(2025) 10 BOM CK 1096

In the Bombay High Court

Case No : Writ Petition No. 11251 Of 2024

H.V. Infrastructure Pvt. Ltd. and Anr — APPELLANT

Vs

State of Maharashtra and Anr — RESPONDENT

Date of Decision : 15-10-2025

Acts Referred:

Registration Act, 1908 — Section 17, 17(2), 89
Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 — Section 13(4)

Citation : (2025) 10 BOM CK 1096

Hon'ble Judges : Milind N. Jadhav, J

Bench : Single Bench

Advocate : B.S. Nagar, C.J. Daveson, Poonam Utekar, Rikin Yadav, Hamid Mulla, Ajay Yadav

Final Decision : Allowed

Judgement

Milind N. Jadhav, J

1. Heard Mr. Nagar, learned Advocate for Petitioners, Mr. Mulla, learned AGP for Respondent No.1 – State and Mr. Yadav, learned Advocate for Respondent No.2 – Society.

2. The present Writ Petition assails the order dated 27.06.2024 passed in Revision Application Nos. 71 of 2020 and 72 of 2020 by the Divisional Joint Registrar of Co-operative Societies upholding the twin orders dated 16.12.2019 passed in Appeal Nos. 42 and 43 of 2019 by the Assistant Registrar. Petitioner No. 1 is a private limited company. Petitioner No. 2 is its Director. Petitioners are based in New Delhi. Petitioners have sought membership of Flat Nos. 38 and 39 in B wing of Respondent No. 2-Society.

3. Facts in the present Petition are qua the substantive right of Petitioners in the twin flats which date back to 2001 onward. Timeline in the present case is such that Petitioners have been deprived of their substantive right in the subject flats

and therefore Court is required to step in. The relevant facts are as under:-

(i) Both flats admittedly belonged to one Mr. Siraj Abdul Karim Mehtaji (erstwhile member of the Society). The said member admittedly stood as guarantor for availing loan of Rs. 14.75 Lakhs disbursed by Union Bank of India to M/s. India Auto Diesel Engineering which was his own proprietorship firm. For availing the loan, he mortgaged both the flats with the Bank. Since there was default, Union Bank of India filed Original Application No. 2 of 2002 in Debt Recovery Tribunal, Mumbai against M/s. India Auto Diesel Engineering and Mr. Siraj Abdul Karim Mehtaji for recovery. On 14.11.2002, Recovery Certificate was issued holding that Defendants therein where liable to pay outstanding amount of Rs. 22,93,399/- along with interest at the rate of 16 % till realisation.

(ii) Union Bank of India initiated Recovery Proceedings No.1 of 2003 against the Defendants before Recovery Officer and after following the due process of law on 01.01.2003, both flats were attached and directed to be sold by public auction for recovery of Bank dues. On 29.01.2007, both flats were auctioned and Petitioners were declared highest bidders for sum of Rs.13 lakhs for each flat. Petitioners deposited the said amount along with 1% poundage fees with the Recovery Officer. On 20.04.2007, Recovery Officer confirmed the same in favor of Petitioners.

(iii) From 2007-2017, certain incidents took place which are described herein under:-

(a) These incidents delayed the transfer of the subject flats onto the names of Petitioners which till today has remained pending. On 20.08.2007, two Miscellaneous Applications were filed before the Recovery Officer by one Babubhai Khushal Solanki and another by Dr. Yakub N. Chikhrodharwala each claiming ownership of the subject flats and seeking recovery of sum of Rs. 2 lakhs against the said flats. On 05.09.2007, Recovery Officer dismissed these two (2) Applications.

(b) On 01.11.2007, Possession Receipt / Kabza Pavti was issued by Recovery Officer in favor of Petitioners

and they were handed-over physical possession of the subject flats. While doing so, Recovery Officers had to take coercive steps for vacating and eviction of unauthorised occupants of the subject flats who had parked themselves inside the said flats by trespass without any authority of law.

(c) Two Applicants who filed Applications claiming ownership of the subject flats were infact the Secretary and Chairman of Respondent No. 2-Society. Eventually, they both vacated the subject flats and possession of both flats was handed over to Petitioners on 01.11.2007.

4. The real ordeal of Petitioners then started from the year 2008. Petitioners found that the subject flats required major repairs, hence on 08.01.2008 they addressed letter to Society seeking permission for repairs. While this was on the

anvil, registration of Sale Certificate granted by the Recovery Officer was pending. Petitioners paid stamp duty on the said Certificates which is confirmed by the adjudication stamp appearing on the Sale Certificates. There is no dispute on this aspect.

5. In 2008, however the Society did not allow Petitioners to carry out any repair work in the subject flats. Thereafter Petitioners approached the Recovery Officer and Society for seeking transfer of the flats but Society refused to transfer the subject flats in the name of Petitioners on various grounds. Between 2008 and 2016, Petitioners approached various Authorities but their grievances were not redressed. Ultimately, on 23.03.2016, Petitioners filed Miscellaneous Application for re-opening of Recovery Proceedings and filed a Contempt Petition therein. In that Contempt Petition, Respondent - Society filed its Affidavit-in-Reply.

6. In the interregnum, Respondent - Society alongwith Babubhai Khushal Solanki and Dr. Yakub N. Chikhrodharwala made a fresh Application for setting aside the order dated 20.04.2007 and subsequent Recovery Proceedings initiated thereafter before Debt Recovery Tribunal, Mumbai. However, Recovery Officer dismissed this fresh Application vide order dated 05.09.2007 and the said order is not challenged till date. It has become absolute.

7. Petitioners relied on the above order dated 05.09.2007 by the Recovery Officer before the Assistant Registrar of Co-operative Society, H-West Division, Mumbai seeking membership in Respondent - Society however same was dismissed by the Assistant Registrar of Co-operative Societies vide order dated 16.12.2019 primarily on the ground that the said Sale Certificate though stamped was not registered.

8. Being aggrieved, Petitioners filed Revision Application Nos. 71 of 2020 and 72 of 2020 before the Divisional Joint Registrar of Co-operative Societies. On 27.06.2024, the said Applications were dismissed. On 26.07.2024, the Petitioners received letter dated 22.07.2024 asking Petitioners to vacate the said flats within a period of 15 days from the date of receipt failing which would lead to eviction from the said flats.

9. Being aggrieved, Petitioners filed the present Writ Petition challenging the common order dated 27.06.2024 passed by the Divisional Joint Registrar in Revision Application Nos.71 of 2020 and 72 of 2020 before this Court.

10. Mr. Nagar, learned Advocate for Petitioners has drawn my attention to the Affidavit in Rejoinder alongwith Additional Affidavit filed by Mr. Ravinder Bhatt - authorised representative of Petitioners, dated 21.07.2025 and 31.07.2025 appended at page Nos.400 and 444 of the Petition and would submit that the Divisional Joint Registrar failed to appreciate that the Assistant Registrar erred in holding that the Sale Certificate was issued after ten years, whereas it was Petitioners' specific case that the same was issued in the year 2007 after possession of the flats was handed over and a fresh certificate was issued in 2017 only because of proceedings initiated by Respondent No. 2 - Society and its

members. He would submit that no prejudice was caused to the rights of Petitioners as the entire stamp duty and fine were duly paid thereby curing any delay. He would submit that it is a common practice to issue undated and unsealed Sale Certificates which are dated and sealed only upon payment of stamp duty.

10.1. He would submit that stamp duty on the said certificate was paid on 09.06.2017 to the Collector of Stamps, Andheri and the same was thereafter stamped and sealed by the Recovery Officer, DRT–1, on 27.08.2017. He would submit that the Authorities erred in observing that the Sale Certificate was submitted to the Recovery Officer on 27.08.2017. He would submit that since the sale was a Court sale conducted under the supervision of a Gazetted Officer, registration was optional under Section 17 of the Registration Act, 1908 and non-registration could not have been treated as a ground to reject Petitioners' claim.

10.2. He would submit that non-availability of papers with Union Bank of India did not affect Petitioners' ownership rights since the flats though mortgaged were attached and sold by a competent Court under the recovery proceedings to satisfy the creditor's claim. He would submit that it was never the case of any party that the said flats did not belong to Siraj Abdul Mehtaji or that the sale was not conducted under due process of law. He would submit that the fact of auction and purchase by Petitioners was undisputed, and no proceedings have been filed challenging the sale as irregular or mala fide. Hence, the sale remains valid and binding in rem and neither the Assistant Registrar nor the Divisional Joint Registrar had the jurisdiction to question its legality.

10.3. He would submit that two Writ petitions before this Court only sought directions for registration of the sale certificates which are exempt from compulsory registration under Section 17(2)(xii) of the Registration Act, 1908. He would submit that both Authorities failed to consider that poundage fees had already been levied and paid in accordance with law and unlike registration fees which are capped, the poundage fees in auction sales have no upper limit. He would submit that Respondent No. 2 - Society illegally and high-handedly refused to recognise Petitioners' lawful ownership and obstructed possession.

10.4. He would submit that Petitioners are deprived of their lawful purchase despite willing to bear all registration and incidental expenses. He would submit that Respondent No. 2 had no right to threaten dispossession of Petitioners having lawfully purchased the flats in a public auction.

10.5. Hence he would urge the Court to quash and set aside the impugned orders dated 27.06.2024 passed in Revision Application Nos. 71 and 72 of 2020 and 16.12.2019 passed in Appeal Nos. 42 and 43 of 2019.

11. PER CONTRA, Mr. Mulla, learned AGP for Respondent No.1

– State would submit that the impugned orders passed by the Assistant Registrar and the Divisional Joint Registrar are well-reasoned and based on documentary evidence placed on record. He would submit that both Authorities rightly confined their consideration to the issue of membership compliance and not with regard to question of ownership or title which lie beyond their scope. He would submit that the Authorities afforded due opportunity to Petitioners to produce requisite documents and only upon finding deficiencies passed orders in accordance with law. He would submit that the impugned orders are neither arbitrary nor illegal and do not call for interference by this Court. Hence, he would urge the Court to dismiss the Writ Petition.

12. Mr. Yadav, learned Advocate for Respondent No.2 – Society has drawn my attention to the Affidavit in Reply filed by one Mr. Janardan G. Sawant - Secretary of Respondent No.2 - Society, dated 12.07.2025 appended at page No.385 of the Petition and would submit that Petitioners have approached this Court with unclean hands and suppressed vital facts essential for adjudication with the intent to mislead and prejudice this Court. He would submit that the Petition challenges the Order dated 27.06.2024 passed by the Divisional Joint Registrar rejecting the Petitioners' Revision Application seeking

membership in respect of Flat Nos.B-38 and B-39 and that Petitioners have deliberately concealed facts already considered by the lower Authorities.

12.1. He would submit that both transactions concerning the said flats involve elements of fraud. He would submit that DRT's jurisdiction extends only to properties mortgaged as collateral for loans and if a property is not a secured asset, it cannot be seized or auctioned by Debt Recovery Tribunal. He would submit that as per Section 13(4) of the SARFAESI Act the right of the secured creditor extends only to secured assets. He would submit that the Mortgage Deed appended at page Nos.198 to 200 of the Petition clearly shows that only Flat No.B-39 was mortgaged to Union Bank of India. He would point out that the RTI reply of the Bank appended at page No.212 confirms no Mortgage Deed existed for Flat No. B-38.

12.2. He would submit that the order of Debt Recovery Tribunal appended at page No.201 to 204 and the sale proclamation issued by the Recovery Officer, Debt Recovery Tribunal - I both relate solely to Flat No. B-39 and printing machinery. The Affidavit of Union Bank of India filed in Recovery Proceedings No. 01 of 2003 also confirms that only Flat No. B-39 was mortgaged. He would submit that the Debt Recovery Tribunal had jurisdiction only over Flat No. B-39 and not Flat No. B-38.

12.3. He would submit that Respondent No.2 - Society is bound to act in accordance with its bye-laws and statutory obligations. He would submit that the Society vide letter dated 20.10.2008 appended at page No.86 called upon Petitioners to produce the original Share Certificates which they failed to do. He would submit that Petitioners themselves admitted before the Debt Recovery Tribunal–I through Application dated 16.05.2008 appended at page Nos.220 to 221 and letter dated 18.08.2011 appended at page No.222 that they were unable to register the flats or produce the original documents as the same were not received from the Bank.

12.4. He would submit that despite repeated directions from Debt Recovery Tribunal - I dated 27.06.2017, 22.11.2017, 14.01.2021 and 21.04.2021, the Bank failed to produce the title documents. He would submit that persistent failure over two decades indicates fraud in the said transactions. He would submit that the Lower Authorities have categorically held that Petitioners do not possess valid documents necessary for acquiring membership in the Society. Hence, he would submit that since the impugned order is lawful and based on sound reasoning it does not warrant interference of the Court and the present Petition be dismissed

13. I have heard Mr. Nagar, learned Advocate for Petitioners, Mr. Mulla, learned AGP for Respondent No.1 – State and Mr. Yadav, learned Advocate for Respondent No.2 – Society. and with their able assistance perused the record of the case. Submissions made by the learned Advocates at the bar have received due consideration of the Court.

14. At the outset it is seen that both flats i.e. Flat Nos. B-38 and B-39 originally belonged to one Siraj Abdul Karim Mehtaji who mortgaged the same to Union Bank of India for securing a loan disbursed to his proprietary concern M/s. India Auto Diesel Engineering. It is seen that loan being defaulted, the Bank initiated recovery proceedings before the Debt Recovery Tribunal, Mumbai. Recovery Certificate was issued on 14.11.2002 for recovery of Rs.22,93,399/- along with 16% interest. Pursuant thereto, the Recovery Officer attached both flats and sold them through public auction after following due process of law. It is seen that Petitioners were declared highest bidders for both the flats and they deposited the bid amount along with poundage fees. It is also seen that sale was duly confirmed on 20.04.2007 and this is further confirmed from the orders of DRT dated 20.08.2007 and 29.01.2008 appended at page Nos.76 and 84 and physical possession of both flats was handed over to Petitioners under possession receipts dated 01.11.2007. Thus the objection on behalf of the Society is dismissed.

15. It is pertinent to note that neither the borrower nor the Respondent - Society nor any other person challenged the Sale proceedings or confirmation of sale before any Competent Authority or Court till date. The order of the Recovery Officer dated 20.04.2007 thereby attained finality. It is seen that two Applications filed by Babubhai Solanki and Dr. Yakub Chikhrodharwala who were then office bearers of Respondent No.2–Society were also dismissed on 05.09.2007. The said order was never appealed and thus the Recovery Officer’s order confirming the sale and possession stands conclusive and binding in law.

16. The primary reason assigned by the Assistant Registrar and confirmed by the Divisional Joint Registrar for rejecting Petitioners’ claim for membership is that the Sale Certificate was not registered and was allegedly issued after ten years. However, the record clearly reflects that the sale was concluded and confirmed in

the year 2007 and the Sale Certificate was subsequently stamped and sealed by the Recovery Officer in the year 2017 only to regularise the stamp duty and penalty payments.

17. Under Section 17(2)(xii) of the Registration Act 1908, Sale Certificates granted by a Court or Revenue Officer in respect of property sold in public auction are specifically exempted from compulsory registration. Therefore, findings of the Authorities that the Sale Certificate was unregistered and hence invalid is unsustainable. It is seen that Sale Certificate, once issued under the seal of the Recovery Officer and duly stamped, conveys title to the purchaser by operation of law.

18. The contention of Respondent No.2 that only Flat No. B-39 was mortgaged and that the Debt Recovery Tribunal lacked jurisdiction over Flat No. B-38 is also devoid of merit and cannot be countenanced. The recovery proceedings, sale proclamation, and confirmation order of the Recovery Officer explicitly mention both flats and no objection was ever raised before the Debt Recovery Tribunal or the Recovery Officer questioning jurisdiction. The sale attained finality and possession has been delivered to Petitioners in the year 2007 hence such objections raised after a lapse of more than 15 years cannot now be countenanced.

19. The further objection of the Society that Petitioners failed to produce original Share Certificates is inconsequential since the sale being a public auction supersedes the previous ownership and creates a fresh right in favour of the auction purchaser. The obligation of the Society thereafter is limited to recognising the lawful purchaser and granting membership in accordance with law. However it is seen that the Society refused to transfer and obstructed Petitioners' possession on untenable and hyper-technical grounds. Further, it is seen that Recovery Officer vide its letter dated 01.04.2016 directed Respondent No.2 – Society to assist Petitioners and Registrar of Stamps in adjudication and further Registration of flats in favour of Petitioners however Respondent – Society failed to do so. It is seen that some office bearers of the Society had attempted to grab both the flats when they were unsuccessful in bidding for the said flats during the public auction.

20. It is well-settled that once a property is sold in public auction through a Court or Recovery Officer and sale is confirmed, ownership passes to the purchaser and no subsequent procedural delay such as non-registration or non-delivery of documents can divest the purchaser of title. The Divisional Joint Registrar and the Assistant Registrar have clearly erred in ignoring this settled legal position and have acted mechanically without examining the legality and finality of the auction proceedings.

21. Attention is drawn to the decision of the Supreme Court in the case of State of Punjab & Another Vs. M/s. Ferrous Alloy Forgings P Ltd. & Ors.1 relevant observations contained in paragraph Nos.13 to 20 of the said judgement are

reproduced herein below for immediate reference:-

"13. The short question that falls for our consideration in this appeal is whether it is mandatory for the successful auction purchaser to deposit the stamp duty for the sale certificate to be

issued to it in view of the provisions of the Stamp Act and the Registration Act.

14. This Court in Municipal Corporation of Delhi v. Pramod Kumar Gupta reported in AIR 1991 SC 401, after examining the relevant provisions of Order XXI of the Code of Civil Procedure, observed that the title to the property put on auction sale passes under the law when the sale is held. The owners and certain other interested persons are afforded opportunity under the CPC to assail the sale and make a prayer for setting aside the sale on certain enumerated grounds. However, once such objections are disposed of without disturbing the sale, the sale stands confirmed under Order XXI Rule 92 of the CPC. Thereafter, the sale certificate is issued under Order XXI Rule 94. The Court observed that this chronology of events made it clear that the transfer becomes final when an order under Rule 92 of Order XXI is made and the issuance of a sale certificate under Rule 94 is only a formal declaration of the effect of such confirmation. Such issuance of certificate does not create or extinguish any title and thus would not attract any stamp duty which is applicable qua an instrument of sale of immovable property.

15. In Smt. Shanti Devi L. Singh v. Tax Recovery Officer and Others reported in AIR 1991 SC 1880, this Court observed that since the certificate of sale is not a compulsorily registrable document in lieu of Section 17(2)(xii) of the Registration Act, the transfer of title in favour of the auction purchaser would not be vitiated on account of non-registration of the sale certificate.

16. In B. Arvind Kumar v. Govt. Of India and Others reported in (2007) 5 SCC 745, this Court observed that when a property is sold by public auction in pursuance of an order of the court and the bid is accepted and the sale is confirmed by the court in favour of the purchaser, the sale becomes absolute and the title vests in the purchaser. A sale certificate is issued to the purchaser only when the sale becomes absolute. The sale certificate is merely the evidence of such title. It is well settled that when an auction purchaser derives title on confirmation of sale in his favour, and a sale certificate is issued evidencing such sale and title, no further deed of transfer from the court is contemplated or required. Although in the said case, the sale certificate was registered yet this Court proceeded to observe that a sale certificate issued by a court or an officer authorized by the court, does not require registration. Section 17(2)(xii) of the Registration Act, 1908 specifically provides that a certificate of sale granted to any purchaser of any property sold by a public auction by a civil or revenue officer does not fall under the category of non-testamentary documents which require registration under sub-section (b) and (c) of Section 17(1) of the said Act.

17. The position of law is thus settled that a sale certificate issued to the

purchaser in pursuance of the confirmation of an auction sale is merely evidence of such title and does not require registration under Section 17(1) of the Registration Act. It is not the issuance of the sale certificate which transfers the title in favour of the auction purchaser. The title is transferred upon successful completion of the sale and its confirmation by the competent authority after all the objections against the sale have been disposed of.

18. Recently, a three-Judge Bench of this Court in M/s Esjaypee Impex Private Limited v. The Asst. General Manager and Authorized Officer Canara Bank reported in (2021) 11 SCC 537 observed that the mandate of law that flows from a combined reading of Sections 17(2) (xii) and 89(4) of the Registration Act respectively is that the auction purchaser is entitled to receive the original sale certificate and a copy of the same is required to be forwarded to the Sub-Registrar for the purpose of filing in Book 1 as per the Registration Act.

19. In Inspector General of Registration and Another v. G. Madhurambal and Another reported in 2022 SCC Online SC 2079, a two Judge Bench of this Court observed that the consistent position of law is that a certificate of sale cannot be regarded as a conveyance subject to stamp duty. The Court further observed that once a direction is issued for the duly validated certificate to be issued to the auction purchaser with a copy forwarded to the registering authorities to be filed in Book I as per Section 89 of the Registration Act, it has the same effect as registration and requirement of any further action is obviated.

20. The position of law discussed above makes it clear that sale certificate issued by the authorised officer is not compulsorily registrable. Mere filing under Section 89(4) of the Registration Act itself is sufficient when a copy of the sale certificate is forwarded by the authorised officer to the registering authority. However, a perusal of Articles 18 and 23 respectively of the first schedule to the Stamp Act respectively makes it clear that when the auction purchaser presents the original sale certificate for registration, it would attract stamp duty in accordance with the said Articles. As long as the sale certificate remains as it is, it is not compulsorily registrable. It is only when the auction purchaser uses the certificate for some other purpose that the requirement of payment of stamp duty, etc. would arise.”

22. The issuance of a fresh Sale Certificate in the year 2017 does not affect the validity of the original sale or the rights flowing therefrom. Therefore, the reasoning adopted by both Authorities

reflects complete non-application of mind to the settled legal position which govern auction sales conducted by Recovery Officers under the Recovery of Debts Due to Banks and Financial Institutions Act, 1993.

23. It is further seen that by letter dated 22.07.2024 the Society called upon Petitioners to vacate the flats which is wholly without authority of law and contrary to Petitioners’ lawful possession since the year 2007. The Society’s office bearer’s action is motivated. They have no right to call upon Petitioners to

vacate the flats. Moreover the action of Re-Allotment of former owner / Society member i.e. Debtor is wholly illegal, arbitrary and beyond its scope of its Authority which thereby amounts to interference in Petitioners' lawful ownership and warrants interference of the Court.

24. It is seen that the conduct of Respondent No.2 – Society and its office bearers is deprecated by this Court. As Respondent No.2 – Society acted in an arbitrary and high-handed manner, disregarded a lawful auction sale and attempted to dispossess bonafide purchasers who acquired title through a judicial process, such conduct of theirs violates settled legal principles and undermines the authority of the Recovery Officer and the Debt Recovery Tribunal. The act of directing lawful purchasers to vacate the flats amounts to wilful abuse of power and cannot be countenanced in law. The Petitioners are given liberty to take out appropriate proceedings as available to them in law against the Society for their fraudulent and illegal behaviour and acts.

25. In view of the above observations and findings common order dated 27.06.2024 passed by the Divisional Joint Registrar of Co-operative Societies, Mumbai Division, in Revision Application Nos. 71 of 2020 and 72 of 2020, as well as the orders dated 16.12.2019 passed by the Assistant Registrar of Co-operative Societies in Appeal Nos. 42 and 43 of 2019 stand quashed and set aside.

26. In the facts of the present case, certain additional directions are required to be given otherwise the Society will once again obstruct the Petitioners.

27. Petitioners being lawful owners of Flat Nos. 38 and 39, B-Wing, are entitled to be admitted as members. Respondent No. 2 - Society is thereby directed to grant membership and complete all consequential formalities within a period of two (2) weeks from the date of this order.

28. Accordingly, Respondent No. 2 Society is directed to restore water supply to Petitioners' flats and co-operate for reconnection of electricity to the said premises. Both utilities shall be restored within seventy two (72) hours from the date of uploading of this order failing which appropriate action shall be initiated for wilful disobedience. Society shall not insist on submitting the share certificate of both flats. The Petitioners shall apply for duplicate share certificates and the Society is directed to issue duplicate Share Certificates to Petitioners for the two flats as per the shares allotted to those flats as per the Society's statutory records maintained in the Register of the Society.

29. Further, Respondent No. 2 is directed to grant permission to Petitioners to carry out urgent and necessary repairs to the said two flats and Society or its office bearers shall not cause any obstruction or interference in the said process. If they do, the Petitioners are permitted to file appropriate complaint against the Society office bearers who shall obstruct them in the above issue.

30. Respondent No. 2 is directed to accept the arrears of maintenance charges in

respect of both the said flats without levy of any interest thereon within a period of two weeks since the Petitioners were unlawfully prevented from using and enjoying their premises due to the acts and omissions of the Office bearers and Members of the Society itself and issue appropriate receipt.

31. Writ Petition is allowed and disposed in the above terms.

