(2023) 05 GAU CK 0055

In the Gauhati High Court

Case No : Writ Petition (Civil) No. 1517 Of 2019

Narayani Minerals And Anr. APPELLANT

Vs

State Of Assam And 4 Ors RESPONDENT

Date of Decision : 23-05-2023

Acts Referred:

Constitution Of India, 1950 — Article 226

Citation : (2023) 05 GAU CK 0055

Hon'ble Judges : Sanjay Kumar Medhi, J

Bench : Single Bench

Advocate : D.K. Mishra, R.K. Agarwalla, A. Kalita, B. Gogoi, G. Das, R.K.D. Choudhury

Final Decision : Allowed

Judgement

1. The extraordinary jurisdiction of this Court conferred by Article 226 of the Constitution of India is sought to be invoked by means of this writ petition whereby a challenge has been made to the rejection of the claim for transport subsidy in terms of a scheme of the Government. The petitioners claim that all the conditions under the scheme were duly fulfilled and after detailed scrutiny, the entitlements of the petitioners were confirmed whereafter the impugned rejection has been made.

2. Before going to the issue to be decided, it would be convenient to narrate the basic facts of the case.

3. The petitioner no. 1 is a registered proprietorship firm and the petitioner No. 2 is the proprietor of Petitioner no. 1. The petitioners carry on the business of manufacture of Fireclay, Bauxite powder, Soap stone powder, Bentonite powder and siliminite powder. As a part of their business, the petitioners have been acquiring and transporting raw materials from Meghalaya and have been using the same in the process of manufacturing of its products.

4. It is the case of the petitioners that under the Subsidy Scheme of the Central

Government, the petitioner no. 1 is entitled to, against others, transport subsidy and for availing the same, the petitioners unit was registered in the District Industries & Commerce Centre, Kamrup (DICC) under the 50%, 75% and 90% Transport Subsidy Scheme.

5. It is the case of the petitioners that they have submitted 13 numbers of claims on account of transport subsidy, the total of which comes to Rs.1,77,38,625/- and the same was duly passed by the State Level Committee. However, the subsidy was not released. The petitioners have further stated that vide the impugned letter dated 04.03.2016 issued by the Commissioner of Taxes, the Industries & Commerce Department of the State of Assam was directed to put and hold to the disbursement of such subsidy who, in turn had informed the North East Development Finance Corporation (NEDFi) to keep in abeyance the release.

6. It is the contention of the petitioners that the Commissioner of Taxes has no role under the Scheme and therefore, cannot withhold any transport subsidy due to the petitioners.

7. On the other hand, it is the contention of the Department that the rejection is based on relevant factors and cogent reasons. The specific case of the Tax Department is that there was no transportation at all, as claimed and therefore, the question of grant of subsidy will not arise. It is submitted that the allegations against the petitioners were serious in nature. It is further submitted that certain other contemporaneous factors were taken into consideration before coming to the decision. It is also submitted that a vital communication dated 30.01.2019 by which the claim was rejected has not been put to challenge. It is further submitted that a report of a Two-Member Committee dated 30.01.2019 based upon which the impugned decision was taken has also not been challenged. It is finally submitted that the subject matter involves public money and therefore, this Court would be reluctant to pass any orders in favour of the petitioners.

8. I have heard Shri D.K. Mishra, learned Senior Counsel assisted by Shri R.K. Agarwalla, learned counsel for the petitioners. I have also heard Shri B. Gogoi, learned Standing Counsel, Finance (Taxation) Department, Shri A. Kalita, learned Standing Counsel, Industries & Commerce Department, Government of Assam, Shri R.K.D. Choudhury, learned Deputy SGI and Shri G. Das, learned Standing Counsel for the NEDFi. The materials placed before this Court has been duly considered.

9. Shri Mishra, the learned Senior Counsel for the petitioners has submitted that each and every step required to avail transport subsidy has been duly taken and therefore, the rejection of the same is wholly unsustainable in law. He submits that as per the procedure, the claim was to be submitted to the DICC which in turn would send to the Sales Tax Department which verifies and authenticates the purchase and the component of payment of taxes on the finished products. He submits that as per a notification dated 25.04.2013, the Jurisdictional

Superintendent of Tax is Unit B. The learned Senior Counsel has drawn the attention of this Court to each and every report regarding purchase of raw materials and delivery of finished products for different periods namely 11.11.2011 to 30.11.2011, 01.04.2012 to 30.06.2012, 01.07.2012 to 30.09.2012 and 01.10.2012 to 31.12.2012. He further submits that though the documents relating to the period January, 2012 to March 2012 are not readily available, there is an admission that the documents were there and the same is substantiated by a communication dated 13.05.2013 issued by the Commissioner of Taxes. The learned Senior Counsel clarifies that the period in dispute is from 11.11.2011 to 31.12.2012. The claims submitted were duly forwarded by the Commissioner of Taxes to the Industries & Commerce Department, Government of Assam. The claim of the petitioners was examined by the duly constituted State Level Committee on 26th 27th and 28th May, 2014. After such examination, the Committee came to a finding that the claim was found to be authentic and accordingly recommended the same. The case of the petitioners was specifically discussed against serial Nos. 123, 124, 125, 126 and 127 and the Committee accordingly approved an amount of Rs. 1,77,00000/-(approx) in favour of the petitioners. The said finding was re-verified by the Sales Tax Department. Accordingly, in August, 2014, the Addl. Director of Industries wrote to the Commissioner of Taxes to issue authentication certificates for the period 01.01.2012 to 31.03.2012, 01.04.2012 to 30.06.2012, 01.07.2012 to 30.09.2012 and 01.10.2012 to 31.12.2012. The aforesaid letters were responded to by the Joint Commissioner of Taxes vide communication dated 14.11.2014 and accordingly, the entire claim was sent to the Government of India for sanction. The Central Government accordingly on 22.03.2016 had granted the sanction. The learned Senior Counsel has drawn the attention of this Court to the entries against serial nos. 49, 50, 51, 52, 54 & 55 of the said communication whereby a total amount of Rs. 1,77,38,625/- was sanctioned.

10. While the aforesaid process had culminated into the grant of sanction, a Show Cause Notice dated 01.03.2016 was issued to the petitioners. It is the submission of the petitioners that such Show Cause Notice was issued on the basis of a report by one John Sona dated 10.02.2016 basically containing three allegations including the allegation of fraudulent practice and preparation of the books of accounts of the suppliers of raw materials.

11. On receipt of the said Show Cause Notice, the petitioners had issued a letter dated 21.03.2016 denying the allegations and has also asked for a copy of the report of Shri John Sona which was the basis of the allegations. However, the authority did not proceed with the matter. In the meantime, on 04.03.2016, the Commissioner of Taxes had issued a directive not to disburse the amount followed by a similar directive dated 29.03.2016 by the NEDFi which was the Nodal Agency.

12. While, the petitioner was under the legitimate expectation that since the Show Cause Notice dated 01.03.2016 was not proceeded with any further, the

subsidy in question would be released, on 26.09.2016, another Show Cause Notice on almost identical allegations was issued. In the said Show Cause Notice, amongst others, there was allegation of non-payment of Taxes, under the Assam VAT. The said notice was replied to by the petitioner on 07.11.2016 whereafter, there was no further development.

13. On 09.06.2017, a communication was made by the Addl. Commissioner of Taxes to the Assistant Commissioner on the Status Report of the petitioner. By the said letter, a comprehensive report incorporating conclusive findings on the allegations was sought for. Pursuant to the same, a detailed scrutiny was held mainly on the report of Shri John Sona. After the said scrutiny, on 16.09.2017, the report was submitted in which the findings of various units including that of the petitioners were given. As regards the petitioners, the findings were against Serial No C wherein everything was said to be in order. It however appears that the Commissioner of Taxes was not satisfied with the report dated 16.09.2017 and accordingly, a Three-Member Committee was constituted consisting of two Joint Commissioner of Taxes and one Assistant Commissioner of Taxes to look into the allegations of anomalies against the petitioners. The said Committee after a threadbare discussion had furnished a report dated 26.07.2018, whereby it was held that the allegations could not be substantiated. Shri Mishra, the learned counsel at this stage, informs this Court that in all these enquires and scrutinies, the petitioners were not heard or taken into confidence.

14. Even after the said finding of the Three-Member Committee, it appears that the Commissioner was still dissatisfied and thereafter, another Committee was constituted which was however a Two-Member Committee. The new committee of two members had submitted a report dated 12.12.2018 which is against the petitioners. The learned Senior Counsel submits that the foundation of this report is a letter dated 19.01.2016 by the Officer in Charge of Umsiang Check Post. Pursuant to the said report, a communication dated 30.01.2019 has been issued by the Commissioner of Taxes to the Industries & Commerce Department expressing doubts on the claim of the petitioners.

15. The learned Senior Counsel submits that the entire action was not at all transparent as materials were sought to be relied upon and an opinion was formed against the petitioners was without giving the said materials to the petitioners. Under such circumstances, the petitioners had collected certain relevant papers which are not in the case file and has presented the same to the Court. The first document is the FIR dated 03.08.2016 lodged in the Umsiang Police Out Post on the subject of forgery of signatures, seal, false claim of consignments etc. The second document is a statement of the complainant, Shri Nawlansgtar Kurba and the third document is the Final Form submitted by the police in the aforesaid police case. The learned Senior Counsel for the petitioners has submitted that in the FIR dated 03.08.2016, there is mention of three invoices being 1007 dated 16.05.2015, 516 dated 14.05.2015 and 121 dated 14.05.2015. He submits that when the allegation itself was of only three dates,

the negative opinion formed against the petitioners is wholly unreasonable.

16. With regard to the statement, the learned Senior Counsel submits that a bare look would itself make the entire case doubtful as the statement has been said to be recorded on 05.07.2016 whereas the FIR has been lodged on 03.08.2016. However, even giving benefit of doubt that the date ought to have been 05.08.2016, the Statement reveals and reiterates that the challan dates were 14.05.2015 and 16.05.2015. In any case, he submits that the Final Report clinches the issue as per which the case was closed due to insufficient evidence.

17. By referring to the report of the Committee formed by two members, it is submitted that apart from the issue of propriety, the contents of the report are also wholly unreasonable. The report is based on the letter dated 19.01.2016 that no vehicles had crossed the Umsiang Check Post during the financial years 2011-12 to 2015-16 and that the signatures and seal of the office were forged. It further states that a written statement of the officer in charge of the check post reveals the fact of commission of forgery. The Report concludes by stating that the earlier Report submitted by the Three-Member Committee is not in conformity with the facts and findings of the case records. The learned Senior Counsel submits that the aforesaid Report had failed to take into account that the route which has been mentioned is not the only route of transportation. That apart, he submits that a reading of the Report dated 12.12.2018 appears to be one which is only to examine the correctness of the earlier Report of the Three-Member Committee dated 26.07.2018.

18. To buttress his argument on the route, the learned Senior Counsel has drawn the attention of this Court to a communication dated 18.01.2014 which has been annexed to the affidavit-in-reply filed by the petitioners on 20.04.2022. By the said communication, the petitioners had informed the Superintendent of Taxes that raw materials would be purchased from Meghalaya and the goods would enter Assam through Umsiang (Nongpoh) Topatoli. It was further stated that since there is no entry check post in the midway, the same cannot be endorsed online. Reference has also been made to a communication dated 26.07.2018 issued by the Three-Member Committee containing the Report. In the said Report, reference has been made to the TIMS (Tax Invoice Management System) record of import of goods. The Committee has noted that no records were found in the TIMS. However, two communications were made by the Superintendent of Taxes, Guwahati dated 26.09.2014 and 30.05.2015 wherein it has been stated that no irregularities were found and the claim was found to be genuine in respect of the purchase of raw materials and sales of finished goods. It was clarified that there was no Check Post on the route from the point of origin in Meghalaya to the point of delivery in the factory at Topatoli in Kamrup (M). The Committee also took note of a road distance certificate issued by the Government of Meghalaya to the dealer vide letter dated 20.11.2012.

18. The learned Senior Counsel has also referred to the affidavit-in-opposition of the respondent no. 6 filed on 01.03.2023. In paragraph 4 (c) and 4 (e) it has

been stated that the NEDFi being the Nodal Agency does not have any role in the matter and has only acted upon the direction of the Tax Authorities and the State Government, requesting them not to disburse the funds. The learned Senior Counsel for the petitioners accordingly submits that the same being the expressed stand of the respondent no. 6, no objection can be raised by the respondent no. 6.

19. In support of his submission, Shri Mishra, the learned Senior Counsel places reliance upon the following case laws

(i) Vadilal Chemicals Ltd. vs. State of A.P. & Ors. reported in (2005) 6 SCC 292

(ii) Union of India vs. J. Tariang reported in 2013 3 GLT 16

20. In the case of Vadilal Chemicals (supra) the Hon'ble Supreme Court has laid down that the stand of State has to be consistent one and has to speak in one voice. In that case, there was a difference in the stand between the Department of Industries & Commerce and the Deputy Commissioner of Commercial Taxes. It was held as follows:

"23There is another reason why the action of DCCT cannot be upheld. The primary facts relating to the processes undertaken by the appellant at its unit were known to the Department of Industries and Commerce and DCCT. The only question was what was the proper conclusion to be drawn from these. The Department of Industries and Commerce which was responsible for the issuance of the 1993 GO accepted the appellant as an eligible industry for the benefits. Apart from the fact that it can be assumed that the Department of Industries was in the best position to construe its own order, we can also assume that in framing the Scheme and granting eligibility to the appellant all the Departments of the State Government involved in the process had been duly consulted. The State, which is represented by the Departments, can only speak with one voice. Having regard to the language of the 1993 GO it was the view expressed by the Department of Industries which must be taken to be that voice."

21. In the case of J. Tariang (supra), it has been laid down that in an appropriate case, even interest can be directed to be paid for wrongful delaying in disbursement of the due subsidy.

22. Per contra, Shri B. Gogoi, learned State Counsel appearing on behalf of the respondent nos. 3 & 4 has submitted that the writ petition itself is not maintainable and pre-mature inasmuch as, no concrete steps have been taken against the petitioners and only an opinion was formed. Dealing with the merits of the claim, the learned Standing Counsel submits that the subsidy concerned is relating to transportation for procurement of raw materials and delivery of finished products. He submits that in the instant case, there was no transportation at all and therefore, the entire claim is bogus and not sustainable in law. By referring to the first show cause notice dated 01.03.2016, containing three allegations, the learned Standing Counsel submits that the allegations were

of serious nature which were connected to public money. He submits that there was no bar in issuing another show cause notice dated 26.09.2016 after reply of the first show cause notice. The said show cause notice would reveal that the route stated to have been taken appears to be doubtful and also that there was no electricity connection to the factory. Though a reply was submitted by the petitioners, on a specific query by this Court, Shri Gogoi, the learned Standing Counsel has fairly submitted that there was no instruction regarding the fate of such reply. He submits that the communication dated 30.01.2019 by the Commissioner of Taxes to the Industries & Commerce Department by which the claim has been rejected has not been specifically challenged. He further submits that the Report of the Two Member Committee is also not put to challenge.

23. Shri G. Das, learned Standing Counsel appearing for the NEDFi submits that the writ petition is not maintainable and is pre-mature. He, however, submits that NEDFi is only a Nodal Agency.

24. By drawing the attention of this Court to the chart prepared, against serial no. 18, it was detected that the petitioner had defaulted in making VAT payment to the extent of Rs.4,224,887/-. However, this amount was also subsequently cleared on a declaration that the petitioner is a manufacturer. The learned Standing Counsel however clarifies that since the funds allocated were not utilized in time, the same had gone back to the Government of India and in case the writ petition is allowed, fresh funds are required to be allocated.

25. Shri A. Kalita, learned Standing Counsel for the Industries & Commerce Department submits that after the letter dated 30.01.2019 issued by the Commissioner of Taxes, the Parent Department is yet to take a decision. He endorses the submission of Shri Gogoi, the learned Standing Counsel that the aforesaid communication dated 30.01.2019 has neither been challenged nor any steps taken to amend the writ petition. With regard to the claim for interest, the learned Standing Counsel has referred to an order of the Hon'ble Supreme Court dated 13.10.2020 passed in SLP No. 11056/2020 whereby an order of status quo has been passed on a direction for payment of interest under similar circumstances.

26. Shri R.K.D. Choudhury, learned Deputy Solicitor General of India has submitted that the role of the Union of India is minimal and the funds are released only after approval by the concerned authorities. He submits that in 2016 itself the funds were transferred to NEDFi under the Head of Transport Subsidy and the amount claimed by the petitioners were separately earmarked. He further submits that since funds were transferred on time, in case the writ petition is allowed, no interest may be saddled on the Central Government.

27. Rejoining his submissions, Shri Mishra, learned Senior Counsel for the petitioners has submitted that the contents of the second show cause notice dated 26.09.2016 is apparently based on assumption that the route taken by the petitioners is doubtful. As regards the electricity connection, the learned Senior

Counsel submits that there was a DG set which was operating and later on the electricity connection was taken. As regards the issue of maintainability for not challenging the communication dated 03.01.2019 or the Report of the Two Member Committee, the learned Senior Counsel for the petitioners clarifies that those communications were inter office communications which were not served upon the petitioners. He further submits that the petitioners were not privy to the enquiries by both the Three Member Committee and Two-Member Committee. The learned Senior Counsel submits that the entire action leads to an inevitable conclusion that the petitioners would be deprived of its entitlement of transport subsidy even after fulfillment of all the criteria and when the entire action is under challenge, the omission to make specific challenge to an inter-office communication dated 30.01.2019 cannot be a ground for dismissal of the writ petition.

28. As regards the submission made on behalf of NEDFi whereby the question of maintainability of the writ petition was raised, the learned Senior Counsel for the petitioners has submitted that NEDFi being only a nodal agency which in fact had acted upon the recommendation of the concerned Departments cannot raise such objection. It has further been argued that in absence of specific pleadings, no issue can be raised.

29. The learned Senior counsel has referred to a decision of this Court reported in AIR 1971 A&N 143 case of Dr. D.M. Lahiri wherein it has been laid down that specific pleadings is necessary for framing of issues and in the instant case, the pleadings made by the respondent no. 6 in its affidavit is to the contrary.

30. The rival submissions made by the learned counsel for the respective parties have been duly considered and the materials placed before this Court have been carefully perused. The materials on record would show that all the necessary formalities were fulfilled in the manner prescribed which is established by the timely reports by the jurisdictional Superintendent of Taxes on the aspect of purchase of raw materials and delivery of finished products.

31. This Court has taken note of the communications dated 25.04.2013, 13.05.2013, 20.06.2013, 13.09.2013 and 01.04.2013. Further, as indicated above, the period from January, 2012 to March 2012 is also admitted. The matter regarding the entitlement was duly examined by the State Level Committee which had held its meeting on 26th 27th 28th May, 2014.

32. It may be noted that the State Level Committee in its concluding part has remarked as follows.

"The SLC noted that adequate care has been taken up to establish the authenticity of the claims. The Committee discussed all related issues in length and decided to prepare a revised set of Agenda Note for each claim by incorporating all the essential points only. Committee after taking up all procedural aspects of the scheme, decided to go for scrutiny of the claims as per Agenda of the meeting."

33. Further, in the deliberations pertaining to the petitioner, it was categorically stated as follows.

“The Members of the committee representing DIPP, GoI, Commissioner of Taxes, Transport Department and ASEB also examined the relevant documents randomly and noted that all the parameters of the claim have been thoroughly verified.”

34. The Committee had accordingly approved an amount of Rs. 1 Cr. 77 Lakhs approximately and the same was re-verified by the Sales Tax Department. The matter was accordingly sent to the Government of India for sanction which was accordingly done on 22.03.2016.

35. The entire controversy started with a report of one John Sona dated 10.02.2016 on the basis of which the first show cause notice was issued on 01.03.2016. Admittedly, the said report of John Sona was not furnished to the petitioners and after the reply, the authorities did not proceed with the matter. Under such circumstances, whether another show cause notice could have been issued on 26.09.2016 is itself a debatable issue. Be that as it may, after the reply by the petitioners on 07.11.2016, even the second show cause notice was not proceeded with.

36. The Addl. Commissioner vide communication dated 09.06.2017 had directed the Assistant Commissioner to make a detailed scrutiny of the report of John Sona, whereafter on 16.09.2017, a report was furnished holding that everything was in order. It appears that the Commissioner of Taxes was still not satisfied with the report dated 16.09.2017 and thereafter, had constituted a Three Member Committee which, after thorough deliberation had submitted the report dated 26.07.2018 holding that the allegations were unsustainable. Thereafter, another Committee of two members was constituted to examine the correctness of the Three Member Committee which itself was a totally unreasonable proposition. It is almost preposterous on the part of a reasonable mind to accept such a proposition.

37. Apart from the issue of violation of the principles of natural justice inasmuch as, the report of John Sona was not furnished to the petitioner, the police case registered on the basis of the report / FIR had culminated in a Final Report which was duly accepted by the learned Magistrate. The said report had clearly mentioned that there was insufficient evidence. Therefore, it appears that the entire action was taken against the petitioners on the basis of certain allegations which, after investigations were found to be lacking in evidence.

38. With regard to the submissions made on behalf of the respondents that the writ petition is pre-mature as final action was yet to be taken on the opinion of the Commissioner of Taxes vide communication dated 30.01.2019, this Court is of the view that after a definite conclusion was arrived at by the Taxation Department as would reveal from the communication dated 30.01.2019, there is hardly any room even to presume that the claim of the petitioner towards

transport subsidy could be released / disbursed. In that view of the matter, this Court is unable to accept the aforesaid preliminary objection.

39. This Court is of the opinion that when the claims of the petitioner were examined and scrutinized at various levels and were recommended for payment pursuant to which even the Central Government had disbursed the amount in question with a definite earmarking for the petitioner which was to be released by the nodal agency, NEDFi, there could have been no grounds to stop such release. This Court is of the view that even after sanctioning of the amount by the Central Government, certain actions for stoppage of payment would still be available to the authorities. However, such action has to be backed by certain very strong and relevant considerations connected to public interest. Such stoppage cannot be at the basis of a lingering suspicion or imaginary doubts of a particular individual. In the instant case, the very basis of the impugned action is a report which has been held to be lacking in evidence. Juxtaposed, the approval reports by the various authorities at various points of time would show that the claim has been examined and scrutinized before such approval.

40. As stated above the claims of the petitioner no.1 after being approved by the jurisdictional Superintendent was examined by the State Level Committee for Transport Subsidy Scheme in the meeting held on 26th, 27th and 28th May, 2014. The records reveal that the Chairman of the Meeting was the Commissioner of Industries & Commerce and the Addl. Director (DIC) was also one of the participants. Thereafter, 4 (four) letters, all dated 10/16.8.2014 was issued by the Addl. Director of Industries & Commerce to the Commissioner of Taxes for issuance of authentication certificate for separate periods. All the four letters were replied by the Office of the Commissioner of Taxes on 14.11.2014 authenticating the claim of the petitioners. It was only thereafter that the matter was sent to the Government of India for sanction which was accordingly done on 22.03.2016 for an amount of Rs.1,77,38,625/-.

41. When the matter had reached finality, the action of the respondent authorities in purporting to reopen the issue, that too on the basis of a vague report which also mentioned only about three dates is wholly unreasonable and arbitrary. The aforesaid view of this Court is fortified by the fact that even the police case which was registered had culminated in a Final Report (FR).

42. In view of the above, this Court is of the unhesitant opinion that the petitioners have been wrongly denied of its entitlement to transport subsidy which was already calculated, finalized and even sanctioned by the Government of India.

43. This leads the Court to the issue of grant of interest on the amount involved. Shri R.K.D. Choudhury, the learned Deputy SGI has submitted that since the amount in question was transferred to NEDFi in time, no interest may be saddled on the Central Government. He submits that in the year, 2016 itself funds were transferred and the entitlement of the petitioner was also earmarked. Shri A.

Kalita, learned Standing Counsel, Industries & Commerce Department has also placed before this Court an order dated 30.10.2020 by the Hon'ble Supreme Court in SLP No. 11056/2020 by which an order of status quo has been passed on an order of similar nature whereby interest was directed to be paid.

44. Considering the aforesaid facts and circumstances including the order passed by the Hon'ble Supreme Court, this Court is not inclined to pass a direction for payment of interest at this stage. However, liberty is granted to the petitioner to make a claim for interest in case the Hon'ble Supreme Court upholds such direction in the SLP mentioned above.

45. Accordingly, it is directed that the amount in question namely Rs.1,77,38,625/- (Rupees One Crore Seventy Seven Lakhs Thirty Eight Thousand Six Hundred Twenty Five) on account of transport subsidy be released to the petitioners. This Court has been apprised that the money has gone back to the Central Government due to non-disbursal within the specified time.Therefore, the concerned Department namely the Industries and Commerce Department is directed to take necessary steps for fresh disbursal of the amount by the Central Government to NEDFi, the nodal agency so that the same can be released to the petitioners expeditiously. The aforesaid exercise be undertaken and completed within an outer limit of three months from the date of receipt of a certified copy of this order.

46. Writ petition accordingly stands allowed.

47. No order as to cost.

