance of Rs. 70,99,81,710/- against Mrs. Radhika Roy in the account books of RRPR. No interest was charged by RRPR on these debit balances although RRPR fully suffered the interest on ICICI Bank Loan obtained, out of which interest free loans were granted to these two persons resulting in the above referred debit balances.

5. Thus, RRPR suffered an interest expense of Rs. 6,79,23,407/- (i.e. interest @ 19% for 5.5 months on Rs. 70,99,81,710/-) on account of loan taken on interest and advanced to Mrs. Radhika Roy without interest....''

11. While supplying the reasons vide communication dated 08.07.2016, the Respondent no.1 called upon the petitioner to furnish her reply/explanation.

12. While contending that the re-initiation of the assessment proceedings is arbitrary and vindictive, Mr. Sachit Jolly, learned senior counsel argued with vehemence that the power has been exercised illegally and without authority of law inasmuch as all the information, including the books of accounts etc. of RRPR had been produced by the petitioner before the

Assessing Officer *(hereinafter referred to as "AO")* during the first reassessment proceedings, which had culminated in the order dated 30.03.2013.

13. He pointed out that during the earlier reassessment proceedings, the bone of contention raised by the Department was the interest-free loan, which the petitioner had received from the RRPR and the essence of the reasons recorded for initiation of reassessment proceedings this time, is also the complaint revolving around 'the interest free loan', which the petitioner had received from RRPR.

14. Learned senior counsel argued that the respondents' action of proposing to add an amount of Rs.6,79,23,407/- as deemed income in the petitioner's hands is *ex-facie* unsustainable. While accepting that the petitioner being 50% shareholder and Director of RRPR was advanced a loan, subject of course to statutory restriction, he contended that such amount was given to the petitioner as an interest-free loan by RRPR because the petitioner had given personal guarantee. He added that the petitioner had to do so as the bank was not prepared to disburse the huge loan to the petitioner in her individual capacity. He argued that even without going into the justification or the legality of the transaction, the notice is liable to be quashed for being fundamentally without jurisdiction.

15. Mr. Sachit Jolly, learned senior counsel argued that the reassessment proceedings having taken place, on the very same issue and transaction and an order under Section 147/148 read with Section 143(3) of the Act of 1961 having been passed, dropping the addition, as was specifically proposed by the notice dated 06.03.2013, respondent no.1 cannot justifiably initiate reassessment proceedings.

16. Learned senior counsel concluded by submitting that since the notice under Section 148 of the Act of 1961, initiating reassessment proceedings is based on change of opinion qua the same transaction, the same is liable to be quashed.

17. Mr. N.P. Sahni, learned special counsel for the respondents on the other hand argued that maybe, at first blush, the impugned notice and the reasons for which the proceedings have been initiated, appears to be on identical count, but if the reasons recorded during subsequent proceedings are examined, it is clear that this time, pursuant to the complaint, it has come to the notice of the respondent-Department that RRPR had entered into a corporate rupee loan facility agreement with the ICICI Bank Limited for securing a loan to the tune of Rs.375,00,00,000/- and immediately after the disbursement, it proceeded to grant an interest-free loan to the petitioner, who was a Director as well as Shareholder. He added that though the company (RRPR) had paid a sum of approximately Rs.35,00,00,000/- as interest @ 19% per annum, but has not charged even a single penny from the petitioner and hence, there was apparently an income and the same was liable to be included in petitioner's income by virtue of Section 2(24)(iv) of the Act of 1961.

18. Learned Counsel for the respondents also argued that during the first reassessment proceedings, the Department sought to make addition under Section 2(22)(e) of the Act of 1961, as dividend, whereas this time, the amount proposed to be added in petitioner's hands is, deemed income as per Section 2(24)(iv) of the Act of 1961.

19. He submitted, that above arguments are without prejudice to his basic contention that the petitioner has invoked writ jurisdiction of this court simply against a notice, without filing her reply in response thereto. He

prayed that the petitioner be directed to file reply/explanation in response to the notice, which would be considered by the respondent no.1 objectively and in accordance with law, and if the same culminates into an order, the same can be challenged by way of the appellate mechanism provided under the Act of 1961(if necessary).

20. Heard learned counsel for the parties and perused the relevant material.

21. Indubitably, the proceedings subject to the judicial scrutiny before us are, reassessment proceedings for AY 2009-10. It is to be borne in mind that the petitioner had approached this court, oppugning the notice dated 31.03.2016, which was filed in the year of 2017 and vide an order dated 27.11.2017, the proceedings before the AO had been stayed. The matter had been entertained and interim order granted 8 years ago, whereby a *prima-facie* opinion about the proceedings before the AO being without jurisdiction has been recorded and the respondents have been restrained from passing the final order.

22. As such, allowing the AO to pass a final order and then, relegating the petitioner to avail the statutory remedy after 8 years of the interim order being granted, that too, for the proceedings, which relate to AY 2009-10 would be iniquitous, rather travesty of justice, particularly when the fundamental issue of jurisdiction has been raised by the petitioner.

23. Moving on to the contentions on jurisdictional aspect, we are of the view that the petitioner has a strong case evincing that the proceedings are without jurisdiction, if not vindictive and arbitrary.

24. While dilating upon this issue, we are mindful of the fact that petitioner's return of income for AY 2009-10 was processed and her income as declared (Rs.1,66,61,534/-) in her return was accepted. It is whereafter,

the first re-assessment proceedings were initiated on 25.07.2011 and by way of notice dated 06.03.2013, the petitioner was called upon to show cause as to why provisions of Section 2(22)(e) be invoked in respect of the interest free loan received by her from RRPR.

25. A perusal of the notice dated 06.03.2013 issued during reassessment proceedings under AY 2009-10 clearly shows that the then assessing authority had called upon the petitioner to explain and produce the following, among other things:

> ***"1. Balance Sheet and Share holding pattern of RRPR Holding Private Limited as on 31.03.2008 and 31.03.2009.***
> ***2. Furnish copy of account in the books of RRPR Holding Private Limited of Mrs. Radhika Roy.***
> ***3. Why section 2(22)(e) should not be invoked in respect of loans received from RRPR Holding Private Limited.***
> ***4. Copy of demant account from 01.04.2008 to 31.03.2010."***

26. The petitioner did produce the balance sheet and shareholding pattern of RRPR so also her account in the books of RRPR and furnished her explanation as to why provisions of Section 2(22)(e) of the Act of 1961 could not be invoked in relation to the loan received from RRPR. Being satisfied with the record and the petitioner's explanation, the assessing officer chose not to make any addition in this regard.

27. Pertinently, on the basis of alleged complaint, the respondents are seeking to treat the interest relating to such interest free loan as deemed income in the hands of the petitioner, as provided under Section 2(24)(iv) of the Act of 1961, whereas the very issue of petitioner having received loan from RRPR (in which the petitioner was Director and 50% shareholder), was before the AO. It was not only an issue before him, rather it was the reason for initiation of earlier re-assessment proceedings and a categorical

explanation regarding this very loan was sought from the petitioner by way of notice dated 06.03.2013.

28. So far as the reason for which the reassessment proceedings under consideration were initiated and the alleged information (which as a matter of fact was in the form of complaint) was received was to the following effect:

> *"...2. Subsequent to the completion of assessment u/s 147/143(3) on 30.03.2013, fresh information was received from the following two sources ;-*
> *(i) Complaints were received wherein the issue of benefit arising to the assessee on account of the receipt of interest free loan from RRPR" was pointed out.*
> *(ii) The jurisdiction over the case of RRPR was transferred u/s 127 of the Act to this Circle and the assessment records of RRPR were received on 06.08.2015. Perusal of assessment records of RRPR for AY 2009-10 revealed that the case of RRPR was reopened u/s 147 of the Act on the ground that M/s. RRPR Holding Private limited had raised interest bearing loan from ICICI Bank limited amounting to Rs, 375 crores @ 19% p.a. interest and out of this loan amount, Immediately after disbursal, it granted interest free loans amounting to Rs. 73.91 crores to its Directors..."*

29. A simple look at the aforesaid part of the complaint or information whatever may it be called, reveals that the same revolved around interest free loan received by the petitioner from RRPR during the assessment year under consideration. Even no new fact has been revealed by the so called complaint much less information as is evident from perusal of clause (ii) of para no. 2 reproduced above. While observing that such complaint cannot be taken to be an information for the purpose of initiation of reassessment proceedings because for the very same reason, a notice was issued to the petitioner on 06.03.2013 and no addition was made in this regard. The reassessment proceedings are permitted only in the event a new fact has

come to the notice of the AO which had not been disclosed by an assessee, to which he was otherwise obligated to.

30. In the extant case, we are more than surprised to find that the very fact which is a foundational fact, was there in the knowledge of the AO who has passed the order dated 30.03.2013, pursuant to the notice dated 25.07.2011 issued under the very same provision i.e. 148 of the Act of 1961.

31. If the factual backdrop of the case at hand is considered in more detail, the situation is even worse. Specific issue in relation to the loan received by the petitioner from RRPR had been raised, books of accounts of RRPR had been summoned/examined and explanation was sought from the petitioner. No addition was made. The respondents cannot justifiably trigger the proceedings under Section 147/148 of the Act of 1961 all over again. Hurling the reassessment proceedings in such situation, hits the very root of fair adjudicatory process. Initiation of reassessment proceedings in such circumstances, leads to unnecessary harassment of an assessee on the one hand and give rise to unpredictability/uncertainty, if not anarchy on the other.

32. The powers under Section 147/148 as envisaged under the Act of 1961 are exception to the normal assessment proceedings. The reassessment proceedings can be undertaken under the provisions, subject of course to the yardsticks and limitations prescribed under the Act of 1961. But once such powers have been exercised and an assessment order has been passed, the income tax department cannot be allowed to reopen the assessment all over again, simply because someone has complained of or suggested a new facet of the very same transaction, which stood examined, scrutinized and subjected to assessment by conscious application of mind.

33. The provisions of Section 147/148 of the Act of 1961 so also the judicial precedents in this regard clearly postulate that in case, for whatever reason, an assessment has been re-opened, then, the AO is justified in bringing to tax such income, but also other income, which comes to the notice of the AO. When Section 147/148 of the Act of 1961 confers power of such wide amplitude upon the AO, then, exercise rather usurpation of powers under Section 147/148 of the Act of 1961 for fresh reason(s), cannot be used so casually and callously. The proceedings like the one before us, cannot be countenanced by the Constitutional Courts.

34. We are of the view that, the deeming fiction in relation to the benefit of non-payment of interest, could well be invoked and corresponding income which has now been proposed to be added in petitioner's hands, (imaginary benefit of interest arising out of the interest-free loan) could well had been added, at the very same point of time when the AO found or opined that the same cannot be treated as dividend.

35. Section 2(22)(e) and Section 2(24)(iv) of the Act of 1961 are two sides of one coin. When said coin itself had been examined by the respondents and when apparently, one side thereof has been considered, it was incumbent upon the AO to have taken all possible and permissible view. But merely because the new incumbents in the chair feel themselves to be wiser and they hold another opinion which their predecessor did not or could not take, an already settled assessment cannot be unsettled and the petitioner cannot be made to face the rigmarole or harassment of the assessment proceedings again and again.

36. There is another interesting facet of the issue at hand – a perusal of the reasons recorded by the AO reveals that the reason for which extended period of 06 years has been invoked is, that there has been a failure on the

part of the assessee to disclose truly and fully all material facts necessary for making assessment. The AO has recorded that the impugned benefit was within the meaning of 'income' as defined in Section 2(24)(iv) of the Act and the same was chargeable to tax, for which the assessee was required to declare such income in her return of 'income' in the first place. He further observed that the assessee had the opportunity to declare this income during the assessment proceedings under Section 147 of the Act, which were initiated in respect of issue of capital gains in her case but she failed to make necessary disclosure.

37. It will not be out of place to reproduce relevant part of the reasons, which have been supplied to the assessee by the Assessing Officer vide his communication dated 08.07.2016. The same read as follows:

> *"...*
>
> *7. It is pertinent to mention that the impugned income has escaped assessment on account of failure of the assessee to disclose truly and fully all material facts necessary for making his assessment. The Impugned benefit was clearly within the meaning of income u/s 2(24)(iv) of the Act and the same was chargeable to tax, therefore, the assessee was mandated by law to declare such income in her return of income for AY 2009-10 in the first place. Further, the assessee also had the opportunity to declare this income during the assessment proceedings u/s 147 initiated in respect of the issue of capital gains in his case. However, the assessee failed to make the necessary disclosure.*
>
> *8. In this case, four years but not more than six years have elapsed from the end of the assessment year under consideration and income chargeable to tax which has escaped assessment is Rs. 6,79,23,407/-, which is more than Rs. 1 lakh, necessary sanction to Issue notice u/s 148 of the Act is being obtained separately from the Pr. Commissioner of Income Tax-6, Delhi under amended provisions of section 151 of the Act w.e.f 01.06.2015.*
>
> *...."*

38. A simple look at the above quoted part of the reasons recorded shows that the Assessing Officer was of the view that while giving her explanation

in relation to the earlier proceedings under Section 147, it was incumbent upon the petitioner to have said that there is purported/deemed income resulting from interest – free loan received by the petitioner under Section 2(24)(iv) of the Act when she got an opportunity to explain why the amount of interest-free loan should not be treated to be a dividend.

39. It is not in dispute that the audited books of accounts, balance sheet, so also the petitioner's account in RRPR were produced by the petitioner during the earlier proceedings. As such, the primary fact of having received an interest-free loan from RRPR was disclosed by the petitioner, in response to the notice dated 06.03.2013 issued during the first reassessment proceedings under Section 147/148 of the Act of 1961. Even a glance over the balance sheet, more particularly notes to accounts in Schedule-B appended with the balance sheet shows that the auditor had clearly made a note that during the year (AY 2009-10), RRPR had given interest-free loan of Rs.20,92,00,000/- and Rs.71,00,00,107/- to Dr. Prannoy Roy and the petitioner respectively, being directors of the company.

40. Therefore, it cannot be said that the petitioner had failed to disclose true and material facts before the Assessing Officer. Invocation of the extended period of limitation on the ground that the petitioner failed to disclose material facts is thus absolutely baseless. Consequently, issuance of the notice is clearly contrary to Section 149 of the Act of 1961 and thus fundamentally and inherently without jurisdiction.

41. Apart from the jurisdictional aspect on the ground of limitation, we are of the view that initiation of the reassessment proceedings on the allegation that the petitioner has failed to disclose truly and fully all necessary facts itself is bad in the eye of law. It is settled position of law that an assessee is required to disclose the primary fact about the transaction.

Secondary fact or inference, which can be drawn from such fact is not his obligation. In the judgment rendered in the case of **New Delhi Television Ltd. v. Deputy Commission (Income Tax),** reported in (2020) 424 ITR 607, Hon'ble the Supreme Court has clearly held thus:

> *"It is not required to disclose the 'secondary fact'. The assessee is also not required to give any assistance to the AO by disclosure of other facts. It is for the AO to decide what inference should be drawn from the facts."*

42. The facts of the present case themselves speak volumes, as to how the proceedings are arbitrary and contrary to the statutory provisions besides being against the fundamental principles of adjudicatory process. In the facts of the case though, no judicial precedents or pronouncements are required to quash the impugned proceedings.

43. The judgments of Hon'ble the Supreme Court, right from **Calcutta Discount Co. Ltd. v. Income Tax Officer** reported in AIR 1961 SC 372; **Whirlpool of India Ltd. v. Registrar of Trade Marks,** reported in (1998) 8 SCC 1, till the recent judgments in **Red Chilli International Sales vs. Income Tax Officer and Anr.**, SLP(C) No. 86/2023 are consistent that the High Courts can exercise their powers under Article 226 of the Constitution of India to quash such proceedings, if they come to a conclusion that the proceedings are arbitrary and contrary to the statute and violative of the fundamental rights of a citizen.

44. On the position regarding reopening of assessment, Hon'ble the Supreme Court in the cases of **New Delhi Television Ltd.** ***(supra)*** and **Income Tax Officer Ward No. 16(2) vs. TechSpan India Pvt. Ltd. and Ors** reported in (2018) 404 ITR 10 has affirmed the view that re-assessment is not permissible merely on the change of opinion of the AO.

45. In the instant case, subjecting the petitioner to reassessment proceedings second time for the selfsame transaction and practically for the same issue is arbitrary and without jurisdiction. They fall foul to petitioner's fundamental and constitutional rights guaranteed under Article 14, Article 19(1)(g) and Article 300A of the Constitution of India.

46. As a conclusion of the foregoing discussion, both the writ petitions are allowed; impugned notice(s) dated 31.03.2016 issued to the petitioner(s) so also any consequential order(s) or proceedings pursuant thereto are quashed.

47. No amount of cost can be treated enough for these cases, however, we cannot but leave these cases without imposing any. Hence, we impose a token cost of Rs.1,00,000/- per case upon the respondents to be paid to each of the petitioners.

48. Pending applications, (if any), stand disposed of.

DINESH MEHTA
(JUDGE)

VINOD KUMAR
(JUDGE)

JANUARY 19, 2026/*sr*