

Hon'ble Chairman  
3/3/2023

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION  
WP (Civil) NO. 188 OF 2004

IN THE MATTER OF: 1A NO-47993/2023

M/S RAIGANJ CONSUMER FORUM	Petitioner (s)
Versus	
UNION OF INDIA AND ORS	Respondent (s)

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*Raj Bahadur Yadav*

**RAJ BAHADUR YADAV**

Advocate for the Petitioner (s)/ Respondent (s)  
Appellant (s)/ Caveator/Intervenor  
Central Agency Section  
Code No 2771

New Delhi:  
Dated: 02 .03.2023

Mr. Prakash Chandra  
To examine  
9.3.23.

IN THE SUPREME COURT OF INDIA  
(CIVIL APPELLATE JURISDICTION)  
WRIT PETITION (CIVIL( NO. 188 OF 2004

IN THE MATTER OF: -

M/S RAIGANJ CONSUMER FORUM.

...Petitioner

Versus

UNION OF INDIA AND ORS

...Respondent

APPLICATION FOR EXTENSION OF TIME

TO,

THE HON'BLE CHIEF JUSTICE OF INDIA AND HIS COMPANION JUDGES  
OF SUPREME COURT OF INDIA

THE HUMBLE PETITION OF THE APPLICANT  
RESPONDENT ABOVE-NAMED

MOST RESPECTFULLY SHOWETH:

1. That the present application is being preferred by the Respondent No. 1/Union of India hereinafter to be referred as ("Applicant") against the order of the this Hon'ble Court dated 24.01.2023, in the matter titled M/s Raiganj Consumer Forum v. Union of India and Ors. in WP(Civil) 188/2004 to Conmt. Pet. (C) No. 942/2021 in T.C.(C) No. 2/2004.
2. That for the sake of brevity the contents of the abovementioned Petition are not being reproduced herein and the Applicant thus prays for the same to be considered a part of the application herein.

3. That in pursuance to the directions of this Hon'ble court in the matter titled M/s Raiganj Consumer Forum v/s UOI & Ors. in W.P. (C) No. 188/2004 delivered on 24.01.2023, and communication received from the Ld. Additional Solicitor General ("ASG") in this regard, the Central Board of Direct Taxes ("CBDT") and officers of the Income Tax Department were engaged in a proactive deliberation on the matter.

That the relevant part of the above judgment is excerpted in brief below:

*"11. Prima facie, we are of the view that it will be in the interest of everyone that best price is received for the entire properties owned by the Company and in the least complicated manner.*

*12. We, therefore, find that it will be appropriate that the Committee gives a list of all such properties which could be auctioned to the Income Tax Department within a period of four weeks from today.*

*13. The Income Tax Authorities would make a valuation of such properties and submit the same to the Committee within a period of eight weeks which would thereafter be submitted to this Court.*

*14. We, prima facie, find that what is of paramount importance is getting the best price in the least complicated matter, so that interest of the investors is safeguarded*

.....

*20. We request Mr. Sanjay Jain, learned Additional Solicitor General, who appears on behalf of the Union of India to inform about the direction in para 13, to the concerned income tax authorities."*

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A copy of the order of this Hon'ble Court in WP(C) 188/2004 dated 24.01.2023, is annexed herewith and marked as ANNEXURE R1.

4. That vide its order dated 30.07.2018, this Hon'ble court on page 4 of the order, had noted that "*it is absolutely necessary to obtain the current valuation of the property which may be sold and only thereafter to proceed further with the same of property.*" Accordingly, this Hon'ble Court constituted a team of 3 members to submit a correct valuation of the property. That the team comprised Mr. SS Rathore, then the Pr. Chief Commissioner of Income Tax, New Delhi, Mr Sanjay Kumar, then the Principal Commissioner of Income Tax -4, New Delhi and Mr. Anup Kumar Dubey, then Commissioner of Income Tax (OSD), New Delhi.

A copy of the order dated 30.07.2018 in WP(C) 188/2004 is annexed herewith and marked as ANNEXURE R2.

5. That since the members of the above mentioned valuation committee were no longer serving in the Income Tax Department either on account of retirement/deputation/transfer etc, an affidavit praying for constituting a fresh valuation committee was submitted before this Hon'ble SC in 2019. However, there was no development in this regard, after submission of the said affidavit.
6. That in view of the above developments, and in order to comply with the directions of the Hon'ble SC laid down vide its order dated 24.01.2023, it was proposed to form a new committee, to be called the 'Coordination Committee for Valuation' ("CCV").
7. That therefore it is prayed before this Hon'ble court that against the timeline of 8 weeks provided vide the order dated 24.01.2023, a time of 7 months or more is sought as the report of the earlier valuation

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committee formed vide court order dated 30.07.2018 was submitted by February 2019.

8. It is further prayed that the CCV is yet to be approved and constituted, and thus the list of properties sent by Golden Forest India Limited Committee vide letter dated 20.02.2023, may be kept in abeyance, and a period of 7 months or more from the date of approval of the CCV may be granted to the CCV for valuation for the above listed properties. A copy of the letter dated 20.02.2023 is attached herewith and annexed as ANNEXURE R<sub>3</sub>.
9. That it is also prayed that there is an urgent need to constitute a CCV based on the designation/post of the members in order to facilitate its seamless continuity despite professional exigencies such as deputation/transfer/superannuation of officers.
10. That a list of the officers is also enclosed herein, who maybe made a part of the CCV
  - i. Principal DGIT (L&R) as ex-officio Chairman of Coordination Committee for Valuation (CCV)
  - ii. ADG (L&R)-2
  - iii. Additional DIT (Supreme Court Cell) (L&R) as Member Secretary of CCV
  - iv. CIT (Vigilance), looking after West zone (Mumbai, Pune and Nagpur) under Member [Administration & Faceless Scheme(s)
  - v. CIT (TTA) looking after East Zone (West Bengal & Sikkim, Bihar & Jharkhand, Odisha and NER) under Member (Tax-Payer Services)

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- vi. CIT (TT&CT) looking after South Zone (AP & Telangana, Karnataka & Goa, Tamil Nadu & Puducherry, Kerala) under Member (Income Tax & Revenue)
  - vii. CIT (Systems) VII, looking after North Zone [NWR, Delhi, UP(East), UP(West) and Uttarakhand] under Member (Legislation & Systems)
  - viii. CIT (ITJ), in charge of Central Zone (Gujarat, Rajasthan, MP & Chhattisgarh) under Member (Audit & Judicial)
  - ix. CIT (Inv.), CBDT

#### PRAYER

It is therefore, most respectfully prayed that your Lordships may graciously be pleased to:

- a) Allow the applicant 7 months or more of time from the date of approval of the CCV, instead of 8 weeks as stated in the order dated 24.01.2023, to comply with the order, as the previous valuation committee formed vide court order dated 30.07.2018 was submitted only by February 2019;
- b) Keep in abeyance the letter dated 20.02.2023 of the list of properties sent by GFIL Committee.
- c) That the CCV shall be constituted at the earliest while taking into consideration the names, so that the order dated 24.01.2023 shall be complied with on time.

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- c) Pass such other and further orders as this Hon'ble Court may deem fit and proper.

AND FOR THIS ACT OF KINDNESS THE PETITIONER  
HEREIN AS IS DUTY BOUND SHALL EVER PRAY.

Drawn by:

Shashank Bajpai

Advocate

NEW DELHI

FILED ON: 2.03.2022

FILED BY:



MR. RAJ BAHADUR YADAV

ADVOCATE FOR THE PETITIONER

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IN THE SUPREME COURT OF INDIA  
(CIVIL APPELLATE JURISDICTION)

WRIT PETITION (CIVIL) NO. 188 OF 2004

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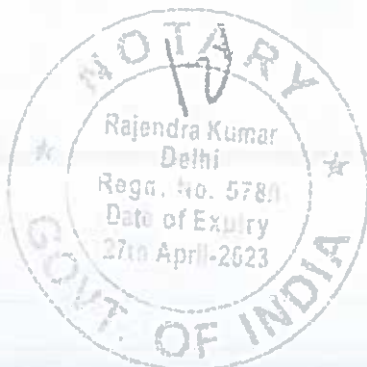
UNION OF INDIA AND ORS

...Respondent

**AFFIDAVIT**

I Ajay Kumar S/o Ajay Kumar aged 36 years,  
R/o 110, Bhabha Park, New Delhi, do hereby solemnly affirm and state on oath as  
under:

1. That I am the Applicant in this accompanying application and I am well conversant with the facts and circumstances of the case and as such I am competent to swear this affidavit.
2. That I have gone through the contents of the accompanying application for Extension of time, which has been drafted by the counsel upon my instructions. I say the facts contained therein are true and correct to the best of my knowledge and belief. Nothing material has been concealed there from.
3. That the Annexures the application are true and correct copy of its respective originals.





*[Handwritten Signature]*

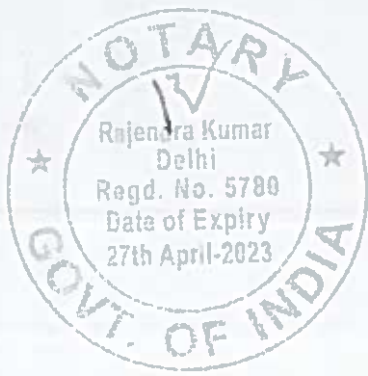
DEPONENT  
ABHISHEK TRIPATHY  
Dy. Director of Income Tax  
(L & R) Supreme Court Cell  
New Delhi

VERIFICATION:

I, the above-named Deponent, do hereby verify that the contents of the above Affidavit and the Annexures herewith are true and correct to the best of my knowledge, no part of it is false and nothing material has been concealed therefrom.

02 MAR 2023

Verified at Delhi on this \_\_\_\_\_ day of March 2023.



*[Handwritten Signature]*

DEPONENT  
ABHISHEK TRIPATHY  
Dy. Director of Income Tax  
(L & R) Supreme Court Cell  
New Delhi

BEFORE ME  
RAJENDRA KUMAR  
NOTARY, DELHI-R-5780  
GOVERNMENT OF INDIA  
SUPREME COURT OF INDIA  
COMPOUND, NEW DELHI  
Register Pg./Sl. No.....  
Mobile No.: 9899446209

*[Handwritten Signature]*

02 MAR 2023

CERTIFIED THAT THE CONTENTS EXPLAINED TO THE  
EXECUTIVE WHO IS DEEMED PERFECTLY  
UNDERSTAND & AFFIRMED DEPOSED BEFORE ME AT  
ON..... IDENTIFIED BY

02 MAR 2023

EXECUTIVE / DEPONENT WHO HAS  
SIGNED IN MY PRESENCE

*[Handwritten Signature]*

IDENTITY THE EXECUTANT / DEPONENT  
WHO WAS SIGNED IN THE PRESENCE OF

