

SECTION: X

IN THE SUPREME COURT OF INDIA

(Civil / Criminal / Appellate / Original / Jurisdiction)

Special Leave Petition (Civil / Criminal) No Of 20
 Writ / Petition (Civil / Criminal) No. 188 Of 20 04
 Civil / Criminal / Appeal / I.A. No. Of 20
 T.P. / T.C. (Civil / Criminal) No. Of 20

IN THE MATTER OF:

M/s Raigany Consumer Forum Petitioner(s) Appellant (s)
 -VERSUS -
Union of India & Ors. Respondent (s)

INDEX OF FILING

S.NO.	PARTICULARS	COPIES	COURT FEES
1.	Application for Intervention	173	120
2.	ANNEX A1 to A3	173	
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4.			1
5.			1
		TOTAL	130/-

Filed on: 23/04/2024

Clerk I.C.No.: 3495
 Pramod Mukhiya
 Mobile: 8860625870

Devendra Singh
 Advocate for the petitioner (s)
 Respondent (s) No. / Appellant (s)
 Code No: 2549

Office: C.No. 183 Block No. 2
 Delhi High Court New Delhi
 M.No. 9644408332

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 ...PETITIONER(S)

VERSUS

UNION OF INDIA & ORS ...RESPONDENTS

AND IN THE MATTER OF:

UMESH SHARMA

S/O SH. KRISHAN CHAND SHARMA

R/O OPPOSITE HOTEL SAPPHIRE

PARAS HOSPITAL, SAWANPURI

JAGADHARI, YAMUNA NAGAR

HARYANA-135001

..APPLICANT/BUYER

WITH

I.A. NO. _____ Of 2024

APPLICATION FOR INTERVENTION AS A BUYER

PAPER BOOK

KINDLY SEE INDEX INSIDE THE PAPER BOOK

(DEVENDRA SINGH)

ADVOCATE FOR THE APPLICANT

INDEX

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IN THE HON'BLE SUPREME COURT OF INDIA
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I.A. NO. _____ OF 2024

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PARAS HOSPITAL, SAWANPURI
JAGADHARI, YAMUNA NAGAR
HARYANA-135001 ..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 tentatively listed on 26.04.2024.
2. 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 a doctor by profession and having a good financial capacity and competent to file the present application in the above-mentioned pending matter before this Hon'ble Court. It is pertinent to mention here that the present intervention application is being filed by the applicant in an individual capacity. Copy of the Aadhar and PAN Card of the applicant are annexed hereto as ANNEXURE-A-1 (Page No. 8 to)

5. That it is pertinent to mention here that on 24.01.2024 an valuation report was submitted by the valuation officer Income Tax Department, Chandigarh in respect of the property bearing No. 12, H. No. C-6/359/1, Garhi Mundo, Jain Nagar, District Yamuna Nagar admeasuring measuring area 218 Sq. Yards and as per the knowledge of applicant the above property is still available for sale. It is pertinent to mention here that the applicant is willing to purchase the above mentioned property @ 5% higher of circle rate or valuation decided by the committee/concerned authorities. True Typed Copy of the Valuation Report dated 24.01.2023 is annexed hereto as ANNEXURE-A-2 (Page No. 9 to 11).
6. That the applicant previously approached the liquidator/committee appointed by the Hon'ble Court and made an oral representation to purchase the above mentioned property but the liquidator/committee/concerned person did not considered his request as a buyer.
7. That the applicant is having the good financial capacity and he is willing to purchase the above-mentioned property @ 5 % higher circle rate with the permission of this Hon'ble Court. True Typed Copy of the ITR of assessment year

2023-2024 of applicant is annexed hereto as ANNEXURE-A-3 (Page No. 12 to 18)

8. That the present applicant is willing to purchase the above-mentioned property on a good price which are pending in the present suit proceedings.
9. 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 writ petition (main matter) has been filed and the same is pending before this Hon'ble Court for adjudication.
 - B. Because the applicant is a citizen of India who is willing to purchase the above-mentioned property.
 - C. 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.
 - D. Because the applicant is a doctor by profession and having a good financial status and he can give the true and real value of the above mentioned property.

10. That the applicant is a Performa buyer of the above-mentioned property and he is interested to purchase the above-mentioned property with the permission of this Hon'ble Court.
11. That the presence of the applicant is necessary in order to participate in the auction (if any) of above-mentioned properties, if conducted.
12. 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.
13. 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 in the aforesaid matter and to participate as a buyer.

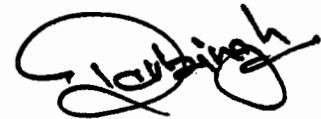
- b) Allow the applicant to purchase the above-mentioned property @ 5% higher rate of valuation report.
- c) Pass any order or further order(s) as your Lordships may deems fit and proper in the facts and circumstances of the case and in the interest of justice.

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

Drawn by:
S. Y. USMANI ADV.

FILED BY:

Drawn on: 17/4/24
Filed on: 22/4/24



(DEVENDRA SINGH)

Advocate of the Applicant

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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:

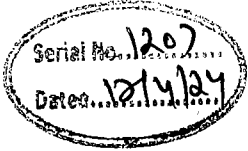
M/S RAIGANJ CONSUMER FORUM

..PETITIONER(S)

VERSUS

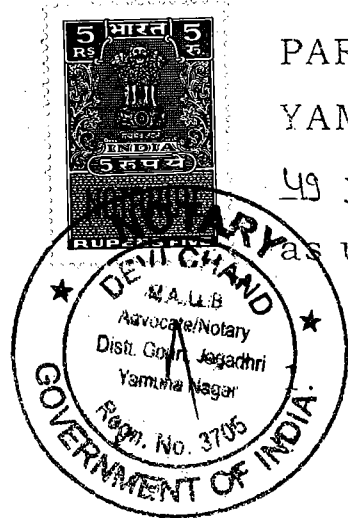
UNION OF INDIA & ORS.

.. RESPONDENTS



AFFIDAVIT

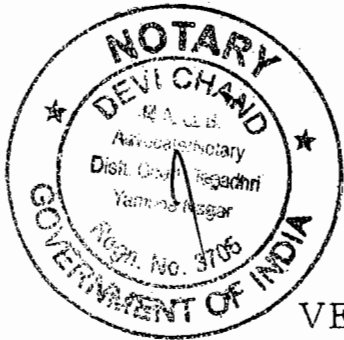
I, UMESH SHARMA S/O SH. KRISHAN CHAND SHARMA R/O OPP. HOTEL SHPPHIRE, PARAS HOSPITAL, SAWANPURI ^{Umesh Sharma} JAGADHRI, YAMUNA NAGAR, HARYANA-135001, aged about 49 years, do hereby solemnly affirm and declare as under:-



That I am the authorized representative of 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.

7-A

2. That I have read and understood the contents of the above mentioned Application from (page no. 1 to 7A and Para 1 to Para 13), 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.



Imesh Sharma
 *
 DEPONENT

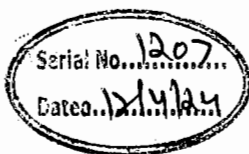
VERIFICATION:

I, the above named 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 therefrom.

Verified at Haryana, on this 12 day of April 2024.

~~ATTESTED~~
Devi Chand
 DEVI CHAND (M.A., LL.B.)
 Advocate/Notary 12/4/24
 Dist. Court, Jagadhri (YNR.)

Imesh Sharma
 *
 DEPONENT



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ANNEX, A-1

स्थायी लेखा संख्या

/PERMANENT ACCOUNT NUMBER



APZPS1919L

नाम /NAME

UMESH SHARMA

पिता का नाम /FATHER'S NAME

KRISHAN CHAND SHARMA

जन्म तिथि /DATE OF BIRTH

29-10-1975

हस्ताक्षर /SIGNATURE

अ क अनिजा

आयकर आयुक्त, रोहतक

COMMISSIONER OF INCOME TAX, ROHTAK

Umesh Sharma

JK

VALUATION REPORT


9
ANNEX A-2

Comptroller of Direction of Hon'ble Supreme Court - 14/A National Consumer Forum, Chandigarh
Tribunal of CH - VI, P.(C) No. 188/2004

Name of Property		Property No. 12, Measuring area 218 Sq Yards, T.D. C-61333, Garhi Mundo, Jala Nagar, Distt. Yamuna Nagar.
1	REFERENCE	
1.1	From which reference received	Tax Recovery Officer, Panchkula
1.2	Ref. no. and date under which reference received	T.R.O./ Panch./2023-24/ 17 Dated 05.05.2023 & Ryan No. 54 dated 13.06.2023
1.3	Period of valuation	Determination of Fair Market Value of property.
1.4	Date(s) for which Valuation is required	24.01.2023
2	Representative	NA
3	COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION	
3.1	Documents/details/Information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates of Garhi Mundo, Tehsil Jagadhari & Distt. Yamuna Nagar for Year 2021-22 2. Sale deed was not available with the concerned officials.
3.2	Date of visit	05.06.2023
3.3	Property was visit by the following persons	1. Er. Parveen Kumar, VO 2. Er. Debender Singh, AVO 3. Er. Anil Kumar Rajput, JE 4. Er. Mahendra Singh, JE
4	PROPERTY REFERENCE	
4.1	Name, number (if any) address and complete location of the property.	Land & Building situated in Garhi Mundo, Tehsil Jagadhari & Distt. Yamuna Nagar
5	PROPERTY DESCRIPTION	
5.1	Land area	218 Sq Yds.
5.2	Type of construction and broad specification	Constructed Building and on plot measuring 218 Sq. Yds. of land Area.
5.3	Period of Construction	Not Available
6	METHOD OF VALUATION	
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	Observations or Qualifications	
The valuation Report of the subject property was prepared by Valuation Unit Chandigarh & Issued vide office letter No. AVO/IT/CHD/IT/2018-19/Court Case/121 Dt. 05.10.2018 (Copy enclosed). Now the valuation report is prepared as on 24.01.2023 on the basis of the above said report by applying the current rates of Land & Building.		

Property No. 12, Measuring area 218 Sq Yard, H.No. C-6/359/1, Garhi Munda, Jain Nagar, Distt. Yamuna Nagar.

7	<u>RATES ADOPTED FOR VALUATION</u>	
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates of Garhi Munda, Tehsil Jagadhari & Distt. Yamuna Nagar for Year 2021-22 (v.e.f. 01.01.2022 to 31.03.2022) and enhancement factor of 10% is applied to arrive at 24.01.2023 related to subject property has been adopted for arriving at the rates of land and building for the subject property.
8	<u>VALUATION</u>	
The Fair Market Value of the subject property has been worked out as under.		
Sl. No.	<u>Date of Valuation</u>	<u>Fair Market Value of property</u>
1	24.01.2023	4073300.00


 Valuation Officer
 Income Tax Department
 Chandigarh

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ABSTRACT OF COST

Annexure-I

Name of Property :

Property No. 12, Measuring area 218 Sq Yard, H.No. C. 6/359/1, Garhi Munda, Jain Nagar, Distt. Yamuna Nagar.

S.No.	Description	Area	Unit	Rate	Amount (Rs.)
1	Land Area	218.00	Sq. Yds.	12100.00	2637800.00
2	Construction/Building Cost	As Per Annexure-II			1435500.00
Total					4073300.00

Note:

Collector Rates are available for 31.03.2022 i.e. Rs. 11000/- , Enhancement factor of 10% has been applied on this rate to arrive at Prevalling Rates for 24.01.2023

~~15/16/23~~
15/16/23
Valuation Officer
Income Tax Department
Chandigarh

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ANNEX A-3

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Date of filing : 23-Oct-2023

Acknowledgement Number: 432079901231023

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT
 [Where the data of the Return of Income in Form ITR-1(SAHA), 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)

Assessment
Year
2023-24

PAN	APZPS1919L		
Name	UMESH SHARMA		
Address	1, PARAS HOSPITAL , SAWAN PURI , JAGADHRI , 12-Haryana, 91-INDIA, 135003		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	432079901231023

Taxable Income and Tax Details			
	Current Year business loss, if any	1	0
	Total Income	2	66,13,430
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	66,13,430
	Net tax payable	5	18,36,946
	Interest and Fee Payable	6	36,976
	Total tax, Interest and Fee payable	7	18,73,922
	Taxes Paid	8	18,85,716
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 11,730
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

This return has been digitally signed by UMESH SHARMA in the capacity of Self
 having PAN APZPS1919L from IP address 103.132.130.64 on 23-Oct-2023 12:07:32 DSC SI.No & Issuer
5393622 & 20165054CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra
Consumer Services Limited,C=IN

System Generated
Barcode/QR Code



APZPS1919L0343207990123102370dc776076676452fa0160e4db82d403f04ebe45

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Umesh Sharma

13
 Acknowledgement Number: 764774941311022

Date of filing: 31-Oct-2022

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[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)

Assessment Year
 2022-23

PAN	APZPS1919L	Form Number	ITR-3
Name	UMESH SHARMA	e-Filing Acknowledgement Number	764774941311022
Address	1, PARAS HOSPITAL, SAWAN PURI, JAGADHRI, 12-Haryana, 91-INDIA, 135003		
Status	Individual		
Filed w/s	139(1)-On or before due date		

Taxable Income and Tax details			
	Current Year business loss, if any	1	0
	Total Income		41,79,450
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	41,79,450
	Net tax payable	4	10,83,855
	Interest and Fee Payable	5	37,965
	Total tax, interest and Fee payable	6	11,21,820
	Taxes Paid	7	11,21,870
	(+) Tax Payable / (-) Refundable (6-7)	8	(-) 50
Accreted Income & Tax Details			
	Accreted Income as per section 115TD	9	0
	Additional Tax payable w/s 115TD	10	0
	Interest payable w/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable / (-) Refundable (12-13)	14	0

This return has been digitally signed by UMESH SHARMA in the capacity of Self having
 PAN APZPS1919L from IP address 103.132.130.64 on 31-Oct-2022 DSC SI.No & Issuer 20165054
 & 20165054CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated

Barcode/QR code



APZPS1919L037647749413110221f80d2521305b2456c8d2c5810e4cc5a08e15c35

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Umesh Sharma

14

CODE NO. : 1194
NAME OF ASSESSEE : UMESH SHARMA
PAN : APZPS1919L
FATHER'S NAME : KRISHAN CHAND SHARMA
OFFICE ADDRESS : 1, PARAS HOSPITAL, SAWAN PURI, JAGADHRI, HARYANA-135003
RESIDENTIAL ADDRESS : 1, PARAS HOSPITAL, SAWAN PURI, JAGADHRI, HARYANA-135003
STATUS : INDIVIDUAL ASSESSMENT YEAR : 2023 - 2024
WARD NO. : WARD-4, Y.NAGAR FINANCIAL YEAR : 2022 - 2023
GENDER : MALE DATE OF BIRTH : 29/10/1975
AADHAAR NO. : 369193971094
MOBILE NO. : 9996335228
EMAIL ADDRESS : drumesh02@gmail.com
RESIDENTIAL STATUS : RESIDENT
NAME OF BANK : ICICI BANK LIMITED
MICR CODE : 135229002
IFSC CODE : ICIC0000247
ADDRESS : YAMUNA NAGAR
ACCOUNT NO. : 034401000864
OPTED FOR TAXATION : NO
U/S 115BAC
RETURN : ORIGINAL (FILING DATE : 23/10/2023 & NO. : 432079901231023)

COMPUTATION OF TOTAL INCOME

INCOME FROM HOUSE PROPERTY

SELF OCCUPIED HOUSE

ADDRESS : 1, PARAS HOSPITAL, SAWAN PURI,
JAGADHRI, HARYANA-135003

ANNUAL VALUE

NIL

LESS: INTEREST U/S 24(b)

-115420

**PROFITS AND GAINS FROM BUSINESS AND
PROFESSION**

5860570

PARAS HOSPITAL

PROFIT BEFORE TAX AS PER PROFIT AND LOSS
ACCOUNT

5858522

ADD :

DEPRECIATION DISALLOWED

894772

DISALLOWED U/S 36

2048

896820

6755342

LESS : ALLOWED DEPRECIATION

-894772

5860570

904037

CAPITAL GAINS

SHORT TERM CAPITAL GAIN

-195620

SHORT TERM CAPITAL GAIN ON LISTED SECURITIES

-17638

(STT PAID)

LONG TERM CAPITAL GAIN @ 10%

1117295

INCOME FROM OTHER SOURCES

SAVING BANK INTEREST

5409

INTEREST FROM TERM DEPOSIT

5456

DIVIDEND FROM COMPANIES

133788

TOTAL

144653

144653

INTER-HEAD ADJUSTMENT OF LOSSES U/S 71

HOUSE PROPERTY LOSS SET OFF FROM BUSINESS
INCOME

-115420

GROSS TOTAL INCOME

6793840

Umesh Sharma

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SN	1	TAX ON INC	TOTAL
	2		

LESS DEDUCTIONS UNDER CHAPTER-VIA

80C DEDUCTION		150000
80D MEDICAL INSURANCE PREMIA		25000
- HEALTH INSURANCE (SELF AND FAMILY)	25000	
80TTA INTEREST ON DEPOSITS IN SAVINGS ACCOUNT		5409
TOTAL DEDUCTIONS		<u>180409</u>
TOTAL INCOME		6613431
TOTAL INCOME ROUNDED OFF U/S 288A		<u>6613430</u>

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. 250000	NIL	
TAX ON RS. 250000 (500000-250000) @ 5%	12500	
TAX ON RS. 500000 (1000000-500000) @ 20%	100000	
TAX ON RS. 4709393 (5709393-1000000) @ 30%	1412818	
TAX ON RS. 5709393		<u>1525318</u>
TAX U/S 112A ON LTCG RS. 804037		80404
[904037-100000(THRESHOLD LIMIT)]		<u>1605722</u>
ADD: SURCHARGE @ 10%		160572
		<u>1766294</u>
ADD: HEALTH AND EDUCATION CESS @ 4%		70652
		<u>1836946</u>

LESS TAX DEDUCTED AT SOURCE

SECTION 194: DIVIDENDS	8320	
SECTION 194JA: SECTION 194JA	16120	
SECTION 194JB: SECTION 194JB	246276	270716
		<u>1566230</u>

LESS ADVANCE TAX

0302275 - 03005 - 14-06-2022	200000	
0302275 - 06891 - 15-09-2022	250000	
6390340 - 48026 - 07-10-2022	90000	
6390009 - 03469 - 19-12-2022	250000	
0510308 - 16571 - 11-02-2023	100000	
0510308 - 22297 - 23-03-2023	400000	1290000
		<u>276230</u>

ADD INTEREST PAYABLE

INTEREST U/S 234B	9876	
INTEREST U/S 234C	27100	36976
		<u>313206</u>

LESS SELF ASSESSMENT TAX U/S 140A

0300232 - 21307 - 06-05-2023	200000	
0300051 - 00052 - 08-09-2023	125000	325000
		(11794)
REFUNDABLE		<u>(11790)</u>
TAX ROUNDED OFF U/S 288B		

DETAIL OF DEDUCTION U/S 80C

Repayment of Housing Loan	150000
TOTAL	<u>150000</u>

INSTALLMENT WISE INCOME BIFURCATION

SN	Particular	Up to 15/6	Up to 15/9	Up to 15/12	Up to 15/3	Up to 31/3	Total
1	NORMAL INCOME	5575605	5575605	5575605	5575605	5575605	5575605
	44AD/44ADA/44AE					0	0
	DIVIDEND	0	0	0	0	133788	133788
	TOTAL NORMAL INCOME	5575605	5575605	5575605	5575605	5709393	5709393
2	LTCG(10%)/LTCG 112A	0	0	0	0	904037	904037
	TOTAL SPECIAL INCOME	0	0	0	0	904037	904037
	*TOTAL INCOME	5575605	5575605	5575605	5575605	6613430	6613430

Imesh Sharma

INCOME WISE ADVANCE TAX BIFURCATION

SN	Particular	Up To 15/6	Up to 15/9	Up to 15/12	Up to 15/3	Up to 31/3	Total
1.	TAX ON NORMAL INCOME	1485182	1485182	1485182	1435182	1525318	1525318
2.	TAX ON LTCG(10%)/LTCG 112A	0	0	0	0	80404	80404
	TOTAL TAX	1485182	1485182	1485182	1485182	1605722	1505722
	TAX + SURC + HECESS	1699048	1699048	1699048	1699048	1836945	1836945
	LESS: TDS/ TCS/ Rebate/ Relief/ Credit	270715	270715	270715	270715	270715	270715
	BALANCE TAX	1428333	1428333	1428333	1428333	1566230	1566230
	ADVANCE TAX PERCENTAGE (%)	15%	45%	75%	100%	100%	100%
	ADVANCE TAX LIABILITY	214250	642750	1071250	1428333	1566230	1566230

ADVANCE TAX INSTALLMENTS

Installment	Due Date	Due Installment		Minimum Advance Tax to be Paid to avoid Interest u/s 234C		Advance Tax Paid			Interest U/s 234C Payable on	Interest U/s 234C
		%	Amount	%	Amount	Date	Amount	Gross Amount		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)=(4-9)	(11)
Ist	15-06-2022	15%	214250	12%	171400	14-06-2022	200000	200000	14250	0
IInd	15-09-2022	45%	642750	36%	514200	15-09-2022	250000	450000	192750	5781
IIInd	15-12-2022	75%	1071250	75%	1071250	07-10-2022	90000	540000	531250	15936
IVth	15-03-2023	100%	1428333	100%	1428333	19-12-2022	250000	890000	538333	5393
						11-02-2023	100000			

DETAILS OF BANK ACCOUNTS

NAME OF THE BANK	ADDRESS OF THE BRANCH	IFS CODE	ACCOUNT NO.	TYPE OF ACCOUNT	STATUS
YES BANK	YAMUNA NAGAR, HARYANA	YESB0000170	017083800000812	CURRENT	
ICICI BANK LIMITED	YAMUNA NAGAR	ICIC0000247	024705003777	CURRENT	

Information regarding Turnover/Gross Receipt Reported for GST

GSTR No.	06APZPS1919L1Z0
Amount of turnover/Gross receipt as per the GST return filed	1535100

Details of Asset and Liability at the end of the year (As per Sch-AL)

Details of Immovable Asset		
Description	Address	Amount (Cost) in (Rs.)
PLOT	#, PARAS HOSPITAL, ,, SAWANPURI, JAGADHRI-135003 HARYANA	6478200
BUILDING	#, PARAS HOSPITAL, ,, SAWANPURI, JAGADHRI-135003 HARYANA	3861148
Details of Movable Asset		
Description	Amount (Cost) in (Rs.)	
Jewellery, bullion etc.		
Archaeological collections, drawings, painting, sculpture or any work of art		
Vehicles, yachts, boats and aircrafts	922258	
Financial Asset		
Bank (including all deposits)	592194	
Shares and securities		
Insurance policies		
Loans and advances given		
Cash in hand	61260	
Liability in relation to Assets	955049	

FIXED ASSETS

Particulars	Rate	WDV as on 01/04/2022	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2023
			More than 180 Days (Before 04-10-22)	Less than 180 Days (On or After 04-10-22)				
			Rs.	Rs.				
PLANT & MACHINERY	15%	27,81,537.00	75,200.00	0.00	0.00	28,56,737.00	4,28,511.00	24,28,226.00

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FURNITURE & FIXTURES	10%	47,270.00	0.00	0.00	0.00	47,270.00	4,728.00	42,542.00
BUILDING	10%	42,00,104.00	0.00	0.00	0.00	42,00,104.00	4,20,016.00	37,80,088.00
COMPUTER	40%	91,203.00	0.00	0.00	0.00	91,203.00	32,617.00	58,586.00
Total		72,00,272.00	75,200.00	0.00	0.00	72,75,472.00	8,34,772.00	64,40,700.00

As per Form 26AS [File Creation Date: 21-10-2023] last Imported on 21-10-2023 03:23 PM

Details of Tax Deducted at Source on Income other than Salary

Sl. No.	Tax Deduction Account Number (TAN) of the Deductor	Name and address of the Deductor.	Amount paid /credited	Total tax deducted	B/F Tax	Amount claimed for this year	C/F Tax
194 : Dividends							
1.	DLRI01423C	INFOSYS LIMITED	13330	1333	Nil	1323	Nil
2.	BRDD02650C	DEEPAK NITRITE LIMITED	8073	868	Nil	868	Nil
3.	CALB00268E	BERGER PAINTS INDIA LIMITED	1059	Nil	Nil	Nil	Nil
4.	DEL03570G	DR. LAL PATHLABS LIMITED	880	Nil	Nil	Nil	Nil
5.	DEL03083D	INDIAN RAILWAY CATERING AND TOURISM CORP LIMITED	4340	820	Nil	620	Nil
6.	MUMA09465F	AARTI INDUSTRIES LTD	1388	Nil	Nil	Nil	Nil
7.	MUMI0212A	ICICI BANK LIMITED	7925	793	Nil	793	Nil
8.	MUML08914D	L&T TECHNOLOGY SERVICES LIMITED	1155	Nil	Nil	Nil	Nil
9.	MUMM16380E	TECH MAHINDRA LIMITED	5250	525	Nil	525	Nil
10.	MUMT24026F	TATA CONSULTANCY SERVICES LIMITED	41810	4181	Nil	4181	Nil
Total (Section)			86190	8320	Nil	8320	Nil
194JA : SECTION 194JA							
1.	DEL04264B	IFFCO TOKIO GENERAL INSURANCE COMPANY LIMITED	50000	5000	Nil	5000	Nil
2.	LKNU06223A	UTTAR PRADESH SWASTHYA BIMA KALYAN SAMITI	111200	11120	Nil	11120	Nil
Total (Section)			181200	18120	Nil	18120	Nil
194JB : SECTION 194JB							
1.	CHES24709G	STAR HEALTH AND ALLIED INSURANCE COMPANY LIMITED	119538	11854	Nil	11254	Nil
2.	DEL04264B	IFFCO TOKIO GENERAL INSURANCE COMPANY LIMITED	55700	5570	Nil	5570	Nil
3.	LKNU06223A	UTTAR PRADESH SWASTHYA BIMA KALYAN SAMITI	214350	21435	Nil	21435	Nil
4.	MRTA10880D	STATE HEALTH AUTHORITY UTTARAKHAND	100000	10000	Nil	10000	Nil
5.	MUMT08795D	THE NEW INDIA ASSURANCE COMPANY LTD.	59289	5927	Nil	5927	Nil
6.	PNEB02239G	BAJAJ ALLIANZ GENERAL INSURANCE COMPANY LIMITED	15000	1500	Nil	1500	Nil
7.	PTNA00241D	ALKEM LABORATORIES LIMITED	20000	2000	Nil	2000	Nil
8.	RTKA05086E	AMIT GOEL	181000	18100	Nil	18100	Nil
9.	RTKA14886E	AYUSHMAN BHARAT HARYANA HEALTH PROTECTION AUTHORITY	1718900	171890	Nil	171890	Nil
Total (Section)			2462757	246276	Nil	246276	Nil
Grand Total			2710147	270716	Nil	270716	Nil

DISALLOWED U/S 36

Sr. No.	Particulars	Amount
1	Employees Contribution	2048.00
	Total	2048.00

STATEMENT OF SHORT TERM CAPITAL GAIN ON LISTED SECURITIES / UNITS (NO STT PAID)

Name of Company	Date of Purchase/Year	Date of Sale/Year	Sales Price	Purchase Cost	Transfer Expenses	Amount received u/s 94(7) or 94(8)	Capital Gain
PGIM INDIA GLOBAL (DEBT)	12/12/2022	02/02/2023	1017409.00	1213029.00	0.00	0.00	-195620.00
Total			1017409.00	1213029.00	0.00	0.00	-195620.00

STATEMENT OF SHORT TERM CAPITAL GAIN ON LISTED SECURITIES / UNITS (STT PAID)

Name of Company	Date of Purchase/Year	Date of Sale/Year	Sales Price	Purchase Cost	Transfer Expenses	Amount received u/s 94(7) or 94(8)	Capital Gain
E. SHARE	10/04/2022	17/03/2023	1007807.0	1026502.0	0.00	0.00	-18695.00

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ES				0	0			
Total	10/08/2021	01/04/2022	47534.00	46477.00	0.00	0.00	1057.00	
			1055341.0	1072979.0	0.00	0.00	17915.00	

STATEMENT OF LONG TERM CAPITAL GAIN ON LISTED SECURITIES / UNITS
 CAPITAL GAIN TAXABLE @ 10% (WITHOUT INDEXATION BENEFIT) (SECTION 112A) IS APPLICABLE

Name of Company	Date of Purchase / Year	Date of Sale / Year	Sales Price	Purchase Cost (Deductible)	Transfer Expense	Exempt	Capital Gain	Cost	
RELIANCE MUTUAL FUND RELIANCE TAX SAVER-(ELSS) FUND-GROWTH-OP END CONSOLIDATED (E. MF)	18/01/2018	01/08/2022	11918.17	10000.00	0.00	0.00	1918.17	10000.00	0.00
CONSOLIDATED (E SHARE)	18/04/2018	01/08/2022	1600024.00	796713.00	0.00	0.00	263311.00	796713.00	0.00
CONSOLIDATED	15/04/2019	17/03/2023	4017953.00	3105485.00	0.00	0.00	912468.00	3105485.00	0.00
CONSOLIDATED	10/03/2019	01/04/2022	13694.00	14096.00	0.00	0.00	-402.00	14096.00	0.00
Total			5043589.17	3926294.00	0.00	0.00	1117295.17	3926294.00	9999.98

RELIANCE MUTUAL FUND RELIANCE TAX SAVER-(ELSS) FUND-GROWTH-OP END - Cost of acquisition: Higher of [10000(Actual cost of acquisition) & 9999.9766(Lower of [9999.9766(FMV on Jan 31, 2018) & 11918.1682(Full value of consideration))]]

Details of Turnover as per GSTR-3B (As per AIS)

Sr. No.	GSTIN	ARN	Date of filing	Return Period	Taxable Turnover	Total Turnover
1	06APZPS1919L1Z0	126220862489272		MAR-2023	135800.00	135800.00
2	06APZPS1919L1Z0	126220856590820		JAN-2023	90800.00	90800.00
3	06APZPS1919L1Z0	126220770069145		FEB-2023	94000.00	94000.00
4	06APZPS1919L1Z0	126220666919980		DEC-2022	132300.00	132300.00
5	06APZPS1919L1Z0	126220509099404		OCT-2022	103900.00	103900.00
6	06APZPS1919L1Z0	126220503523006		NOV-2022	128500.00	128500.00
7	06APZPS1919L1Z0	126220336888441		AUG-2022	121900.00	121900.00
8	06APZPS1919L1Z0	126220333270402		SEP-2022	149300.00	149300.00
9	06APZPS1919L1Z0	126220160597824		JUN-2022	159300.00	159300.00
10	06APZPS1919L1Z0	126220156338168		MAY-2022	102800.00	102800.00
11	06APZPS1919L1Z0	126220082077960		JUL-2022	163400.00	163400.00
12	06APZPS1919L1Z0	126220005763126		APR-2022	154000.00	154000.00
				Total	1535100.00	1535100.00

Details of Taxpayer Information Summary

S. N.	Information Category	Income Head	Section	Processed Value	Derived Value	As per Computation/ ITR	Difference	As per 26AS	Difference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(5)-(6)	(8)	(9)=(8)-(6)
1	Dividend	Other Source	194	133788.00	133788.00	133788.00	Nil	86190.00	-47598.00
2	Interest from savings bank	Other Source	194A	5409.00	5409.00	5409.00	Nil		
3	Interest from deposit	Other Source	194A	5456.00	5456.00	5456.00	Nil	0.00	-5456.00
4	Sale of securities and units of mutual fund	Capital Gain		7116339.00	7116339.00	7116339.00	Nil		
5	Business receipts	Business		2623957.00	2623957.00	15147359.00	-12523402.00	0.00	-15147359.00
6	GST turnover	Profit & Loss A/c		1535100.00	1535100.00	15147359.00	-13612259.00	0.00	-15147359.00
7	GST purchases	Profit & Loss A/c		1334474.00	1334474.00	0.00	1334474.00		
8	Cash deposits			10579000.00	10579000.00			0.00	10579000.00
9	Cash withdrawals			0.00	0.00			0.00	Nil
10	Purchase of securities and units of mutual funds			875041.00	875041.00				

Nature of Business

OTHER THAN THOSE DECLARING INCOME UNDER SECTIONS 44AD/44ADA/44AE

SN	Business Code	Description	Trade Name
1	18010 - HEALTH CARE SERVICES - Medical clinics	medical clinics	PARAS HOSPITAL

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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 Raigany Consumer Forum

Appellant(s)
Petitioner (s)

Union of India & Ors. Versus

Respondent (s)

VAKALATNAMA

(under Order IV Rule 18 of Supreme Court Rules)

I/We Umesh Sharma Petitioner(s) Respondent (s) in
the above Petition/Appeal/Suit do hereby appoint and retain Devendra Singh AOR,
to perform the following besides the other, which he may deem necessary:-

- 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.
- 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 17th Day of April 2024.

ACCEPTED Devendra Singh
Identified by:
Devendra Singh
Advocate
Advocate on Record
Supreme Court of India

Umesh Sharma
x
Petitioner/Appellant/
Applicant/ Respondent (s)

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 22 day of April 2024.

Devendra Singh
(Devendra Singh)
(AOR) 2549