

NATIONAL COMPANY LAW APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI

Company Appeal (AT) (Insolvency) No. 1572 of 2025

&

I.A. No. 6176, 6177, 6178 & 6627 of 2025

IN THE MATTER OF:

Sumer Radius Realty Pvt. Ltd.

...Appellant

Versus

Avenue 54 Welfare Association

...Respondent

Present:

For Appellant : Mr. Krishnendu Dutta, Sr. Advocate with Ms. Anne Mathew, Mr. Yash Tandon, Mr. Harshit and Mr. Jashan Vir Singh, Advocates.

For Respondent : Ms. Meghna Rao, Mr. Sujit Lahoti, Ms. Akshta Shah, Mr. Harish Karodia and Ms. Nidhi Jain, Advocates for Intervenors.

WITH

Company Appeal (AT) (Insolvency) No. 1573 of 2025

&

I.A. No. 6187, 6188 & 6189 of 2025

IN THE MATTER OF:

Sumer Buildcorp Pvt. Ltd.

...Appellant

Versus

Avenue 54 Welfare Association

...Respondent

Present:

For Appellant : Mr. Arun Kathpalia, Sr. Advocate with Mr. Roy Abraham and Mr. Akhil Abraham Roy, Advocates.

For Respondent : Mr. Abhijeet Sinha, Sr. Advocate with Ms. Nitya Shah, Mr. Kinnar Shah, Mr. Rhythm Buaria, Ms. Aditi Bhargava and Mr. Aridaman Raghav, Advocates for R-1 & R-2.

ORDER

ASHOK BHUSHAN, J.

These two appeals have been filed, challenging the common order dated 12.09.2025 passed by the adjudicating authority (National Company Law Tribunal, Court – V, Mumbai Bench) in I.A. No.5195/2024 & I.A. No.6034/2024 filed in C.P. (IB) No.284/MB/2024. By the impugned order, the above applications filed by the appellants, the corporate debtors, praying for dismissal of the C.P. IB 284/MB/2024 filed under Section 7 of the Insolvency & Bankruptcy Code, 2016 (hereinafter referred to as the ‘Code’ or the ‘IBC’), by the Avenue 54 Welfare Association have been dismissed by the adjudicating authority, aggrieved by which order, these appeals have been filed.

2. Brief facts necessary to be noticed for deciding the appeal are:

- i. Section 7 application was filed by Avenue 54 welfare Association, a registered society of flat purchasers in the project known as “Avenue 54” at Santacruz West, Mumbai.
- ii. The members of the Avenue 54 Welfare Association who had purchased 98 flats in the project got a society registered of the flat buyers namely Avenue 54 Welfare Association. In the Section 7 application, the Sumer Buildcorp Private Limited as corporate debtor No. 1 and Sumer Radius Reality Private Limited as corporate debtor No. 2, alleging default by the corporate debtor in handing over the possession. Amount claimed to be in default was ₹203,27,66,369/- only.

- iii. On the Section 7 application filed by Avenue 54 Welfare Association, notices were issued to both the corporate debtors who are appellants before us. An additional affidavit was also filed by the applicant, respondent on 04.06.2024. An I.A.5195/2024 dated 23.09.2024 was filed by the Sumer Radius Reality Private Ltd. in the C.P. (IB) 284/2024 praying for dismissal of the company petition *in limine*. A similar application was filed by Sumer Buildcorp Private Limited being I.A.6034/2024, praying for dismissal of the company petition *in limine*. In the applications reply was filed by the respondent. Application came for consideration before the adjudicating authority on 17.06.2025.
- iv. Learned counsel for the respondent (applicants of Section 7 application) offered to file individual affidavits of the homebuyers regarding authorisation to the applicant in the present company petition which request was objected by counsel for the corporate debtor, the adjudicating authority did not accede to the request and directed both the parties to file written submissions. Adjudicating authority by the impugned order, rejected both the applications.

3. We have learned Sr. counsels Mr. Arun Kathpalia & Mr. Krishnendu Dutta appearing for the appellants as well as learned Sr. counsel Mr. Abhijeet Sinha appearing for the respondent.

4. Learned counsel for the appellant in support of the application submitted that Section 7 application being C.P. (IB) 284/MB/2024 was filed by Avenue 54 Welfare Association, which is a registered society. Application

filed by the Avenue 54 Welfare Association was not maintainable since Avenue 54 Welfare Association is not the financial creditor of the corporate debtor. Under Section 7 of the IBC, right is given to the financial creditor to file the application singly or jointly. Learned counsel further submitted that vide notification dated 27.02.2019 issued in exercise of power conferred under sub-Section (1) of Section 7 of the IBC, Central Government has notified 5 other entities who may file the application and the registered society i.e., respondent herein is not covered by any of the clauses as notified by the Central Government on 27.02.2019. Learned counsel for the appellant referring to Section 7 application submitted that in 'Form – I', the name of the financial creditor was mentioned as Avenue 54 Welfare Association, whereas, no financial debt is owed to the Avenue 54 Welfare Association by the corporate debtors and the application filed by Avenue 54 Welfare Association was not maintainable and deserves rejection. It is submitted that there was no authorisation by financial creditor in a class who are members of the Welfare Association. The resolution which is claimed dated 23.01.2024, authorising, Mr. Tarun Jain and Mr. Harshit Kakkad are authorisation in favour of the members of the core committee. It is not proved that the said resolution was passed by all members of the Association authorising the Welfare Association to institute Section 7 proceeding, Welfare Association being not competent to imitate proceeding in its name, application under Section 7 deserves to be rejected. Adjudicating authority relying on decisions of NCLT in '**Vipul Green Residents Welfare Association' Vs. 'Vipul Ltd.'**' in **[IB 541(ND)/2019]** by NCLT, New Delhi Bench and another judgement of the

NCLT, New Delhi in '**Krrish Florence Estate Buyer's Welfare Association (KFEBWA) Vs. 'Angle Infrastructure Private Limited'** in [IB-238 (ND) 2024] has rejected the application holding that there is no infirmity in filing a petition under Section 7 application by the Welfare Association which decision is erroneous and not in accordance with law. It is submitted that statutory requirement under Section 7 has to be complied with by an applicant and in the present case Welfare Association being not financial creditor, application was not maintainable.

5. Learned Sr. counsel Mr. Abhijeet Sinha appearing for the respondent refuting the submissions submits that application filed by Welfare Association was maintainable. He placed reliance on the judgement of the Hon'ble Supreme Court in the matter of '**JK Jute Mill Mazdoor Morcha' Vs. 'Juggilal Kamlapat Jute Mills Company Ltd., through its Director'** decided on 30.04.2019 in [Civil Appeal No. 20978/2017] contends that Hon'ble Supreme Court has held an application filed by a registered trade union of the workers for dues of workers under Section 9 is maintainable. The said judgement fully covers the issue raised in the appeal and application under Section 7 filed by Welfare Association was maintainable. Mr. Sinha further submits that with regard to alleged deficiency in authorisation by individual financial creditor an offer was made by the respondent through its counsel seeking liberty of the adjudicating authority to place individual affidavits of all financial creditor in a class stating their identity as also the fact that they individually has authorised the applicants in the present

company petition, which prayer was opposed by the counsel for the corporate debtor and has not been accepted by the adjudicating authority, which is recorded in the order sheet dated 17.06.2025. The applicants thus offered to cure the defect, if any, as contented by the corporate debtor, which opportunity was not granted by the adjudicating authority. The Welfare Association, which is a registered society consists of only the flat purchasers in the project in question, 98 in numbers, who alone are members of the society. No third-party is member of society and society consists of above 98 flat buyers on whose behalf Welfare Association has filed the Section 7 application. The technical argument is sought to be raised by the corporate debtor with the object of delaying disposal of Section 7 application. The defect, if any, was curable defect and opportunity ought to have been given to the respondent herein to file individual affidavit and authorisation to dispel the objection raised by the corporate debtor.

6. No other submissions have been pressed by the appellants.

7. We have considered the submissions of the counsel for the parties and perused the records.

8. The application under Section 7 has been filed by Avenue 54 Welfare Association, which claims to be registered society registered on 11.05.2022 under Society Registration Act by Assistant Registrar Society, Greater Mumbai region. 'Form – I' of the application under Section 7 filed by Avenue 54 Welfare Association is Annexure A – 2 to the appeal. It is relevant to notice Part I of the application which is as follows:

“PART I

PARTICULARS OF APPLICANT (PLEASE PROVIDE FOR EACH FINANCIAL CREDITOR MAKING THE APPLICATION)		
	NAME OF FINANCIAL CREDITOR	Avenue 54 Welfare Association
	DATE OF INCORPORATION OF FINANCIAL CREDITOR	11 th May, 2022
	IDENTIFICATION NUMBER OF FINANCIAL CREDITOR	Registration No.923/2022 under the Societies Registration Act, 1860
	ADDRESS OF THE REGISTERED OFFICE OF THE FINANCIAL CREDITOR	Shop No. I, Ground Floor, Golden Bungalow, Juhu Road, Santacruz West, Mumbai 400 054.
	NAME AND ADDRESS OF THE PERSON AUTHORISED TO SUBMIT APPLICATION ON ITS BEHALF (ENCLOSE AUTHORISATION)	Mr. Tarun Jain, Mr. Harish Kakkad Copy of Resolution dated 23 rd January 2024 of the Financial Creditor is annexed and marked as <u>Exhibit “A”</u>
	NAME AND ADDRESS OF PERSON RESIDENT IN INDIA AUTHORISED TO ACCEPT THE SERVICE OF PROCESS ON ITS BEHALF (ENCLOSE AUTHORISATION)	Divya Shah Associates 4 th Floor, Janmabhoomi Bhavan, Janmabhoomi Marg, Fort, Mumbai - 400 001 Email: uperiera@dsaindia.com Vakalatnama dated 23 rd March 2024 authorizing Divya Shah Associates Is annexed

		and marked as <u>Exhibit "B"</u>
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9. Application thus was claimed to be filed by Avenue 54 Welfare Association and the column, name and address of the person authorised to submit application on its behalf resolution dated 23.01.2024 was claimed, which resolution was also part of the record.

10. Section 7(1) of the IBC provides as follows:

“7. Initiation of corporate insolvency resolution process by financial creditor.–

(1) A financial creditor either by itself or jointly with ¹[other financial creditors, or any other person on behalf of the financial creditor, as may be notified by the Central Government,] may file an application for initiating corporate insolvency resolution process against a corporate debtor before the Adjudicating Authority when a default has occurred.

[Provided that for the financial creditors, referred to in clauses (a) and (b) of sub-section (6A) of section 21, an application for initiating corporate insolvency resolution process against the corporate debtor shall be filed jointly by not less than one hundred of such creditors in the same class or not less than ten per cent. of the total number of such creditors in the same class, whichever is less:

Provided further that for financial creditors who are allottees under a real estate project, an application for initiating corporate insolvency resolution process against the corporate debtor shall be filed jointly by not less than one hundred of such allottees under the same real estate project or not less than ten per cent. of the total number of such allottees under the same real estate project, whichever is less:

Provided also that where an application for initiating the corporate insolvency resolution process against a corporate debtor has been filed by a financial creditor referred to in the first and second provisos and has not been admitted by the Adjudicating Authority before the

commencement of the Insolvency and Bankruptcy Code (Amendment) Act, 2020, such application shall be modified to comply with the requirements of the first or second proviso within thirty days of the commencement of the said Act, failing which the application shall be deemed to be withdrawn before its admission.]

Explanation.--For the purposes of this sub-section, a default includes a default in respect of a financial debt owed not only to the applicant financial creditor but to any other financial creditor of the corporate debtor.”

11. The above provision indicates that application under Section 7 can be filed by financial creditor, either by itself or jointly with other financial creditor or any other person on behalf of the financial creditor as has been notified by the Central Government. Central Government has issued notification dated 27.02.2019 in exercise of power under Section 7(1), which notification is as follows:

“MINISTRY OF CORPORATE AFFAIRS

NOTIFICATION

New Delhi, the 27th February, 2019

S>O> 1091(E). –In exercise of the powers conferred by sub-section (1) of section 7 of the Insolvency and Bankruptcy Code, 2016 (31 of 2016), the Central Government hereby notifies following persons who may file an application for initiating corporate insolvency resolution process against a corporate debtor before the Adjudicating Authority, on behalf of the financial creditor: -

- (i) a guardian;*
- (ii) an executor or administrator of an estate of a financial creditor;*
- (iii) a trustee (including a debenture trustee); and*
- (iv) a person duly authorised by the Board of Directors of a Company.*

[F. No. 30/25/2018 – Insolvency Section]
GYANESHWAR KUMAR SINGH, Jt. Secy.”

12. A perusal of notification indicates that by notification 5 categories of persons who were authorised to file application. The 54 Welfare Association, which is registered society under Society Registration Act is not covered by any of the clauses under the notification.

13. Although, in Part I name of the financial creditor is mentioned as “Avenue 54 Welfare Association”, but in Part IV of the application, it is pleaded that financial creditor comprises of the flat purchasers who had purchased 98 flats in the project known as Avenue 54 Welfare Association. It was further pleaded that members of the financial creditor have paid a sum of ₹203,27,66,369/-. Part IV of the application, column one is as follows:

“PART IV

PARTICULARS OF FINANCIAL DEBT	
<i>TOTAL AMOUNT OF DEBT GRANTED</i>	<p>Amount of Debt Rs. 798,98,66,995/- [Rupees Seven Hundred Ninety-Eight Crores, Ninety-Eight Lakhs, Sixty-Six Thousand, Nine Hundred NinetyFive Only].</p> <p><i>The Financial Creditor comprises of flat purchasers who have purchased 98 flats in the project known as 'Avenue 54' at Santacruz West, Mumbai. The debt is the total value of the</i></p>

	<p style="text-align: center;">DATE OF DISBURSEMENT</p>	<p><i>flats that are allotted to the members of the Financial Creditor. Out of these amounts, members of the Financial Creditor have paid a sum of Rs.203,27,66,369/- [Rupees Two Hundred Three Crores, Twenty Seven Lakhs, Sixty-Six Thousand, Three Hundred Sixty-Nine Only). These amounts have been paid by the Home Buyers to the Promoters and these amounts have been utilized in the Project. The balance amounts are payable as per progress in the construction work of the project. The members of the Financial Creditor states that they are ready and willing to pay the balance amount of Rs.595,71,00,626/- [Rupees Five Hundred Ninety Five Crores, Seventy One Lakhs, Six Hundred Twenty Six Only) as per the terms of the allotment letter. A list of the members of Financial Creditor alongwith details of their flat and consideration is annexed and marked Exhibit "F"</i></p> <p><i>The flat purchasers have made payment of amounts towards the respective flats from</i></p>
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		<p><i>time to time between the period up to 2018. The first flat was purchased in January 2016 by the member of the Financial Creditor. The Financial Creditor craves leave to refer and rely on the Bank Statement of its members evincing payments made to the Promoter as and when necessary.”</i></p>
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14. From the pleadings of Section 7 application, Part IV as noted above, it is clear that Welfare Association was registered as Society Registration Act which consists of 98 flat buyers and the dues of 98 flat buyers was the basis of initiating Section 7 proceeding, although in Part I name of the financial creditor was shown as Avenue 54 Welfare Association. The rules have been framed namely; Insolvency & Bankruptcy (Application to Adjudicating Authority), Rules 2016, whereunder Rule 4, which deals with the application under Section 7 by financial creditor. Rule 4(1) is as follows:

“4. Application by financial creditor—

(1) A financial creditor, either by itself or jointly, shall make an application for initiating the corporate insolvency resolution process against a corporate debtor under [section 7](#) of the Code in Form 1, accompanied with documents and records required therein and as specified in the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016.”

15. The Form 1, Part I provides for particulars of applicant. Form 1, Part I is as follows:

“Form 1
(See sub-rule (1) of rule 4)
APPLICATION BY FINANCIAL CREDITOR(S) TO
INITIATE CORPORATE INSOLVENCY RESOLUTION
PROCESS *UNDER CHAPTER II OF PART II/
UNDER CHAPTER IV OF PART II OF THE CODE
PART 1

PARTICULARS OF APPLICANT (PLEASE PROVIDE FOR EACH FINANCIAL CREDITOR MAKING THE APPLICATION)		
1.	NAME OF FINANCIAL CREDITOR	
2.	DATE OF INCORPORATION OF FINANCIAL CREDITOR	
3.	IDENTIFICATION NUMBER OF FINANCIAL CREDITOR	
4.	ADDRESS OF THE REGISTERED OFFICE OF THE FINANCIAL CREDITOR	
5.	NAME AND ADDRESS OF THE PERSON AUTHORISED TO SUBMIT APPLICATION ON ITS BEHALF (ENCLOSE AUTHORISATION)	
6.	NAME AND ADDRESS OF PERSON RESIDENT IN INDIA AUTHORISED TO ACCEPT THE SERVICE OF PROCESS ON ITS BEHALF (ENCLOSE AUTHORISATION)	

16. When we look into item No. 5, it is clear that column specifically provides “name and address of the person authorised to submit application on its behalf” thus, financial creditor can authorise singly or jointly to a person to submit the application on its behalf. Thus, any person authorised by financial creditor can very well submit the application under Section 7 which is a statutory scheme. In Part I, the resolution which has been relied is a resolution dated 23.01.2024, which was part of Section 7 application as Exhibit A. It is useful to notice Exhibit A, which is as follows:

“Exhibit A

AVENUE 54 WELFARE ASSOCIATION

Society Registration No.

Ultra Mile, 1, Golden Bungalow, Opp Bank of Baroda,

Juhu Road, Santacruz West, Mumbai 400 054.

**CERTIFIED TRUE COPY OF THE RESOLUTION
PASSED AT THE VIRTUAL MEETING OF THE CORE
COMMITTEE MEMBERS OF THE AVENUE 54
WELFARE ASSOCIATION AT ON 23" JANUARY
2024**

"RESOLVED THAT Mr. Yogin Porecha, Mr. Rupen Bhatt, Mr. Tarun Jain, Mr. Kapil Bagla and Mr. Harish Kakkad, members of AVENUE 54 WELFARE ASSOCIATION, be and are hereby severally authorized for and on behalf of the Association to appoint. engage. and/or avail the services of any Advocates, Attorneys, Solicitors and/or Counsel. Firm of Lawyers or Solicitors to act, appear. plead for and on behalf of the Association and to protect he rights and interests of the members and (i) for filing debts before the NeSL on behalf of the Association, (ii) filing Section 7 Petitions before the National Company Law Tribunal. Mumbai against promoters of Avenue 54 Project being Sumer Buildcorp Private Limited and Sumer Radius Realty Private. (iii) filing application to challenge the claims of Piramal Capital and Housing Finance in the ongoing IBC proceedings in respect of Radius Estates and Project Private Limited before the National Company Law Tribunal, Mumbai and (iv)

filing applications in the Commercial Suit no.101 of 2023 filed on behalf of the association against Sumer Radius Really Pvt Ltd & Ors. to take necessary steps for obtaining decree.

"FURTHER RESOLVED THAT Mr. Yogln Porecha, Mr. Rupen Bhatt, Mr. Tarun Jain, Mr. Kapil Bagla and Mr. Harish Kakkad, members of AVENUE 54 WELFARE ASSOCIATION, be and are hereby severally authorized for and on behalf of the Association to make, sign, execute, verify, affirm, present and file the Vakalatnama, Applications, Transfer Applications, Rejoinder, Sur-Rejoinder, Writ Petitions, Appeals, Writ Petitions, Revision Applications, Special Leave Petitions, Consent Terms and Affidavits and all other papers, pleadings and documents necessary and expedient in the opinion of the Attorney and/or Solicitor and/or Counsel to be made, signed, verified, affirmed, presented or filed before any Court of Justice in India or any other Court, Tribunal, Revenue Tribunal, Municipal authority, Judicial or Quasi Judicial authority for various reliefs including protecting the interest of the Association and all other reliefs as maybe required or considered necessary and/or as may be required from time to time, for and on behalf of the Association as and when required and to enter into any compromise, settlement of case, they may consider appropriate in the interest of the Association."

Dated this 23 day of January, 2024"

17. When we look into the above resolution, the above resolution is claimed to be resolution passed at the virtual meeting of the core committee members of the Avenue 54 Welfare Association. The above resolution thus cannot be said to be resolution by all the members of the Welfare Association authorising the 2 members of the core committee to file Section 7 application. Any authorisation has to be by all the members on whose behalf the application is claimed to be filed.

18. Learned counsel for the respondent has submitted that when both the applications were being heard, in which application the corporate debtors have raised objection regarding competency of Avenue 54 Welfare Association to file Section 7 application, the applicant offered to file individual affidavits of the homebuyers stating their identity as also the fact that the individual individually has authorised the applicant in the present company petition, which was objected by counsel for the corporate debtor and was not accepted by the Court. Reference has been made to the proceeding dated 17.06.2025 of the adjudicating authority, which order was recorded in I.A.6034/2024 and I.A.5195/2024 in C.P. (IB) 284/2024. Copy of the order dated 17.06.2025 is brought as Annexure R – 3 to the additional affidavit filed by the respondent in Comp. App. (AT) (Ins.) NO.1572/2025, which is as follows:

“IA 6034/2024 and IA 5195/2024: - Heard, learned counsel for the Applicant as well as the Respondent in these 2 IAs.

While re-joining, the learned counsel for the Respondent offered to tender the individual affidavits of the home buyers stating their identity, as also the fact that they individually have authorized the applicants in the present Company Petition.

Senior Counsel Mr. Joshi, appearing for the Applicants opposed it, stating that these IAs were heard by the earlier constituted Bench and, thereafter, substantial hearing has happened before the present Bench including submissions of the counsels for the Applicants as also the counsel for the respondent. At this belated stage of re-joining tendering the affidavits across the Bar should not be accepted.

In view of the facts that, the matter has been substantially argued, we deem it appropriate that at this stage of re-joining any new material cannot be

brought on record and accordingly, such affidavits tendered are rejected to be taken on record.

*Parties on either side are at liberty to give their written submission, not exceeding 7 pages, within 2 weeks. List for written submission on **17.07.2025.***

19. When we read the application Form A, the intendment is clear that the debt and default is of 98 flat buyers who claimed to be members of the Welfare Association with respect to whose claim proceeding under Section 7 was initiated against the corporate debtor. It is true that the financial creditor could not be said to be Avenue 54 Welfare Association rather the financial creditors were 98 flat buyers who claimed to have form the registered society.

20. We have noticed rival submissions of both the parties regarding maintainability of Section 7 application on behalf of Avenue 54 Welfare Association. We, however, are of the view that when Section 7 applicants offered to file individual affidavit and authorisation to cure the defect, if any, adjudicating authority ought to have been given opportunity to the applicant to cure the defects. We have noticed 'Form A' as noticed above, it cannot be disputed that any person can be authorised by financial creditor to file an application which may also be a registered society, however, there has to be authorisation by financial creditor and in the present case, the resolution which is claimed to be resolution 23.01.2024, authorising the society to Avenue 54 Welfare Association to institute Section 7 application cannot be said to be authorisation by members of the society. Resolution itself claims to be resolution of core committee of the members of the Avenue 54 Welfare Association. There being defect in authorisation, opportunity ought to have

been given to applicant to file individual affidavit and authorisation as was submitted before the Court on 17.06.2025, as noted above.

21. We, thus are of the view that ends of justice be served in granting an opportunity to the applicant Avenue 54 Welfare Association to file the individual affidavit of homebuyers stating the identity as also the fact that they individually authorised the applicant in the company petition as also has been noticed in the order dated 17.06.2025. We grant 7 days' time to the respondent Avenue 54 Welfare Association to file the individual affidavits as noticed in the order dated 17.06.2025.

22. We having allowed the above opportunity to respondent the applicant of Section 7 application which shall cure the defect in authorisation, which was offered by the applicant themselves before the adjudicating authority, which was denied. We are of the view that respective submissions raised by the parties with regard to maintainability of Section 7 application at the instance of Avenue 54 Welfare Association and reliance on different precedents need no consideration. On their being valid authorisation in favour of the society to file the Section 7 application, the application has to be treated to be maintainable under Section 7 and need to be proceeded in accordance with law.

23. As noted above, no other submissions have been pressed in this appeal.

24. In view of the foregoing discussions, we dispose of the appeal in following manner:

- i. The order dated 12.09.2025 passed in I.A.5195/2024 and I.A.6034/2024 is not interfered with for the reasons as indicated above.
- ii. The respondent Avenue 54 Welfare Association is permitted to file “individual affidavits of the homebuyers stating their identity as also the fact that they individually have authorised the applicants in the present company petition” within a period of 7 days from today.

The adjudicating authority, after receipt of the above affidavits may proceed to hear the Section 7 application in accordance with law.

Both the appeals are disposed of accordingly.

**[Justice Ashok Bhushan]
Chairperson**

**[Barun Mitra]
Member (Technical)**

NEW DELHI

26th November, 2025

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