

**IN THE NATIONAL COMPANY LAW TRIBUNAL**  
**NEW DELHI BENCH (COURT – II)**

**Item No. 301**

**(IB)-1397(PB)/2019**

**New IA-1280/2024, New RA-23/2024**

**IN THE MATTER OF:**

**Diamond Traexim Pvt Ltd**

**... Applicant/Petitioner**

**Versus**

**Indirapuram Habitat Centre Pvt Ltd**

**... Respondent**

**Under Section: 7 of IBC, 2016 (CIRP)**

**Order delivered on 20.03.2024**

**CORAM:**

**SH. ASHOK KUMAR BHARDWAJ**  
**HON'BLE MEMBER (J)**

**SH. SUBRATA KUMAR DASH**  
**HON'BLE MEMBER (T)**

**PRESENT:**

**For the Applicant** : Adv. Radhika Goel in RA-23/2024.  
Adv. Videh Vaish, Adv. Lalit Mohan, Adv.  
Aakansha

**For the Respondent** : Mr Praful Jindal, Advocate for Respondent (RP)  
along with Mr. NK Sharma, RP

**Hearing Through: VC and Physical (Hybrid) Mode**

**ORDER**

**IA-1280/2024:** The prayer made in the application is for issuance of direction to the Respondent/RP to hand over the possession of space having super area of approx. 1197.02 sq. ft. Ground Floor situated at Indirapuram Habitat Centre Plot No. 16, Ahinsa Khand-I, Indirapuram, Ghaziabad (UP) and take all necessary steps in furtherance of the same as required under law to ensure the lawful and peaceful possession of the Residential Flat in favour of the Applicant including but not limited to execution of sale deed, in accordance with the terms of Builder-Buyers agreement dated 24.08.2013. To buttress the plea, the Ld. Counsel for the Applicant relied upon the judgment passed by the Hon'ble NCLAT in **Pradip Kumar Chaudhuri vs. Dragcon (India) Pvt. Ltd. 2020 SCC Online NCLAT 860** to plead that in terms of the said order, the direction as prayed for in the application need to be issued. The order passed by Hon'ble NCLAT reads thus:-

*“Asset Reconstruction Co. (I) Ltd. moved an application under Section 7 of the Insolvency and Bankruptcy Code, 2016 (for short the ‘I&B Code’) against Ms./Dagcon (India) Pvt. Ltd. (‘Corporate Debtor’), which was admitted by the Adjudicating Authority (National Company Law Tribunal), Kolkata Bench, Kolkata.*

**2.** *During the ‘Corporate Insolvency Resolution Process’, the ‘First Progress Report’ was filed by the ‘Interim Resolution Professional’, which was confirmed by the ‘Committee of Creditors’ with 100% votes in its meeting held on 18<sup>th</sup> December, 2019. In the said case, ‘Resolution Professional’ filed one application CA(IB)1817/KB/2019 and the ‘Adjudicating Authority’ after hearing the parties directed the Directors and Officers of the Corporate Debtor to cooperate with the ‘Resolution Professional’ and handover all books and accounts and required information of the assets within seven days. The Adjudicating Authority allowed the application with liberty to ‘Resolution Professional’ to approach local Police Station, if it is not handed over and to ensure successful completion of ‘Corporate Insolvency Resolution Process’.*

**3.** *The Appellant moved this Appeal with the grievance that due to failure on the part of the Directors and other Officers of the ‘Corporate Debtor’ in handing over the records, the ‘Resolution Professional’ is not in a position to give possession of the flats/apartments/shops, which have already been completed and for which appropriate certificate can be obtained from the concerned Authority.*

**4.** *This Appellate Tribunal issued notice on ‘Resolution Professional’ stating as to why the Appeal be not disposed of in terms of decision of this Appellate Tribunal in “Flat Buyers Association Winter Hills-77 v. Umang Realtech Pvt. Ltd. through IRP - Company Appeal (AT) (Insolvency) No. 926 of 2019” disposed of on 4<sup>th</sup> February, 2020 and “Rajesh Goyal v. Babita Gupta - Company Appeal (AT) (Insolvency) No. 1156 of 2019” disposed of on 5<sup>th</sup> February, 2020.*

**5.** *Mr. Prateek Kushwaha, learned Counsel appearing on behalf of the ‘Resolution Professional’ submitted that the total records have still not been handed over by the Promoters and their Officers. Mr. Palzer Moktan, learned Counsel appearing on behalf of Mr. Rana Sarkar, the Promoter assures that the Promoter will cooperate with the ‘Resolution Professional’ and will handover all the records.*

**6.** *Mr. Abhirup Dasupta, learned Counsel appearing on behalf of Asset Reconstruction Company (India) Ltd. submits that land in question was mortgaged with the ‘Financial Creditor’, which now stands mortgaged to the Asset Reconstruction Company (India) Ltd.*

He further submits that the decision in “**Flat Buyers Association Winter Hills-77**” may not be applicable in the present case as Dagcon (India) Pvt. Ltd. is not a Real Estate Company. However, such submission cannot be accepted, if the ‘Corporate Debtor’ is in the business of selling the flats/apartments/shops to allottee(s). It is for the ‘Resolution Professional’ to find out as to who is the allottee in whose favour the Promoter Dagcon (India) Pvt. Ltd. has reached settlement/Agreement or issued receipts of payments for such allotment and any other documents in support of such claim as may be produced. On receiving of such receipts, if it is found that the flats/apartments/shops etc. are to be completed or is completed and ready to be handed over, the ‘Resolution Professional’ is bound to proceed in accordance with law and the guidelines issued in “**Flat Buyers Association Winter Hills-77**” uninfluenced by the terms of agreement part of the said judgment. The ‘Resolution Professional’ is to ensure that the ‘Corporate Debtor’ remains a going concern and if there are allottee(s), then it should be handed over to the allottee(s), if the flats are complete. The Promoter is bound to cooperate with the ‘Resolution Professional’ in respect of flats/apartments/shops, if any is completed. The ‘Resolution Professional’ may take help of their officers/workmen etc. The ‘Resolution Professional’ and the ‘Committee of Creditors’ are also directed to ensure that it should not reach the ‘Liquidation’ stage before handing over the assets to the allottee(s). The Adjudicating Authority (National Company Law Tribunal) will pass order after taking into consideration the relevant facts and circumstances of the case and the development, following the observations made by this Appellate Tribunal in “**Flat Buyers Association Winter Hills-77**” and “*Rajesh Goyal v. Babita Gupta*”. It is needless to say that the ‘Resolution Professional’ on receipt of rest of the consideration amount from the allottee(s) will intimate the allottee(s) and on payment of amount for registration, it will be open to the ‘Resolution Professional’ to get the premises registered in favour of the allottee(s), after counter signature of the Promoter. Whatever the amount remains on completion of the project, the ‘Committee of Creditors’ will decide the matter of distribution.

**7.** *The Appeal stands disposed of with the aforesaid observations and directions.”*

2. On perusal of the facts of the case in Pradip Kumar Chaudhuri vs. Dragcon (India) Pvt. Ltd. (supra) it is clear that in the said case, the application had been moved, when no plan for revival of the CD had been submitted.

3. At the stage, when no Resolution Plan was approved by CoC, the prayer could legitimately be considered. In the present case, the Ld. Counsel for the Applicant has conceded that the CoC has already approved the plan for revival of the CD. In such situation, if we grant the relief sought in the application, it will amount to interference not only with the information memorandum and RFRP, but also with the plan, as while submitting the plan the SRA must have taken into consideration the entire factual situation including the assets owned by the CD. It would not be gain-said that till the conveyance deed qua the unit referred to in the application is executed by CD in favour of the Applicant, the CD is the owner of the unit.

4. As has been ruled by Hon'ble Supreme Court in **Collector of Central Excise Calcutta vs. M/s Alnoori Tobacco Products and Anr.**, [Civil Appeal-4502-4503 of 1998] passed on 21.07.2004, a judgment can be relied upon as a precedence after appreciating the facts of the case in which judgment is given and the facts of the case before the Court. The relevant excerpt of the judgment reads thus:-

*“11. Courts should not place reliance on decisions without discussing as to how the factual situation fits in with the fact situation of the decision on which reliance is placed. Observations of courts are neither to be read as Euclid's theorems nor as provisions of a statute and that too taken out of their context. These observations must be read in the context in which they appear to have been stated. Judgments of courts are not to be construed as statutes. To interpret words, phrases and provisions of a statute, it may become necessary for judges to embark on lengthy discussions but the discussion is meant to explain and not to define. Judges interpret statutes, they do not interpret judgments. They interpret words of statutes; their words are not to be interpreted as statutes. In London Graving Dock Co. Ltd. v. Horton [1951 AC 737 : (1951) 2 All ER 1 (HL)] (AC at p. 761), Lord MacDermott observed : (All ER p. 14 C-D)*

*“The matter cannot, of course, be settled merely by treating the ipsissima verba of Willes, J., as though they were part of an Act of Parliament and applying the rules of interpretation appropriate thereto. This is not to detract from the great weight to be given to the language actually used by that most distinguished Judge....”*

*12. In Home Office v. Dorset Yacht Co. [(1970) 2 All ER 294 : 1970 AC 1004 : (1970) 2 WLR 1140 (HL)] Lord Reid said (All ER p. 297g-h), “Lord Atkin's speech ... is not to be treated as if it were a*

statutory definition. It will require qualification in new circumstances". Megarry, J. in *Shepherd Homes Ltd. v. Sandham* (No. 2) [(1971) 1 WLR 1062 : (1971) 2 All ER 1267] observed: "One must not, of course, construe even a reserved judgment of Russell, L.J. as if it were an Act of Parliament." And, in *British Railways Board v. Herrington* [(1972) 1 AC 877 : (1972) 2 WLR 537 : (1972) 1 All ER 749 (HL)] Lord Morris said : (All ER p. 761c)

*"There is always peril in treating the words of a speech or a judgment as though they were words in a legislative enactment, and it is to be remembered that judicial utterances are made in the setting of the facts of a particular case."*

**13.** *Circumstantial flexibility, one additional or different fact may make a world of difference between conclusions in two cases. Disposal of cases by blindly placing reliance on a decision is not proper.*

**14.** *The following words of Hidayatullah, J. in the matter of applying precedents have become locus classicus : (Abdul Kayoom v. CIT [AIR 1962 SC 680] , AIR p. 688, para 19)*

*"19. ... Each case depends on its own facts and a close similarity between one case and another is not enough because even a single significant detail may alter the entire aspect. In deciding such cases, one should avoid the temptation to decide cases (as said by Cardozo) by matching the colour of one case against the colour of another. To decide therefore, on which side of the line a case falls, the broad resemblance to another case is not at all decisive."*

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*"Precedent should be followed only so far as it marks the path of justice, but you must cut the dead wood and trim off the side branches else you will find yourself lost in thickets and branches. My plea is to keep the path to justice clear of obstructions which could impede it."*

5. Besides, when the Applicant has staked its claim before the IRP/RP and after consideration of the claim of the Applicant inter alia, the Information Memorandum/Form G/RFRP was prepared and with reference to the same, the SRA had submitted the Resolution Plan, if at this stage, any direction is issued to RP to execute the conveyance deed qua the space referred to in the application, the Information Memorandum/Form G (Invitation of Expression UPASANA

of Interest/RFRP would be disturbed and the SRA would have a ground to say that the Plan is disturbed. It is stair decisis that the Commercial Wisdom of CoC should not be interfered. While approving a plan, the CoC exercises its Commercial Wisdom. Further, after constitution of CoC, any decision to execute the conveyance deed in respect of any property owned by the CD need to be taken in the meeting of CoC, in terms of the provisions of Section 28 of IBC, 2016, and the RP alone can not take any such decision.

6. At this stage, it would not be out of context to make a reference to the provisions of Section 43 of IBC, 2016, which discourage the preferential transaction. In the present case, if any direction is given to execute the conveyance deed regarding the space allotted to the Applicant, it would amount to give him a treatment in preference over the other similarly situated persons, which may be against the spirit of the provisions of the IBC, 2016, itself viz. Section 43 thereof.

**7. In view of the aforementioned, the application is found misconceived and is accordingly rejected. No cost.**

**RA-23/2024**: The prayer made in the application is not opposed by the Ld. Counsel appearing for the RP, **the RA is allowed** and RA-186/2023 is restored to its original position.

**RA-186/2023**: The prayer made in the application is not opposed by the Ld. Counsel appearing for the RP, **the RA is allowed** and IA-5765/2022 is restored to its original position

**IA-5765/2022**: Ld. Counsel appearing for the Applicant submitted that similar application against the RP is also pending for hearing on 15.04.2024, thus the present application may also be taken up for hearing of the same date. The IA is directed to be listed on 15.04.2024.

**Sd/-**  
**(SUBRATA KUMAR DASH)**  
**MEMBER (T)**

**Sd/-**  
**(ASHOK KUMAR BHARDWAJ)**  
**MEMBER (J)**

**IN THE NATIONAL COMPANY LAW TRIBUNAL**  
**NEW DELHI BENCH (COURT - II)**

**Item No. 318**  
**(IB)-1397(PB)/2019**  
**New IA-1337/2024**

**IN THE MATTER OF:**

**Diamond Traexim Pvt Ltd**

... **Appellant/Petitioner**

**Versus**

**Indirapuram Habitat Centre Pvt Ltd.**

... **Respondent**

**Under Section: 7 of IBC, 2016 (CIRP)**

**Order delivered on 20.03.2024**

**CORAM:**

**SH. ASHOK KUMAR BHARDWAJ**  
**HON'BLE MEMBER (J)**

**SH. SUBRATA KUMAR DASH**  
**HON'BLE MEMBER (T)**

**PRESENT:**

**For the Appellant** : Adv. Videh Vaish, Adv. Lalit Mohan, Adv. Aakansha

**For the Respondent** : Mr Praful Jindal, Advocate for Respondent (RP) along with Mr. NK Sharma, RP

**Hearing Through: VC and Physical (Hybrid) Mode**

**ORDER**

**IA-1337/2024:** The Ld. Counsel appearing for the Applicant fairly submitted that the issue raised in the application is all fours of the order passed in IA-1280/2024. The order passed in said IA reads thus:-

***IA-1280/2024:** The prayer made in the application is for issuance of direction to the Respondent/RP to hand over the possession of space having super area of approx. 1197.02 sq. ft. Ground Floor situated at Indirapuram Habitat Centre Plot No. 16, Ahinsa Khand-I, Indirapuram, Ghaziabad (UP) and take all necessary steps in furtherance of the same as required under law to ensure the lawful and peaceful possession of the Residential Flat in favour of the Applicant including but not limited to execution of sale deed, in accordance with the terms of Builder-Buyers agreement dated 24.08.2013. To buttress the plea, the Ld. Counsel for the Applicant relied upon the judgment passed by the Hon'ble NCLAT in **Pradip Kumar Chaudhuri vs. Dragcon (India) Pvt. Ltd. 2020 SCC Online NCLAT 860** to plead that in terms of the said order, the*

direction as prayed for in the application need to be issued. The order passed by Hon'ble NCLAT reads thus:-

*“Asset Reconstruction Co. (I) Ltd. moved an application under Section 7 of the Insolvency and Bankruptcy Code, 2016 (for short the ‘I&B Code’) against Ms./Dagcon (India) Pvt. Ltd. (‘Corporate Debtor’), which was admitted by the Adjudicating Authority (National Company Law Tribunal), Kolkata Bench, Kolkata.*

**2.** *During the ‘Corporate Insolvency Resolution Process’, the ‘First Progress Report’ was filed by the ‘Interim Resolution Professional’, which was confirmed by the ‘Committee of Creditors’ with 100% votes in its meeting held on 18<sup>th</sup> December, 2019. In the said case, ‘Resolution Professional’ filed one application CA(IB)1817/KB/2019 and the ‘Adjudicating Authority’ after hearing the parties directed the Directors and Officers of the Corporate Debtor to cooperate with the ‘Resolution Professional’ and handover all books and accounts and required information of the assets within seven days. The Adjudicating Authority allowed the application with liberty to ‘Resolution Professional’ to approach local Police Station, if it is not handed over and to ensure successful completion of ‘Corporate Insolvency Resolution Process’.*

**3.** *The Appellant moved this Appeal with the grievance that due to failure on the part of the Directors and other Officers of the ‘Corporate Debtor’ in handing over the records, the ‘Resolution Professional’ is not in a position to give possession of the flats/apartments/shops, which have already been completed and for which appropriate certificate can be obtained from the concerned Authority.*

**4.** *This Appellate Tribunal issued notice on ‘Resolution Professional’ stating as to why the Appeal be not disposed of in terms of decision of this Appellate Tribunal in “Flat Buyers Association Winter Hills-77 v. Umang Realtech Pvt. Ltd. through IRP - Company Appeal (AT) (Insolvency) No. 926 of 2019” disposed of on 4<sup>th</sup> February, 2020 and “Rajesh Goyal v. Babita Gupta - Company Appeal (AT) (Insolvency) No. 1156 of 2019” disposed of on 5<sup>th</sup> February, 2020.*

**5.** *Mr. Prateek Kushwaha, learned Counsel appearing on behalf of the ‘Resolution Professional’ submitted that the total records have still not been handed over by the Promoters and their Officers. Mr. Palzer Moktan, learned Counsel appearing on behalf of Mr. Rana Sarkar, the Promoter assures that the Promoter will cooperate with the ‘Resolution Professional’ and will handover all the records.*



6. Mr. Abhirup Dasupta, learned Counsel appearing on behalf of Asset Reconstruction Company (India) Ltd. submits that land in question was mortgaged with the 'Financial Creditor', which now stands mortgaged to the Asset Reconstruction Company (India) Ltd. He further submits that the decision in "**Flat Buyers Association Winter Hills-77**" may not be applicable in the present case as Dagcon (India) Pvt. Ltd. is not a Real Estate Company. However, such submission cannot be accepted, if the 'Corporate Debtor' is in the business of selling the flats/apartments/shops to allottee(s). It is for the 'Resolution Professional' to find out as to who is the allottee in whose favour the Promoter Dagcon (India) Pvt. Ltd. has reached settlement/Agreement or issued receipts of payments for such allotment and any other documents in support of such claim as may be produced. On receiving of such receipts, if it is found that the flats/apartments/shops etc. are to be completed or is completed and ready to be handed over, the 'Resolution Professional' is bound to proceed in accordance with law and the guidelines issued in "**Flat Buyers Association Winter Hills-77**" uninfluenced by the terms of agreement part of the said judgment. The 'Resolution Professional' is to ensure that the 'Corporate Debtor' remains a going concern and if there are allottee(s), then it should be handed over to the allottee(s), if the flats are complete. The Promoter is bound to cooperate with the 'Resolution Professional' in respect of flats/apartments/shops, if any is completed. The 'Resolution Professional' may take help of their officers/workmen etc. The 'Resolution Professional' and the 'Committee of Creditors' are also directed to ensure that it should not reach the 'Liquidation' stage before handing over the assets to the allottee(s). The Adjudicating Authority (National Company Law Tribunal) will pass order after taking into consideration the relevant facts and circumstances of the case and the development, following the observations made by this Appellate Tribunal in "**Flat Buyers Association Winter Hills-77**" and "**Rajesh Goyal v. Babita Gupta**". It is needless to say that the 'Resolution Professional' on receipt of rest of the consideration amount from the allottee(s) will intimate the allottee(s) and on payment of amount for registration, it will be open to the 'Resolution Professional' to get the premises registered in favour of the allottee(s), after counter signature of the Promoter. Whatever the amount remains on completion of the project, the 'Committee of Creditors' will decide the matter of distribution.

7. The Appeal stands disposed of with the aforesaid observations and directions."

2. On perusal of the facts of the case in *Pradip Kumar Chaudhuri vs. Dragon (India) Pvt. Ltd.* (supra) it is clear that in the said case, the application had been moved, when no plan for revival of the CD had been submitted.

3. At the stage, when no Resolution Plan was approved by CoC, the prayer could legitimately be considered. In the present case, the Ld. Counsel for the Applicant has conceded that the CoC has already approved the plan for revival of the CD. In such situation, if we grant the relief sought in the application, it will amount to interference not only with the information memorandum and, RFRP, but also with the plan, as while submitting the plan the SRA must have taken into consideration the entire factual situation including the assets owned by the CD. It would not be gain-said that till the conveyance deed qua the unit referred to in the application is executed by CD in favour of the Applicant, the CD is the owner of the unit.

4. As has been ruled by Hon'ble Supreme Court in **Collector of Central Excise Calcutta vs. M/s Alnoori Tobacco Products and Anr.**, [Civil Appeal- 4502-4503 of 1998] passed on 21.07.2004, a judgment can be relied upon as a precedence after appreciating the facts of the case in which judgment is given and the facts of the case before the Court. The relevant excerpt of the judgment reads thus:-

**“11.** Courts should not place reliance on decisions without discussing as to how the factual situation fits in with the fact situation of the decision on which reliance is placed. Observations of courts are neither to be read as Euclid's theorems nor as provisions of a statute and that too taken out of their context. These observations must be read in the context in which they appear to have been stated. Judgments of courts are not to be construed as statutes. To interpret words, phrases and provisions of a statute, it may become necessary for judges to embark on lengthy discussions but the discussion is meant to explain and not to define. Judges interpret statutes, they do not interpret judgments. They interpret words of statutes; their words are not to be interpreted as statutes. In *London Graving Dock Co. Ltd. v. Horton* [1951 AC 737 : (1951) 2 All ER 1 (HL)] (AC at p. 761), Lord MacDermott observed : (All ER p. 14 C-D)

“The matter cannot, of course, be settled merely by treating the ipsissima verba of Willes, J., as though they were part of an Act of Parliament and applying the rules of interpretation appropriate thereto. This is not to

*detract from the great weight to be given to the language actually used by that most distinguished Judge....”*

**12.** *In Home Office v. Dorset Yacht Co. [(1970) 2 All ER 294 : 1970 AC 1004 : (1970) 2 WLR 1140 (HL)] Lord Reid said (All ER p. 297g-h), “Lord Atkin's speech ... is not to be treated as if it were a statutory definition. It will require qualification in new circumstances”. Megarry, J. in Shepherd Homes Ltd. v. Sandham (No. 2) [(1971) 1 WLR 1062 : (1971) 2 All ER 1267] observed: “One must not, of course, construe even a reserved judgment of Russell, L.J. as if it were an Act of Parliament.” And, in British Railways Board v. Herrington [(1972) 1 AC 877 : (1972) 2 WLR 537 : (1972) 1 All ER 749 (HL)] Lord Morris said : (All ER p. 761c)*

*“There is always peril in treating the words of a speech or a judgment as though they were words in a legislative enactment, and it is to be remembered that judicial utterances are made in the setting of the facts of a particular case.”*

**13.** *Circumstantial flexibility, one additional or different fact may make a world of difference between conclusions in two cases. Disposal of cases by blindly placing reliance on a decision is not proper.*

**14.** *The following words of Hidayatullah, J. in the matter of applying precedents have become locus classicus : (Abdul Kayoom v. CIT [AIR 1962 SC 680], AIR p. 688, para 19)*

*“19. ... Each case depends on its own facts and a close similarity between one case and another is not enough because even a single significant detail may alter the entire aspect. In deciding such cases, one should avoid the temptation to decide cases (as said by Cardozo) by matching the colour of one case against the colour of another. To decide therefore, on which side of the line a case falls, the broad resemblance to another case is not at all decisive.”*

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*“Precedent should be followed only so far as it marks the path of justice, but you must cut the dead wood and trim off the side branches else you will find yourself lost in thickets and branches. My plea is to keep the path to justice clear of obstructions which could impede it.”*

5. *Besides, when the Applicant has staked its claim before the IRP/RP and after consideration of the claim of the Applicant inter alia, the Information Memorandum/Form G/RFRP was prepared*

*and with reference to the same, the SRA had submitted the Resolution Plan, if at this stage, any direction is issued to RP to execute the conveyance deed qua the space referred to in the application, the Information Memorandum/Form G (Invitation of Expression of Interest/RFRP would be disturbed and the SRA would have a ground to say that the Plan is disturbed. It is stair decisis that the Commercial Wisdom of CoC should not be interfered. While approving a plan, the CoC exercises its Commercial Wisdom. Further, after constitution of CoC, any decision to execute the conveyance deed in respect of any property owned by the CD need to be taken in the meeting of CoC, in terms of the provisions of Section 28 of IBC, 2016, and the RP alone can not take any such decision.*

6. *At this stage, it would not be out of context to make a reference to the provisions of Section 43 of IBC, 2016, which discourage the preferential transaction. In the present case, if any direction is given to execute the conveyance deed regarding the space allotted to the Applicant, it would amount to give him a treatment in preference over the other similarly situated persons, which may be against the spirit of the provisions of the IBC, 2016, itself viz. Section 43 thereof.*

7. ***In view of the aforementioned, the application is found misconceived and is accordingly rejected. No cost.***

2. In view of the aforementioned, particularly the statement made by the Counsel for the Applicant that the issue involved in the application is covered by the order passed in IA-1280/2024, **the application is rejected.** No cost.

**Sd/-**  
**(SUBRATA KUMAR DASH)**  
**MEMBER (T)**

**Sd/-**  
**(ASHOK KUMAR BHARDWAJ)**  
**MEMBER (J)**