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

% ***Judgment reserved on: 11.02.2026***

Judgment pronounced on: 20.02.2026

Judgment uploaded on: 20.02.2026

\+ W.P.(C) 13870/2024, CM APPL. 58056/2024 and CM APPL. 58057/2024

VIJAI PRAKASH SHUKLA .....Petitioner

Through: Mr. RV Sinha, Ms. AS Singh, Advs.

versus

UOI & ANR. .....Respondents

Through: Mr. Jitendra Kumar Tripathi, Mr. Sumit Kumar Raj, Ms. Anjali Dwivedi, Advs. for UOI. Mr. Sushil Kumar Pandey, SPC with Ms. Sheela Chaudhari AC AD-5.

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MR. JUSTICE AMIT MAHAJAN

J U D G M E N T

ANIL KSHETARPAL, J.:

1. Through the present Petition, the Petitioner prays for issuance of a writ in the nature of certiorari to quash the order dated 31.07.2024 [hereinafter referred to as 'Impugned Order'] passed by the learned Central Administrative Tribunal, Principal Bench, New Delhi [hereinafter referred to as 'Tribunal'] in O.A. No.2276/2023 whereby the Tribunal declined to interfere with the disciplinary proceedings initiated against the Petitioner and disposed of the Original Application with a direction to the Competent Authority to ensure that

the pending inquiry is concluded within a period of six months from the date of receipt of a certified copy of the said order.

2. The principal issue which arises for consideration in the present Petition is whether the learned Tribunal committed any jurisdictional error in refusing to interfere with the charge memorandum dated 21.05.2021 and the disciplinary proceedings initiated pursuant thereto, particularly on the grounds urged by the Petitioner, namely, (i) alleged non-compliance with Rule 14(24) of the Central Civil Services (Classification, Control and Appeal) Rules, 1965; and (ii) inordinate delay in conclusion of the inquiry proceedings.

FACTUAL MATRIX:

3. In order to appreciate the controversy involved in the present Petition, the relevant facts, in brief, are required to be noticed.

4. The Petitioner joined the services of the Respondent No.1 as a direct recruit Appraiser through the Union Public Service Commission ['UPSC'] in the year 1993. In the normal course of service, he was promoted as Assistant Commissioner of Customs, Central Excise and Service Tax in the year 2005; thereafter as Deputy Commissioner in the year 2011; as Joint Commissioner in the year 2015; and subsequently as Additional Commissioner of Customs, Central Excise and Service Tax in the year 2018. It is not in dispute that the Petitioner continued to hold the post of Additional Commissioner from the year 2018 onwards.

5. While working as Deputy Commissioner, the Petitioner was deputed to SEEPZ (Santacruz Electronics Export Processing Zone),

Special Economic Zone, Mumbai, functioning under the Ministry of Commerce and Industry, Government of India where he was posted as Deputy Development Commissioner in the year 2015 and was subsequently selected as Joint Development Commissioner in the year 2016.

6. SEEPZ functions under the provisions of the Special Economic Zones Act, 2005 and the Special Economic Zone Authority Rules, 2009. During the tenure of the Petitioner in SEEPZ, he was additionally assigned the charge of Estate Manager and Secretary to the Authority by the Development Commissioner.

7. The Petitioner completed his deputation tenure of four years and was repatriated to his parent cadre, namely the Ministry of Finance, in June, 2019.

8. According to the Petitioner, during the period when he was serving under the Ministry of Commerce, the Department of Commerce sought first stage advice from the Central Vigilance Commission (CVC) in relation to certain alleged irregularities. The said advice was furnished by the CVC *vide* communication dated 18.07.2019. The Department of Commerce is stated to have prepared a draft charge memorandum and forwarded the matter, along with the first stage advice, to the Ministry of Finance in August, 2019.

9. Thereafter, the Respondent No.1 issued a charge memorandum dated 21.05.2021 to the Petitioner proposing initiation of disciplinary proceedings. The Petitioner asserted that the said charge memorandum was issued almost two years after the receipt of the first stage advice

and was based upon a draft prepared by the Ministry of Commerce. The charge memorandum contained five Articles of Charge against the Petitioner, relating to his tenure as Deputy Development Commissioner / Joint Development Commissioner, SEEPZ SEZ and Secretary / Estate Manager, SEEPZ SEZ Authority, which can be broadly summarized as follows:

(i) Article I: Appointment of NFCD and downstream contractors for repair and construction work without due bidding, in violation of CVC guidelines and General Financial Rules, and without ensuring the best value or appropriate service providers.

(ii) Article II: Failure to check the terms and conditions of tenders, and lack of supervision of the selection process, which was allegedly pre-meditated and not approved by the competent authority.

(iii) Article III: Irregular allocation and splitting of work among contractors, including awarding work to contractors who did not meet technical bid requirements, without bringing this to the notice of the superior authority.

(iv) Article IV: Decision to undertake repairs instead of demolition of certain buildings, ignoring independent structural assessments, and relying on reports of selected consultants without proper verification.

(v) Article V: Irregular allotments in SDF Tower VIII to units not eligible under prior approvals, contrary to structural and administrative feasibility, leading to cancellation of allotments.

The memorandum further directed the Petitioner to submit a written

statement of defense within fifteen days, admit or deny the articles of charge, and informed him that the inquiry could be held *ex parte* in case of non-compliance, while cautioning him against seeking outside influence as per Rule 20 of the CCS (Conduct) Rules, 1964.

10. It was the case of the Petitioner that the first stage advice of the CVC was obtained by the Department of Commerce without approval of the disciplinary authority, namely the Minister of Finance, who is stated to be the appointing as well as disciplinary authority of the Petitioner; and that the draft charge memorandum had been prepared prior to any decision by the disciplinary authority to initiate proceedings and that the approval accorded thereafter was mechanical and without independent application of mind.

11. The Respondent No.2 was appointed as the Inquiry Officer on 03.09.2021. The Petitioner asserted that the inquiry was not completed within the time prescribed under Rule 14(24) of the Central Civil Services (Classification, Control and Appeal) Rules, 1965 [hereinafter referred to as 'Rules'], nor was any extension of time obtained in writing from the disciplinary authority, as contemplated under the said provision.

12. It was the further case of the Petitioner that the disciplinary proceedings remained pending beyond one year, contrary to the circulars dated 18.01.2016 and 06.10.2021 issued by the CVC, which, according to him, require expeditious completion of disciplinary proceedings. The Petitioner superannuated on 31.03.2024. He asserted that on account of the pendency of the disciplinary proceedings, he was not considered for promotion to the grade of Commissioner of

Customs and Indirect Taxes, whereas his batchmates and certain juniors were promoted *vide* order dated 06.07.2023.

13. In the aforesaid backdrop, the Petitioner instituted O.A. No. 2276/2023 before the Tribunal, challenging the charge memorandum dated 21.05.2021 as well as the disciplinary proceedings initiated pursuant thereto. *Vide* the Impugned Order, the Tribunal declined to quash the charge memorandum or the disciplinary proceedings and disposed of the Original Application with a direction to the Competent Authority to conclude the pending inquiry within a period of six months.

CONTENTIONS OF THE PARTIES:

14. Contentions on behalf of the Petitioner:

14.1 Learned counsel for the Petitioner assailed the Impugned Order on the ground that the Tribunal failed to exercise jurisdiction vested in it by law despite recording findings which disclose clear violation of statutory provisions governing departmental inquiries.

14.2 The principal submission advanced on behalf of the Petitioner relates to alleged non-compliance with Rule 14(24) of the Rules. It was contended that the Inquiring Authority did not conclude the inquiry within the time-frame stipulated under the said Rule, nor was any written extension obtained from the Disciplinary Authority in the manner contemplated therein. According to the Petitioner, the requirement of recording reasons and seeking written extension is mandatory in nature, and failure to adhere to the prescribed procedure renders the continuation of the inquiry proceedings unsustainable in

law.

14.3 It was further submitted that Rule 14(24) of the Rules was introduced in light of the law laid down by the Supreme Court in ***Prem Nath Bali v. Registrar, High Court of Delhi & Anr.***[1], wherein emphasis was placed upon expeditious conclusion of disciplinary proceedings. It was urged that the object of incorporating a time prescription in the Rules is to ensure that inquiries are not allowed to continue indefinitely.

14.4 Placing reliance upon the decisions of this Court in ***Union of India v. M.R. Diwan***[2]; and ***Anish Gupta v. Union of India***[3], it was contended that the time stipulation under Rule 14(24) of the Rules is mandatory in nature and that non-adherence thereto vitiates the continuation of proceedings. According to the Petitioner, once the Tribunal recorded that no formal extension had been obtained, it erred in permitting the inquiry to proceed further.

14.5 It was next contended that the direction issued by the Tribunal to conclude the inquiry within a further period of six months is without jurisdiction, inasmuch as once the proceedings had, according to the Petitioner, lapsed for non-compliance with Rule 14(24) of the Rules, the Tribunal could not have revived or extended the same by judicial direction.

14.6 The Petitioner has also assailed the validity of the charge memorandum dated 21.05.2021 on the ground of alleged non-

[1] (2015) 16 SCC 415
[2] 2019 SCC OnLine Del 7711
[3] 2022 SCC OnLine Del 1872

application of mind by the Competent Disciplinary Authority, purportedly in violation of Rules 14(1) and 14(2) of the Rules. Reliance was placed upon the decision of the Supreme Court in ***Union of India v. B.V. Gopinath***[4], to contend that the charge memorandum was issued without proper approval and independent application of mind by the disciplinary authority, namely the Minister of Finance. In this context, it was submitted that the draft charge memorandum was prepared by the Ministry of Commerce and forwarded to the Ministry of Finance, and that the approval accorded by the disciplinary authority was mechanical in nature. It was argued that such alleged non-application of mind vitiates the very initiation of disciplinary proceedings.

14.7 It was further contended that the allegations contained in the charge memorandum, even if taken at face value, do not constitute misconduct warranting initiation of major penalty proceedings. According to the Petitioner, the charges pertain to administrative decisions taken in the course of official functioning and do not disclose *mala fides* or personal gain.

14.8 Lastly, it was contended that the proceedings are vitiated for non-compliance with Rule 20 of the Rules, inasmuch as the decision to seek CVC advice and prepare the draft charge memorandum was taken by the Ministry of Commerce, which was the borrowing department, without obtaining prior approval of the cadre controlling authority. It was submitted that the Tribunal erred in holding that there was no violation of Rule 20 of the Rules.

[4] (2014) 1 SCC 351

15. Contentions on behalf of the Respondents:

15.1 *Per contra*, learned counsel for the Respondents submitted that the challenge to the disciplinary proceedings on the ground of delay is misconceived. According to the Respondents, Rule 14(24) of the Rules prescribes a general time-frame for conclusion of inquiry proceedings but does not render the proceedings void upon mere expiry of the stipulated period. The provision itself contemplates extension for valid reasons. It was contended that in the present case, the inquiry could not be concluded within the initial period owing to administrative exigencies, including change of Presenting Officers, the nature of allegations involving tendering and financial matters, and adjournments sought during the course of proceedings. It was further submitted that CVC circulars are advisory in nature and do not override statutory rules.

15.2 Placing reliance upon the decisions of the Supreme Court in ***Government of A.P. v. V. Appala Swamy***[5], it was submitted that delay, by itself, does not vitiate disciplinary proceedings unless the delinquent establishes prejudice or *mala fides*. It was urged that no such prejudice has been demonstrated by the Petitioner. It was further submitted that the decisions of this Court in ***M.R. Diwan*** (supra) and ***Anish Gupta*** (supra) turned on their own facts and cannot be read as laying down a universal proposition that proceedings automatically lapse upon expiry of the stipulated period. According to the Respondents, the Tribunal adopted a balanced approach by directing expeditious conclusion of the inquiry rather than terminating it

[5] (2007) 4 SCC 511

prematurely.

15.3 The Respondents denied the allegation of non-application of mind by the disciplinary authority. It was submitted that the matter was examined at various levels, including consultation with the Central Vigilance Commission, and thereafter the Competent Authority accorded approval for initiation of major penalty proceedings. It was urged that the decision in ***B.V. Gopinath***, (supra) is distinguishable on facts.

15.4 Insofar as the contention regarding violation of Rule 20 of the Rules is concerned, it was submitted that the alleged misconduct pertains to the period when the Petitioner was serving on deputation under the administrative control of the Ministry of Commerce. Rule 20(1) of the Rules, it was contended, empowers the borrowing department to initiate disciplinary proceedings in respect of misconduct committed during the period of deputation. It was further submitted that although the proposal originated from the Ministry of Commerce, the charge memorandum was ultimately issued by the Competent Disciplinary Authority, namely the Ministry of Finance, after due consideration of the material placed before it.

15.5 It was further submitted that the charges levelled against the Petitioner are specific and relate to alleged irregularities in tendering processes, violation of prescribed guidelines and financial norms, and consequential financial implications. It was contended that whether the acts alleged constitute 'misconduct' is a matter to be determined in the course of the inquiry proceedings and cannot be adjudicated at the threshold in writ jurisdiction.

15.6 It was also submitted that the Tribunal has already addressed the grievance regarding delay by directing conclusion of the inquiry within a stipulated period. According to the Respondents, such a direction is within the jurisdiction of the Tribunal and constitutes a balanced approach, ensuring expeditious completion without prematurely terminating the proceedings. It was further submitted that the decision in ***Prem Nath Bali*** (supra) turned on facts involving inordinate delay and is distinguishable.

15.7 It was further contended that the Petitioner's retirement during the pendency of the proceedings does not *ipso facto* render the inquiry infructuous, as disciplinary proceedings for major penalty may continue in accordance with applicable rules, including for the purpose of determining pensionary consequences.

15.8 Lastly, it was submitted that the writ jurisdiction under Article 226 of the Constitution of India is discretionary and equitable in nature. It was urged that the Petitioner approached the Tribunal after a considerable lapse of time from the issuance of the charge memorandum and has participated in the inquiry proceedings. In such circumstances, no case for interference with the Impugned Order is made out.

ISSUES FOR DETERMINATION:

16. The following two issues arise for determination in the present Petition:

I. Whether failure to conclude the Disciplinary Inquiry within the period prescribed under Rule 14(24) of the Central Civil Services

(Classification, Control and Appeal) Rules, 1965 vitiates the disciplinary proceedings initiated against the Petitioner?

II. Whether the charge memorandum dated 21.05.2021 is liable to be quashed on the ground of alleged non-application of mind or violation of Rules 14(1), 14(2) and 20 of the Rules?

FINDINGS & ANALYSIS:

17. This Court has considered the submissions advanced on behalf of the parties and perused the material on record.

18. At the outset, it is necessary to delineate the scope of interference by this Court in exercise of its jurisdiction under Articles 226 and 227 of the Constitution of India. It is a settled principle of service jurisprudence that judicial review, at the stage of issuance of a charge memorandum or during the pendency of disciplinary proceedings, is limited to examining whether the proceedings suffer from jurisdictional error, patent illegality, mala fides, or violation of statutory provisions of a nature that goes to the root of the matter. The writ court does not ordinarily embark upon an examination of the correctness or sufficiency of the material forming the basis of the charge, nor does it adjudicate upon disputed questions of fact. Interference at the stage of issuance of a charge memorandum is warranted only where the same is shown to be wholly without jurisdiction, vitiated by *mala fides*, or in patent violation of statutory provisions going to the root of the matter.

ISSUE No. I – Rule 14(24) of the Rules:

19. The first limb of challenge advanced on behalf of the Petitioner relates to alleged failure to conclude the Disciplinary Inquiry within the period prescribed in Rule 14(24) of the Rules, which reads as under:

> *"(24) (a) The Inquiring Authority should conclude the inquiry and submit his report within a period of six months from the date of receipt of order of his appointment as Inquiring Authority.*
>
> *(b) Where it is not possible to adhere to the time-limit specified in Clause (a), the Inquiring Authority may record the reasons and seek extension of time from the Disciplinary Authority in writing, who may allow an additional time not exceeding six months for completion of the Inquiry, at a time.*
>
> *(c) The extension for a period not exceeding six months at a time may be allowed for any good and sufficient reasons to be recorded in writing by the Disciplinary Authority or any other Authority authorized by the Disciplinary Authority on his behalf."*

The said provision, which was inserted subsequent to the decision of the Supreme Court in ***Prem Nath Bali*** (supra), prescribes a time-frame for completion of departmental inquiries. It stipulates that the Inquiring Authority should ordinarily conclude the inquiry within six months from the date of receipt of the order of appointment and submit the report. Where adherence to such time-limit is not possible, the Rule contemplates that reasons are to be recorded and extension of time sought from the Disciplinary Authority in writing, which may allow further time not exceeding six months at a time, for good and sufficient reasons to be recorded.

20. It is necessary to examine whether mere expiry of the time-frame prescribed under Rule 14(24) of the Rules, without more, results in automatic nullification of the disciplinary proceedings. The

determination whether a statutory time prescription is mandatory or directory depends upon the language employed, the object sought to be achieved, and whether the provision itself prescribes any consequence of non-compliance. Significantly, Rule 14(24) of the Rules does not provide that the proceedings shall stand abated or rendered void upon expiry of the prescribed period. Nor does it stipulate that failure to obtain extension in writing would ipso facto invalidate the inquiry.

21. The Supreme Court in ***V. Appala Swamy*** (supra) has held that delay in disciplinary proceedings, by itself, does not vitiate the proceedings unless it is shown that such delay is inordinate and unexplained and has caused prejudice to the delinquent officer or is actuated by *mala fides* or is of such magnitude as to render the proceedings oppressive. The underlying principle is that disciplinary proceedings are not to be scuttled on mere technicalities unless substantive injustice is demonstrated.

22. In the present case, the Petitioner has asserted that the inquiry was not concluded within the period contemplated under Rule 14(24) of the Rules and that no written extension was obtained from the disciplinary authority. Even assuming that there was failure to adhere to the procedural requirement regarding extension, the question that arises is whether such non-compliance, in the facts of the present case, has resulted in demonstrable prejudice so as to warrant quashing of the entire proceedings at the threshold.

23. It is not the Petitioner's case that the allegations are stale or that the delay has rendered it impossible for him to defend himself on

account of loss of records or unavailability of witnesses. The principal grievance urged is that the pendency of the proceedings affected his promotional prospects and continued beyond the stipulated time-frame. While such grievance cannot be lightly brushed aside, it cannot, by itself, be elevated to a ground for nullifying disciplinary proceedings involving allegations of financial and procedural irregularities. Consequences which naturally flow from pendency of disciplinary proceedings, such as deferred consideration for promotion, cannot by themselves constitute legal prejudice so as to nullify the proceedings.

24. The decisions of this Court in ***M.R. Diwan*** (supra) and ***Anish Gupta*** (supra) turned on their own factual matrix. In those cases, this Court was confronted with circumstances where the time stipulation under Rule 14(24) of the Rules had not been adhered to and the Court, upon appreciation of the entire record, found the continuation of proceedings to be unsustainable. However, the said decisions cannot be read as laying down an inflexible or universal proposition that in every case of delay beyond the prescribed period, the proceedings must necessarily be quashed irrespective of the factual context, the nature of charges, stage of proceedings, or absence of prejudice.

25. In the present case, the learned Tribunal has not condoned indefinite delay but has, instead, directed the Competent Authority to conclude the inquiry within a fixed time-frame. Such direction subserves the very objective underlying Rule 14(24) of the Rules, namely expeditious conclusion of proceedings. This Court does not find that the Tribunal, by issuing such direction, exercised jurisdiction

not vested in it.

26. In absence of an express statutory consequence of abatement and in absence of demonstrated prejudice, this Court is unable to hold that the alleged non-compliance with Rule 14(24) of the Rules, in the facts of the present case, vitiates the disciplinary proceedings or renders the charge memorandum liable to be quashed at this stage. This Court, however, expects the disciplinary authority to adhere to the time prescription in letter and spirit.

ISSUE No. II – Validity of Charge Memorandum:

27. The next challenge pertains to alleged non-application of mind by the disciplinary authority in issuing the charge memorandum and violation of Rules 14(1), 14(2) and 20 of the Rules.

28. The material on record indicates that the proposal, along with vigilance advice and relevant file notings, was placed before the Competent Authority and thereafter approval was accorded for initiation of major penalty proceedings. Mere allegation that such approval was "mechanical" cannot, in absence of cogent material demonstrating total absence of consideration or abdication of statutory responsibility, be a ground to quash the charge memorandum at the threshold.

29. The reliance placed upon ***B.V. Gopinath*** (supra) does not advance the Petitioner's case in the facts at hand. In the said decision, the Supreme Court found that the charge memorandum had been issued without approval of the Competent Authority. In the present case, however, the existence of approval by the Competent

Disciplinary Authority is not in dispute. The Petitioner's grievance relates to the alleged manner or depth of consideration. Such contention, in absence of demonstrable absence of approval, does not attract the ratio of ***B.V. Gopinath*** (supra).

30. Insofar as the objection founded upon Rule 20 of the Rules is concerned, Rule 20(1) of the Rules empowers the borrowing authority to initiate disciplinary proceedings in respect of misconduct committed during the period of deputation. For ready reference, Rule 20 of the Rules is reproduced as under:

> *"1) Where the services of a Government servant are lent by one department to another department or to a State Government or an authority subordinate thereto or to a local or other authority (hereinafter in this rule referred to as "the borrowing authority"), the borrowing authority shall have the powers of the appointing authority for the purpose of placing such Government servant under suspension and of the disciplinary authority for the purpose of conducting a disciplinary proceeding against him:*
>
> *Provided that the borrowing authority shall forthwith inform the authority which lent the services of the Government servant (hereinafter in this rule referred to as "the lending authority") of the circumstances leading to the order of suspension of such Government servant or the commencement of the disciplinary proceeding, as the case may be.*
>
> *(2) In the light of the findings in the disciplinary proceeding conducted against the Government servant-*
>
> *(i) if the borrowing authority is of the opinion that any of the penalties specified in clauses (i) to (iv) of rule 11 should be imposed on the Government servant, it may, after consultation with the lending authority, make such orders on the case as it deems necessary:*
>
> *Provided that in the event of a difference of opinion between the borrowing authority and the lending authority, the services of the Government servant shall be replaced at the disposal of the lending authority;*
>
> *(ii) if the borrowing authority is of the opinion that any of the penalties specified in clauses (v) to (ix) of rule 11 should be imposed on the Government servant, it shall replace his services at the disposal of the lending authority and transmit to it the proceedings of the inquiry and thereupon the lending authority may, if it is the*

disciplinary authority, pass such order thereon as it may deem necessary, or, if it is not the disciplinary authority, submit the case to the disciplinary authority which shall pass such orders on the case as it may deem necessary:

Provided that before passing any such order the disciplinary authority shall comply with the provisions of sub-rules (3) and (4) of rule 15."

In the present case, the alleged acts pertain to the period when the Petitioner was serving under the Ministry of Commerce. Even if the initial steps, including seeking vigilance advice, were undertaken by the borrowing department, the charge memorandum has ultimately been issued by the Competent Disciplinary Authority of the parent cadre. Nothing in Rule 20 of the Rules prohibits the borrowing department from undertaking preliminary fact-finding or seeking vigilance advice in respect of acts committed during deputation. Therefore, no jurisdictional error is made out.

31. The submission that the allegations, even if taken at face value, do not constitute 'misconduct' cannot be accepted at this stage. The charge memorandum alleges irregularities in processing and recommendation of tenders and deviation from prescribed procedures. Whether such acts amount to misconduct is a matter to be determined on the basis of evidence led in the inquiry. It cannot be said that the charges are *ex facie* absurd or wholly devoid of substance. The Articles of Charge are accompanied by a detailed statement of imputations specifying the factual matrix, documents relied upon, and witnesses proposed. The charges cannot, therefore, be characterized as vague or lacking in particulars.

32. The fact that the Petitioner has superannuated during pendency of the proceedings does not render the inquiry *non est*. It is well

settled that disciplinary proceedings for major penalty may continue post-retirement subject to the applicable rules for the limited purpose of determining consequential pensionary implications.

33. In view of the aforesaid discussion, this Court is of the considered opinion that the Tribunal did not commit any jurisdictional error or perversity in declining to quash the charge memorandum and the disciplinary proceedings. The direction to conclude the inquiry within a stipulated period strikes a balance between the requirement of expeditious disposal and the necessity of permitting the disciplinary process to reach its logical conclusion.

CONCLUSION:

34. The present Petition, being devoid of merit and substance, is accordingly dismissed.

35. The direction issued by the Tribunal for conclusion of the inquiry within the stipulated period shall be complied with by the Competent Authority, subject to any subsequent developments in accordance with law.

36. The pending applications also stand closed.

ANIL KSHETARPAL, J.

AMIT MAHAJAN, J.

FEBRUARY 20, 2026
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