

**IN THE HON'BLE SUPREME COURT OF INDIA**  
(CIVIL APPELLATE JURISDICTION)

I.A. NO. OF 2024

IN

WRIT PETITION (CIVIL) NO. 188 OF 2004

IN THE MATTER OF:

M/S. RAIGANJ CONSUMER FORUM  
...PETITIONERS

VERSUS

UNION OF INDIA & ORS. ...RESPONDENTS

**AND IN THE MATTER OF:**

PARUKH GUPTA

S/O SH. SURENDER KUMAR GUPTA

R/O # 76, MALVIYA NAGAR, JARODA,

JAGADHRI, YAMUNA NAGAR,

HARYANA-135003

..APPLICANT/INTEVENOR/BUYER

PAPERBOOK

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Advocate for the Applicant: ANURAG  
Date:03.09.2024

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HARYANA-135003

..APPLICANT/BUYER

**AN APPLICATION FOR INTERVANTION UNDER**  
**ORDER LV READ WITH ORDER V RULE 2(3) OF**  
**SUPREME COURT RULES, 2013 TO ALLOWING**  
**INTERVANE THE APPLICANT AS A BUYER.**

TO,

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

THE HUMBLE APPLICATION OF  
THE APPLICANT ABOVE NAMED.

Most Respectfully Submits:

1. That the proceedings referred to above are pending before this Hon'ble Apex Court and above case is pending adjudication before this Hon'ble Court.
2. That it is most respectfully submitted that in the present case, this Hon'ble Court was pleased to constitute a committee to take into its custody all assets of Golden Forests (India) Ltd. ("GFIL") and its subsidiaries companies and thereafter called the all creditors of GFIL and its subsidiaries companies to submit their claims before the said committee.
3. That pursuant to the directions of this Hon'ble Court, the said committee itself and through the Income Tax Department, has

made various attempts, to auction the properties of GFIL, GPL and its subsidiaries companies.

4. That the applicant is an interested buyer and is a businessman and competent to file the present application in the above-mentioned pending matter before this Hon'ble Court. That on dated 24.01.2023, the Income Tax Department Punchkula, Haryana published a valuation report of property i.e. Poprty No. 14, 79 Kanal, 2 Marla, Village Jagadhri, Distt. Yamuna Nagar, Haryana. The applicant came to know that the above mentioned property is still available for sale. Hence the applicant is willing to purchase the above mentioned land i.e. Poprty No. 14, 79 Kanal, 2 Marla, Village Jagadhri, Distt. Yamuna Nagar, Haryana, as per valuation report dated 24.01.2023. The value of the said land is Rs.9,24,48,125/- (Rupees Nine Crore Twenty Four Lakh Forty Eight Thousand One Hundred Twenty Five Only). The orders for the valuation report has been passed by the Hon'ble Supreme Court of India only. True

copy the valuation report dated 24.01.2023 is annexed hereto as **Annexure A1** (Page No. 10 to 11\_).

5. That the applicant is ready to purchase the above said agricultural land in a good price i.e. Rs.12 Crore.
6. That the applicant is having the great financial capacity to purchase the below mentioned property on a good value. True copy of the Aadhar Card of applicant is annexed hereto as **ANNEXURE-A2** (Page No. \_\_12 \_\_).  
True copy of PAN Card of applicant is annexed hereto as **ANNEXURE-A3** (Page No. \_\_13 \_\_).  
True copy of Income Tax Return Acknowledgment PAN Card of applicant is annexed hereto as **ANNEXURE-A4** (Page No. 14 to 17 ).
7. That the intervention of present applicant is necessary and proper to the present proceedings for the following among other, reasons:-

- A. BECAUSE the above-mentioned similar petition/ applications are already pending with similar statute involved and for the similar relief before this Hon'ble Court hence, fresh petition is not being filed for the sake of brevity.
- B. Because the applicant is having a good financial status and he can give the true and real value of the above mentioned property.
8. That the applicant is a Performa buyer of the above- mentioned property and he is interested to purchase the above-mentioned property for a sum of Rs.12 Crores and with the permission of this Hon'ble Court. The applicant shall pay the more amount than the valuation report.
9. That the presence of the applicant is necessary in order to participate in the auction (if any) of above-mentioned property, conducted.
10. That by adding the applicant as buyer of above- mentioned property, no prejudice will

be caused the parties already on record; neither will fair trial of the questions in controversy be prejudiced. On the other hand, not allowing the applicant to intervene in the present proceedings will cause serious loss to the applicant.

11. That this application is bona fide and in the interest of justice.

**PRAYER**

It is therefore, most respectfully, prayed that this Hon'ble Court may be graciously be pleased to allow this application and be pleased to-

- a) To permit the applicant to be intervene the aforesaid matter and to participate as a buyer.
- b) Pass any order or further order(s) as your Lordships may deems fit and proper in the facts and circumstances of the case and in the interest of justice.



**AND FOR THIS ACT OF KINDNESS THE  
PETITIONER AS IS DUTY BOND SHALL  
EVER PRAY.**

Filed by;

Drawn by:

Rajesh Kumar, Adv.

Drawn on: 08.08.2024

Filed on: 03.09.2024



ANURAG

Advocate for the Applicant

**IN THE HON'BLE SUPREME COURT OF INDIA**

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PARUKH GUPTA S/O

SH. SURENDER KUMAR GUPTA & OTHERS

# 76, MALVIYA NAGAR, JARODA, JAGADHRI,

YAMUNA NAGAR, HARYANA – 135003.



...RESPONDENTS



**AFFIDAVIT**

I, Parukh Gupta S/o Sh. Surender Kumar Gupta & Others aged about 35, House No. 76, Malviya Nagar, Jaroda, Jagadhri, Yamuna Nagar - 135003, Haryana (Aadhar No. 9283 2979 6668), (PAN No. AQNPG1417C) do hereby solemnly affirm and declare as under:-

1. That I am the Applicant in the above mentioned Application and am fully conversant with the facts and circumstances of the case and hence competent to swear by way of the present affidavit.

2. That I have read and understood the contents of the above mentioned Application from (page No. 1 to 9 and Para 1 to Para 11), I state that the same are true and correct to my knowledge and belief and have been drafted as per my instructions.

3. That the Annexures to the Application are true copies of their respective originals.

*[Handwritten signature]*

DEPONENT

**VERIFICATION:**

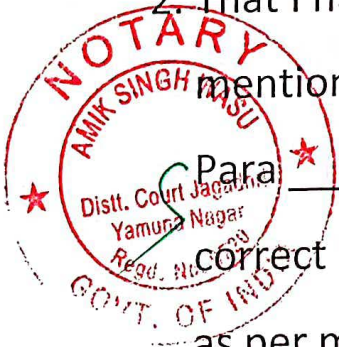
I, the above name deponent, do hereby verify that the contents of the above Affidavit are true and correct to the best of my knowledge, no part of it is false and nothing material is concealed there from.

Verified at YAMUNAHAGAR, HARYANA on this 09 day of August, 2024.

*[Handwritten signature]*

DEPONENT

**ATTESTED**  
*9/8/2024*  
**AMIK SINGH WASL**  
B.A. (Honours) M.A. LL.B  
Advocate & Notary  
Distt. Court Jagadhri-Yamuna Nagar



Property No. 14 :- 79 Kanal 2 Marla Village Jagadhri, Distt. Yamuna Nagar		
6	<b>METHOD OF VALUATION</b>	
6.1	Method adopted	Land and building method (Collector Rates of property)
6.2	Reason in support of the method adopted	This is most appropriate method adopted to determine Fair Market Value of the property under the given circumstances
6.3	<b>Observations or Qualifications</b>	
	<p>1. The subject property is shown in Khata no 408, 409, 440, 408, 408/1, 439, 509 &amp; 598 in reference received from the TRO, Income Tax Department, Panchkula.</p> <p>2. Sale deed was not available with the concerned officials.</p> <p>3. The Total land area 79 Kanal 2 Marla shown in the reference received from TRO, Income Tax Department, Panchkula, but as per report of Patwari, the land area is 38 Kanal 2 Marla, hence valuation report is prepared for 79 Kanal 2 Marla as per reference received from TRO, Income Tax Department, Panchkula.</p> <p>4. Hence the valuation report was prepared on the basis of information/documents available.</p>	
7	<b>RATES ADOPTED FOR VALUATION</b>	
7.1	Standard rates adopted, as per subject property.	Prevailing Collector Rates of Village Jagadhri, Distt. Yamuna Nagar for Year 2021-22 related to subject property has been adopted for arriving at the rates of land for the subject property.
8	<b>VALUATION</b>	
	The Fair Market Value of the subject mentioned property known as "Agricultural Land" has been worked out as under:-	
Sl. No.	<u>Date of Valuation</u>	<u>Fair Market Value of property</u>
1	24.01.2023	92448125.00

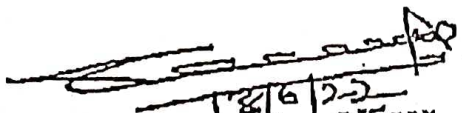
13/6/23  
Valuation Officer  
Income Tax Department  
Chandigarh


District Valuation Officer  
Income Tax Department  
Chandigarh

Collector Rates of Village Jagadhari, Distt. Yamuna Nagar for Year 2021-22.

S.No.	Description of property	Area	Unit	Rates	Amount	Remarks
A	Property No. 14 :- 79 Kanal 2 Marla Village Jagadhari, Distt. Yamuna Nagar					
1	Khewat 408 Khasra No.26	4.850	Kanal	1168750.00	5668437.50	Circle rates per acre available upto 31.03.2022 = Rs. 25,00,000/- add 10% to arrive at 24.01.2023 i.e. rate per acre = Rs. 93,50,000/- Thus rate per Kanal = Rs. 11,68,750/-
2	Khewat 408 Khasra No.27	2.000	Kanal	1168750.00	2337500.00	
3	Khewat 409 Khasra No.65	4.550	Kanal	1168750.00	5434687.50	
4	Khewat 409 Khasra No.72	4.350	Kanal	1168750.00	5084062.50	
5	Khewat 409 Khasra No.73	7.800	Kanal	1168750.00	9116250.00	
6	Khewat 440 Khasra No.74	7.000	Kanal	1168750.00	8181250.00	
7	Khewat 408 Khasra No.28	7.900	Kanal	1168750.00	9233125.00	
8	Khewat 408/1 Khasra No.31	20.450	Kanal	1168750.00	23900937.50	
9	Khewat 439 Khasra No.34	3.250	Kanal	1168750.00	3798437.50	
10	Khewat 509 Khasra No.35	6.600	Kanal	1168750.00	7713750.00	
11	Khewat 598 Khasra No.29	0.150	Kanal	1168750.00	175312.50	
12	Khewat 598 Khasra No.30	10.100	Kanal	1168750.00	11804375.00	
		79.100	Kanal		92448125.00	

Fair Market Value of Property	
	92448125.00
Cost of Land	

  
 18/6/22  
 Valuation Officer  
 Income Tax Department  
 Chandigarh

  
 District Valuation Officer  
 Income Tax Department  
 Chandigarh

  
 Dhoni  
 True Copy



भारत सरकार

Government of India



पारूख गुप्ता

Parukh Gupta

जन्म वर्ष / Year of Birth : 1989

पुरुष / Male



9283 2979 6668

आधार - आम आदमी का अधिकार

*Surinder Kumar Gupta*



आधार

भारतीय विशिष्ट पहचान प्राधिकरण

Unique Identification Authority of India

पता: S/O: सुरेंद्र कुमार गुप्ता, 76,  
मालवीय नगर, जड़ोदा, जगाद्री,  
यमुना नगर, हरयाणा, 135003

Address: S/O: Surinder Kumar Gupta, 76,  
MALVIYA NAGAR, Jaroda, Jagadhri,  
Yamuna Nagar, Haryana, 135003

9283 2979 6668

1947  
1800 300 1947

help@uidai.gov.in

www.uidai.gov.in

*Surinder*  
True Copy

आयकर विभाग  
INCOME TAX DEPARTMENT  
PARUKH GUPTA



भारत सरकार  
GOVT. OF INDIA

SURINDER KUMAR

20/12/1989

Permanent Account Number  
AQNPG1417C

Signature




000610000

Parukh Gupta  
UPN

Shayal  
True Copy

Acknowledgement Number:573303610251223

Date of filing : 25-Dec-2023\*

<b>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</b>			Assessment Year
[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			2023-24
PAN	AQNPG1417C		
Name	PARUKH GUPTA		
Address	76, PROP. GUPTA TENT HOUSE, MALVIYA NAGAR, AMBALA ROAD, JAGADHRI , YAMUNANAGAR , 12-Haryana, 91- INDIA, 135003		
Status	Individual	Form Number	ITR-4
Filed u/s	139(4)-After due date	e-Filing Acknowledgement Number	573303610251223
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	4,99,970
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	1,000
	Total tax, interest and Fee payable	7	1,000
	Taxes Paid	8	5,510
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 4,510
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0
Income Tax Return submitted electronically on <u>25-Dec-2023 19:11:08</u> from IP address <u>49.36.189.74</u> and verified by <u>PARUKH GUPTA</u> having PAN <u>AQNPG1417C</u> on <u>25-Dec-2023</u> using paper ITR-Verification Form /Electronic Verification Code <u>74L8KRER5I</u> generated through <u>Aadhaar OTP</u> mode			
System Generated			
Barcode/QR Code			
AQNPG1417C045733036102512232a3c712cc1e9704ec6862ee3cfbe88bc27b68c3b			
<b>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</b>			

\*If the return is verified after 30 days of transmission of return data electronically, then date of verification will be considered as date of filing the return (Notification No.05 of 2022 dated 29-07-2022 issued by the DGIT (Systems), CBDT)."



Name : PARUKH GUPTA  
 Father's Name : Shri SURINDER KUMAR  
 Address(R) : 76, PROP. GUPTA TENT HOUSE, MALVIYA NAGAR, AMBALA ROAD, JAGADHRI,  
 YAMUNANAGAR, HARYANA-135003, Phone No :248149  
 Email ID : anoopsinghmalhotra@rediffmail.com  
 Mobile No. : 9017586960

Permanent Account No : AQNPG1417C Date of Birth : 20/12/1989  
 AADHAR No. : 928329796668  
 Gender : Male  
 Status : Individual Resident Status Resident  
 Previous year : 2022-2023 Assessment Year : 2023-2024  
 Ward/Circle : WARD-1, YAMUNANAGAR Return : ORIGINAL  
 Nature of Business or Profession OTHER SERVICES N.E.C. - 21008 (TENT SERVICES)

### Computation of Total Income (Old Regime Tax)

Income Heads	Income Before Set off	Income After Set off
Income From Business or Profession	625580	625580
Income from Other Sources	634	634
<b>Gross Total Income</b>		<b>626214</b>
Less : Deduction under Chapter VIA		126241
<b>Total Income</b>		<b>499973</b>
Rounding off u/s 288A		499970
Income Taxable at Normal Rate		499970
Income Taxable at Special Rate		0

### TAX CALCULATION

Basic Exemption Limit Rs.	250000	
Tax at Normal Rates	12498	
((499970 - 250000) * 0.05)		
<b>Total Tax</b>		<b>12498</b>
Less : Tax Rebate u/s 87A	12498	
<b>Tax Payable</b>		<b>0</b>
Less : TDS/TCS		5510
<b>Assessed Tax</b>		<b>-5510</b>
<b>Add : Interest And Fee</b>		<b>1000</b>
Fee u/s 234F	1000	
<b>Amount Refundable</b>		<b>4510</b>
<b>Amount Refundable Rounded Off u/s 288 B</b>		<b>4510</b>

### COMPREHENSIVE DETAIL

#### Income from Business & Profession Details

<b>Business Income u/s 44AD</b>		<b>625580</b>
Gross Receipts (Banking channel)	0	
Gross Receipts (Other mode)	1728050	
Total Gross Receipts	1728050	
Actual Profit	625580	
Actual Profit %age is	36.2%	
Deemed Profit @6% on Gross Receipts (Banking channel)	0	
Deemed Profit @8% on Gross Receipts (Other mode)	138244	
Deemed Profit against Turnover	138244	

Higher of Assessable profit Business Income From 44AD	625580	625580	
<b>Total of Business &amp; Profession</b>			<b>625580</b>

**Income From Other Sources**

634

**Deductions Under Chapter VIA**

126241

Description		Gross Amount	Deductible Amount
u/s 80C In Respect of Investments		112987	112987
LIP Paid	112987		
u/s 80D Medical Insurance Premium		12620	12620
Self/Spouse/Child			
	Premium Amount	12620	
	Health Check Amount	0	
	Medical Expenditure	0	
u/s 80TTA (Interest on deposit in saving account)		634	634

**Tax Deducted/Collected at Source Details**

Deductor/Employer's Name	TAN	Section	Head of Income	Amount Paid	TDS Amount
ARANYA VIHARA TRUST	DELA51766B	194C	BP-Income From Business Profession	150000	1500
ARANYA VIHARA TRUST	DELA51766B	194C	BP-Income From Business Profession	126000	1260
S D PUBLIC SCHOOL	RTKS08176A	194C	BP-Income From Business Profession	125000	1250
S D PUBLIC SCHOOL	RTKS08176A	194C	BP-Income From Business Profession	100000	1000
BRILLIANT EDUCATION TRUST	RTKB03448E	194C	BP-Income From Business Profession	50000	500
<b>Total</b>				<b>551000</b>	<b>5510</b>

**44AD Turnover Detail**

Description	Turnover(Non Banking)	Turnover (Banking Channel)	Gross Turnover	Actual Profit	Actual Profit (%)
GUPTA TENT HOUSE	1728050	0	1728050	625580	36.20
<b>Total</b>	<b>1728050</b>	<b>0</b>	<b>1728050</b>	<b>625580</b>	

**Summary Information In a case where regular books of account of business or profession are not maintained**

Balance Sheet		Profit And Loss		Profit And Loss (Profession)	
Cash-in-hand	180900	Gross receipts	-		
Total assets	180900	Gross profit	-		
		Expenses	-		
		Net profit	-		

Return Filing Due Date : 31/07/2023

Return Filing Section : 139(4)

Interest Calculated Upto : 23/12/2023

Date of E\_Filing : 25/12/2023

Acknowledgement No : 573303610251223

## Details of Bank Accounts :

No of Bank Account :- 1

Sr.No.	IFS Code	Name & Branch	Account No.	Type
1	HDFC0003286	HDFC BANK-JATHLANA JAGADHRI	08721530005417	Saving

Verified By : PARUKH GUPTA

*Parukh Gupta*  
True Copy

IN THE SUPREME COURT OF INDIA

CIVIL/ CRIMINAL/APPELATE/ ORIGINAL JURISDICTION

WRIT / SPECIAL LEAVE PETITION/ APPEAL (CIVIL/ CRL.) NO. 188 OF 2004

IN THE MATTER OF:

M/s Rajgans Consumer Forum

Versus

Union of India & ors.

Appellant(s)  
Petitioner (s)

Respondent (s)

VAKALAT NAMA  
(under Order IV Rule 18 of Supreme Court Rules)

I/We PARUKH GUPTA Petitioner(s)/ Respondent (s) if  
the above Petition/Appeal/Suit do hereby appoint and retain ANURAG AOR,

to perform the following besides the other, which he may deem necessary:-

1. To Act, Appear, Plead, Prosecute (or Defend), to Compromise, Withdraw the proceedings along with others that may arise or be taken in respect of any application connected with the same or may be any decree or order passed therein including proceedings in taxation and review etc. to file affidavit and documents and to obtain the return of the same, to prefer cross objections, to deposit and receive money on my/our behalf in the said case, connecting proceedings and applications, and to submit the case to Arbitration, if he feels proper.
2. To file and obtain and return documents, and to deposit or receive money on my / our behalf in the said suit / appeal / petition and he above matter. The undersigned further agree not to hold the appointee or his substitute advocates responsible for any consequence arising in the court. I / we agree to ratify acts done by the aforesaid advocate in pursuance to this authority.

Dated this the 02 Day of Sept 2024.

Printed  
Copies  
ACCEPTED

*(Signature)*

Identified by:

Advocate

*(Signature)*  
*(Parukh Gupta)*  
Petitioner/Appellant/  
Applicant/ Respondent (s)

ANURAG  
Advocate  
201, CK Daphtary Lawyers Chamber  
Supreme Court of India  
New Delhi  
Mob.: 9716321058

MEMO OF APPEARANCE

The Registrar  
Supreme Court of India  
New Delhi

Kindly enter my appearance on behalf of the petitioner/appellant/ applicant/  
respondent (s) in the aforesaid matter.

Dated this the 02 day of Sept 2024.

*(Signature)*  
ANURAG  
Advocate  
201, CK Daphtary Lawyers Chamber  
Supreme Court of India  
New Delhi  
Mob.: 9716321058

