



2024 : DHC : 4748



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

% ***Reserved on: 20th February, 2024***
Pronounced on: 10th June, 2024

+ **CS(OS) 612/2012, I.A. 4641/2012, I.A. 5961/2017, I.A. 9672/2017,**
I.A. 6701-6702/2019

M/S CELEBRATION HOTELS & RESORTS(P) LTD.,

A company incorporated under

The Companies Act, 1956

Having its registered office at

B-1/632, Janakpuri, New Delhi

..... Plaintiff

Through: Dr. Anurag Kr. Agarwal, Mr. Umesh
Mishra and Mr. Mayank Goel,
Advocates.

versus

1. M/S SARTAJ HOTELS APARTMENTS & VILAS PVT LTD.

A company incorporated under

The Companies Act, 1956,

Having its registered office at

A-3, Green Park, New Delhi-110016.

And Also:-

Celebration Gardens,

NH-8, Delhi- Gurgaon Road, Shivmurti,

Rangpuri, New Delhi-110037.

2. Sardar Raghbir Singh,

S/O. Sh. Jodha Singh,

R/O H.No.A-130, Neeti Bagh,

Near Green Park, New Delhi.

3. Sardar Inderjit Singh,

S/O Sh. Raghbir Singh,

R/O H.No.A-130, Neeti Bagh,

Near Green Park, New Delhi.

4. Sh. Hemant Kumar,

S/o Sh. Amir Singh,



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R/O H.No.556A,
Sushant Lok, Phase –I,
Gurgaon, Haryana

5. Sh. Vinod Kumar,
S/o Sh. Singh Ram,
R/o 747/2, Patel Nagar,
Gurgaon, Haryana
6. Sh. Bijender Singh,
S/O. Sh. Jagat Singh,
Village & Post Office Ghitorni,
Najafgarh, Delhi.
7. Punjab & Sindh Bank,
2400, Hardhyan Singh Road,
Karol Bagh,
New Delhi-110005.

..... Defendants

Through: Mr. Suneel Kumar Atreya, Ms. Shivangi
Vashishta, Advocates for D1 to D3 with
D1.

CORAM:

HON'BLE MS. JUSTICE NEENA BANSAL KRISHNA

J U D G M E N T

NEENA BANSAL KRISHNA, J.

I.A.17902/2022 (under Section 33 of the Indian Stamp Act, 1899 filed by the defendants for impounding of documents):

1. The application under *Section 33 of the Indian Stamp Act, 1899*, has been filed on behalf of the defendant No. 3, for impounding of the documents. It is submitted that the *plaintiff has filed the Suit for Specific Performance and Permanent Injunction*. It has placed on record the original Agreement to Sell dated 23.04.2009, Memorandum of Understanding ('MOU') dated 08.10.2022 and Agreements dated 18.11.2010. The above-said documents are either insufficiently stamped



or unstamped, as provided in Section 33 of the Indian Stamp Act. The said documents are therefore, liable to be impounded to be sent to the Collector of Stamp for determination and payment of the stamp duty by the plaintiff. A prayer is, therefore, made that it may be held that the plaintiff is not having sufficient means and financial capacity and thus, is not ready and willing to perform its part of the obligations and the Judgment be pronounced by dismissing the Suit of the plaintiff.

2. **The Application is contested by the plaintiff, who in its Reply** has submitted that the Agreement to Sell, MOU and the Agreement dated 18.11.2010, are not the documents in the nature of Conveyance Deed whereby the pieces of land in question would get transferred to the plaintiff. They are only Agreement to Sell pursuant to which the defendant Nos. 1 to 3 are required to execute the Sale Deeds, which would require compulsory registration and payment of the stamp duty as per the provisions of Indian Stamp Act. It is submitted that the present Application is without merit and is liable to be dismissed.

3. *Learned counsel for the defendants*, has argued that the Agreement to Sell, MOU and the Agreements in question are non-testamentary instruments, which purport or operate to create, declare a sign, right, title and interest in the immovable property of a value of more than Rs.100/-. Thus, in terms of Section 17 of the Registration Act, require compulsory registration. *Section 1A of Section 17* of the Registration Act, introduced by way of an amendment on 24.09.2001, specifically provides that the documents which contain contract to transfer for consideration any immovable property for the purpose of Section 53A of the Transfer of Property Act, 1882, shall be registered if executed on or after the



Amendment Act, 2001 and if such documents are not registered, then they shall have no effect for the purpose of Section 53A Transfer of Property Act. Furthermore, *Section 23A of the Indian Stamp Act, 1899* provides that contracts for the transfer of immovable property in the nature of part performance under Section 53A of the Transfer of Property Act, must have the stamp duty paid to the extent of 90% of the duty as on a conveyance document. It is, therefore, argued that because the documents on which the Case of the plaintiff rests, are in the nature of an Agreement for conveyance of right in the immovable properties, they require not only compulsory registration but also proper stamping. Since these documents have not been adequately stamped, they cannot be held admissible in evidence, in terms of Section 33 of the Indian Stamp Act and the Suit of the plaintiff cannot proceed further.

4. Learned counsel for the defendants, has placed reliance on Shabbir Ahmad S. Khan vs. Abdul Hameed Khan Matawan and Anr., 2021 SCC OnLine Bom 5715; Avinash Kumar Chauhan vs. Vijay Krishna Mishra, (2009) 2 SCC 532; Suresh Kumar vs. Satish Mehra & Anr., 2010 (116) DRJ 364; Hindustan Steel Ltd. vs. Dilip Construction Company, (1969) 1 SCC 597; N.N. Global Mercantile Private Limited vs. Indo Unique Flame Ltd. and Others, 2023 SCC OnLine SC 495; Suraj Lamp And Industries Private Limited (2) through Director vs. State of Haryana And Another, (2012) 1 SCC 656; Rasheeda Siddiqui vs. Mustafa Aleem Siddiqui & Anr., 2011 (126) DRJ 682 and In Re: Interplay between Arbitration Agreements under the Arbitration and Conciliation Act, 1996 and the Indian Stamp Act, 1899, 2023 SCC OnLine SC, 1666.



5. *Learned counsel for the plaintiff* has vehemently opposed the contention raised by the defendant Nos. 1 to 3, by asserting that *Section 36 of the Indian Stamp Act* provides that where an instrument has been admitted in evidence, such an admission shall not, except as provided under Section 61, be called in question at any stage of the same suit or proceeding on the ground that it was not duly stamped. It is submitted that the documents have been admitted at the stage of admission/denial of the documents. The defendants once having admitted these documents, cannot now question their admissibility by raising the question of these documents being insufficiently stamped. It is submitted that the present Application is without merit and is liable to be dismissed.

6. Submissions heard.

7. The Suit of the plaintiff rests on Agreement to Sell dated 23.04.2009, MOU dated 08.10.2022 and the Agreements dated 18.11.2010. The relevant Covenants of Agreement to Sell dated 23.04.2009, state as under:-

“NOW THIS AGREEMENT WITNESSES AS UNDER:-

1. That The FIRST PARTY has agreed to sell the aforesaid property in *respect of all rights, title and interest so far held and enjoyed by the First Party only for a consideration of Rs.5,00,000/- (Rupees Five Lacs Only) absolutely and for ever.*

2. *That the entire amount of sale price i.e. Rs.5,00,000/- (Rupees Five Lacs Only) has been received by THE FIRST PARTY from THE SECOND PARTY and acknowledged by a separate stamped receipt by the First Party.*



3. That *THE FIRST PARTY* have delivered the peaceful, physical possession of the said property to the *SECOND PARTY*.”

8. A separate *Receipt dated 23.04.2009* in acknowledgment of the payment of the consideration amount and the *Letter of Possession dated 23.04.2009* acknowledging taking possession of the Suit property pursuant to the Agreement to Sell, have been placed on record on which the entire Case of the plaintiff rests. These documents as is evident from the aforesaid covenants and their contents, create a right, title and interest in the immovable property.

9. Article 23 of the Schedule 1 to the Indian Stamp Act, reads as under:-

Description of Instrument	Proper Stamp Duty
5 [23A. CONVEYANCE IN THE NATURE OF PART PERFORMANCE—Contracts for the transfer of immovable property in the nature of part performance in any Union territory under section 53A of the Transfer of Property Act, 1882 (4 of 1882).	Ninety per cent. of the duty as a Conveyance (No. 23)]

10. Article 23A provides for conveyance in the nature of part performance, under Transfer of Property Act, 1882. Section 53A of the Transfer of Property Act, which defines part-performance reads as under:

“Relief of injunction cannot be granted when plaintiff has not shown his readiness and willingness to perform his part of the contract. In a suit for specific performance of agreement of sale interim injunction can be granted against defendant basing on 53A of T.P. Act.



11. From the reading of the Section itself, it is evident that any document, which is an instrument of transfer, though it is not completed in the manner prescribed under the law for the time being in force (since the Sale Deeds have not yet been executed, these documents required stamp duty to be paid as defined in the Schedule 1 of the Indian Stamp Act). Likewise, the Agreements dated 18.11.2010 had been executed between the plaintiff and the defendant Nos. 1 to 3, for which though termed as a modification of the Agreement to Sell dated 23.04.2009, but some of the properties which were subject matter of the Agreement dated 23.04.2009, was substituted by other lands. Essentially, the Second Agreement dated 18.11.2010 along with MOU dated 08.10.2010, are of the similar nature and they fall within the definition of documents created in part-performance as defined under Section 53A of the Transfer of Property Act. Therefore, requisite stamp duty is payable on these documents in terms of Article 23A of the Indian Stamp Act, and on the face of these documents, they have not been adequately stamped.

12. **The plaintiff has taken an objection** that these documents having been admitted by the defendant Nos. 1 to 3, during the admission/denial of documents, are now deemed to be admitted in evidence and therefore, by virtue of *Section 33 of the Indian Stamp Act*, the question of inadequacy of stamping cannot be agitated by the defendants.

13. The relevant provisions of the Indian Stamp Act, may be reproduced as under:-

Section 2(14) of the Act defines 'instrument' as under:-

2(14) ***"Instrument"***- *"instrument includes every document by which any right or liability is, or purports to be,*



created, transferred, limited, extended, extinguished or recorded.”

14. Section 42 of the Indian Stamp Act, reads as under:-

“42. Endorsement of instruments on which duty has been paid under sections 35, 40 or 41— (1) *When the duty and penalty (if any), leviable in respect of any instrument have been paid under section 35, section 40 or section 41, the person admitting such instrument in evidence or the Collector, as the case may be, shall certify by endorsement thereon that the proper duty or, as the case may be, the proper duty and penalty (stating the amount of each) have been levied in respect thereof, and the name and residence of the person paying them.*

(2) *Every instrument so endorsed shall thereupon be admissible in evidence, and may be registered and acted upon and authenticated as if it had been duly stamped, and shall be delivered on his application in this behalf to the person from whose possession it came into the hands of the officer impounding it, or as such person may direct:*

Provided that—

(a) *no instrument which has been admitted in evidence upon payment of duty and a penalty under section 35, shall be so delivered before the expiration of one month from the date of such impounding, or if the Collector has certified that its further detention is necessary and has not cancelled such certificate;*

(b) *nothing in this section shall affect the Code of Civil Procedure (XIV of 1882), section 144, clause 3.”*

15. As has been discussed above, the impugned documents fall within the definition of *instrument* as defined under *Section 2(14) of the Indian Stamp Act* and are required to be stamped in accordance with the Schedule of the Stamp Act; being unstamped it cannot be received in evidence by the Court nor can it be acted upon. Section 33 of the Indian Stamp Act provides that any instrument, which is chargeable with stamp duty when produced before any public officer, is liable to be impounded, if not duly stamped. Therefore, in terms of Section 23, these documents a not being sufficiently stamped, are liable to be impounded. However, the



main contention is that these documents having been admitted by the defendants, in their admission/denial of documents, cannot be impounded in terms of *Section 36 of the Indian Stamp Act*.

16. To get the right perspective, it would be pertinent to first address the purpose of the Indian Stamp Act. It is a fiscal legislation which is intended to raise revenue for the Government. It is a mandatory statute. In the case of Hindustan Steel Ltd. vs. Dilip Construction Company, (1969) 1 SCC 597, the Apex Court dealt with the import of Section 35, 36 and 42 of the Stamp Act. It observed that “*the provisions of the Indian Stamp Act, had not been enacted to arm a litigant with a weapon of technicality to meet the case of his opponent. The stringent provisions of the Act are conceived in the interest of the revenue once that object is secured according to law, the party seeking his claim on the instrument will not be defeated on the ground of the initial defect in the instrument. Viewed in that light the scheme is clear.*” The provisions of this statute, therefore, are required to be interpreted with due regard to its purpose.

17. The consequences of the failure to stamp an instrument may now be considered in the light of the provisions of the Indian Stamp Act. *Section 17 of the Indian Stamp Act* provides that all instrument chargeable with duty and executed by any person in India shall be stamped before or at the time of its execution. *Section 62 of the Act inter alia* penalises failure to comply with Section 17 of the Act, by way of imposition of fine, which may extend to Rs.500/-.

18. However, even though the Act mandates that all instruments defined therein, are chargeable, many instruments are still not stamped or are insufficiently stamped. The parties at times avoid to make the



payment of stamp duty. Aside from this, there may be other reasons for the instruments to be improperly stamped, which may be incorrect description of the documents and incorrect understanding of the nature of the document. In recognition that there may be inadvertence or avoidance of payment of stamp duty and considering that essentially, it is intended for collection of revenue, Section 33 of the Act provides that every person, who has the authority to receive evidence (either by law or by consent of parties), shall impound an instrument, which in their opinion, is not stamped or is insufficiently stamped. This power under Section 33 of the Act is intended to be exercised as soon as the document is produced before the concerned authority.

19. Section 33 of the Indian Stamp Act, reads as under:-

“33. Examination and impounding of instruments. — (1) Every person having by law or consent of parties authority to receive evidence, and every person in charge of a public office, except an officer of police, before whom any instrument, chargeable, in his opinion, with duty, is produced or comes in the performance of his functions, shall, if it appears to him that such instrument is not duly stamped, impound the same.

(2) For that purpose every such person shall examine every instrument so chargeable and so produced or coming before him, in order to ascertain whether it is stamped with a stamp of the value and description required by the law in force in [India] when such instrument was executed or first executed:

Provided that—

(a) nothing herein contained shall be deemed to require any Magistrate or Judge of a Criminal Court to examine or impound, if he does not think fit so to do, any instrument coming before him in the course of any proceeding other than a proceeding under Chapter XII or Chapter XXXVI of the Code of Criminal Procedure, 1898 (V of 1989);

(b) in the case of a Judge of a High Court, the duty of examining and impounding any instrument under this section may be delegated to such officer as the Court appoints in this behalf.



(3) For the purposes of this section, in cases of doubt, —

(a) [the [State Government]] may determine what offices shall be deemed to be public offices; and

(b) [the [State Government]] may determine who shall be deemed to be persons in charge of public offices.”

20. Section 35 of the Act provides the consequences of the document not being impounded when submitted before the public officers to be admitted in evidence. It reads as under:-

35. ***Instruments not duly stamped inadmissible in evidence, etc.***-No instrument chargeable with duty shall be admitted in evidence for any purpose by any person having by law or consent of parties authority to receive evidence, or shall be acted upon, registered or authenticated by any such person or by any public officer, unless such instrument is duly stamped :

Provided that—

(a) any such instrument [shall] be admitted in evidence on payment of the duty with which the same is chargeable, or, in the case of any instrument insufficiently stamped, of the amount required to make up such duty, together with a penalty of five rupees, or, when ten times the amount of the proper duty or deficient portion thereof exceeds five rupees, of a sum equal to ten times such duty or portion;

(b) where any person from whom a stamped receipt could have been demanded, has given an unstamped receipt and such receipt, if stamped, would be admissible in evidence against him, then such receipt shall be admitted in evidence against him on payment of a penalty of one rupee by the person tendering it;

(c) Where a contract or agreement of any kind is effected by correspondence consisting of two or more letters and any one of the letters bears the proper stamp, the contract or agreement shall be deemed to be duly stamped;

(d) nothing herein contained shall prevent the admission of any instrument in evidence in proceeding in a Criminal Court, other than a proceeding under Chapter XII or Chapter XXXVI of the Code of Criminal Procedure 1898 (V of 1898);

(e) nothing herein contained shall prevent the admission of any instrument in any Court when such instrument has been executed by or on behalf of the Government, or where it bears the certificate of the Collector as provided by section 32 or any other provision of this Act.”



21. In terms of Section 35 of the Act, an instrument, which is not duly stamped is inadmissible in evidence for any purpose and shall not be acted upon unless adequately stamped. However, this is a curable defect which can be rectified on payment of the requisite stamp duty. Once the duty is paid, the document becomes admissible in evidence. Section 35 of the Act, therefore, ensures that stamp duty is paid before obligations of the parties arising under that instrument are enforced.

22. The entire parameters for admissibility of the documents if insufficiently stamped had been explained in N.N. Global Mercantile Private Limited vs. Indo Unique Flaim Ltd. & Ors., (2023) 7 SCC 1 by the Apex Court as under:-

“We may therefore sum up the procedure to be adopted where the arbitration clause is contained in a document which is not registered (but compulsorily registerable) and which is not duly stamped:

22.1 The court should, before admitting any document into evidence or acting upon such document, examine whether the instrument/document is duly stamped and whether it is an instrument which is compulsorily registerable.

22.2 If the document is found to be not duly stamped, Section 35 of the Stamp Act bars the said document being acted upon. Consequently, even the arbitration clause therein cannot be acted upon. The court should then proceed to impound the document under section 33 of the Stamp Act and follow the procedure under Sections 35 and 38 of the Stamp Act.

22.3 If the document is found to be duly stamped, or if the deficit stamp duty and penalty is paid, either before the court or before the Collector (as contemplated in Section 35 of 40 Section of the Stamp Act), and the defect with reference to deficit stamp is cured, the court may treat the document as duly stamped.”



23. The working difficulty, however, arises in terms of Section 36, which reads as under:

“36. Admission of instrument where not to be questioned.- When an instrument has been admitted in evidence, such admission shall not, except as provided in section 61, be called in question at any stage of the same suit or proceeding on the ground that the instrument has not been duly stamped.”

24. From the bare reading of this Section, it appears that once a document has been admitted by a party in evidence inadvertently or otherwise and the public officer also fails to notice the inadequacy of the stamp duty, it becomes admissible in evidence despite being not sufficiently stamped. The question of whether a document once admitted in evidence, can still be impounded is the question, which needs to be answered.

25. In the case of In Re: Interplay between Arbitration Agreements under the Arbitration and Conciliation Act, 1996 and the Indian Stamp Act, 1899 2023 SCC OnLine SC 1666, the Apex Court considered the difference between the inadmissibility and voidness. It was observed that the admissibility of an instrument is distinct from its validity or enforceability in law. Section 2(g) of the Contract Act provides that an agreement not enforceable by law, is void. Admissibility of a particular document or oral testimony refers to whether or not it can be produced in evidence. The apex court in In Re: Interplay (supra) observed that P Ramanatha Aiyar's 'The Law Lexicon' states that Admissibility therefore, means *to be capable of being received and worthy of being admitted as*



apply to evidence. The term ‘Admissibility’ means that it is of such a character that the Court or Judge is bound to receive it that is allow it to be introduced in evidence.

26. In the case of *In Re: Interplay (supra)*, it was further explained that an Agreement can be void by its very nature and such void instrument can still be introduced in evidence. Likewise, Agreement can be valid but inadmissible in evidence. For instance, A and B enter into an Agreement by which B is restrained from undertaking a particular trade. This Agreement would be void under Section 27 of the Contract Act, but it does not imply that this Agreement cannot be submitted in evidence or is inadmissible in evidence. The Court may not enforce the Agreement between the parties because of its voidability but the Agreement, none the less, is admissible in evidence. When an Agreement is said to be void, it is the enforceability of such agreement in the Court of law which is being considered. When it is inadmissible, it refers to whether the Court shall consider or rely upon it while adjudicating the case. This is the essence of difference between the admissibility and the voidability of a document. Section 36 of the Stamp Act provides that a document insufficiently or not stamped once admitted in evidence by the either party shall be held admissible in evidence. However, even if such document is admitted, the question of it being an enforceable or a void document, continues to exist. Section 35 of the Stamp Act which renders a document inadmissible on account of insufficiency of stamp duty, may become admissible under Section 36 because of it being not objected by the party or the Court but the question of its voidability still remains.



27. The majority judgment in *N.N. Global 2 (supra)* (2023) 7 SCC 1, summed up by observing as under:-

“109.An agreement which is unstamped or insufficiency stamped is not enforceable, as long as it remains in the said condition. Such an instrument would be void as being not enforceable.”

The above observation conflates the distinction between enforceability and admissibility.”

28. In *Thiruvengadam Pillai vs. Navaneethammal*, (2008) 4 SCC 530, Apex Court summed up the law by observing as under:-

“13. The Stamp Act is a fiscal enactment intended to secure revenue for the State. In the absence of any rule requiring consecutively numbered stamp papers purchased on the same day, being used for an instrument which is not intended to be registered, a document cannot be termed as invalid merely because it is written on two stamp papers purchased by the same person on different dates. Even assuming that use of such stamp papers is an irregularity, the court can only deem the document to be invalid. Even if an agreement is not executed on requisite stamp paper, it is admissible in evidence on payment of duty and penalty under Sections 35 or 37 of the Stamp Act, 1899. If an agreement executed on a plain paper could be admitted in evidence by paying duty and penalty, there is no reason why an agreement executed on two stamp papers, even assuming that they were defective, cannot be accepted on payment of duty and penalty. But admissibility of a document into evidence and proof of genuineness of such document are different issues.”

29. In the case of *Gulzari Lal Marwari vs. Ram Gopal*, 1936 SCC OnLine Cal 275, one of the parties contended that the Agreement was invalid because it was not properly stamped. The Calcutta High Court



observed that though such unstamped document may be inadmissible in evidence if an objection is taken under Sections 33 and 35 of the Indian Stamp Act and it cannot be acted upon by persons having authority to receive it in evidence or by any public officer, but it does not affect the validity of the document. There is a clear distinction between the invalidity and inadmissibility of the document. The documents is rendered invalid if the document is not sufficiently stamped and would not be admissible in evidence unless such instrument is duly stamped as provided under Section 35 of the Indian Stamp Act. The procedure for impounding has been given in Section 40 of the Indian Stamp Act.

30. Similar observations have been made by Andhra Pradesh High Court in the Case of Boottam Pitchiah vs. Boyapati Koteswara Rao, 1964 SCC OnLine AP5.

31. This aspect was directly considered by this Court, in the Case of Rasheeda Siddiqui vs. Mustafa Aleem Siddiqui & Anr., 2011 (126) DRJ 685 (DB), wherein it was specifically considered that an Agreement to Sell is a contract to transfer of immovable property in the nature of part performance and Article 23A of Schedule 1 of the Stamp Act, would become applicable and would attract payment of 90% of the duty as payable on a Conveyance Deed as is required to be paid on this document.

32. In the case of Hindustan Steel Ltd. (supra), it has been held that under Section 36 of the Act, there is no bar against an instrument not duly stamped being acted upon after payment of stamp duty and penalty according to the procedure prescribed under the Act. This doubt is removed by the terms of Section 42(2), which provides unmistakably



that every instrument endorsed by the Collector under Section 42 (2) shall be admissible in evidence.

33. Bombay High Court in the case of Puneet Satpal Malhotra & Ors. vs. Mukesh Satpal Malhotra & Ors., 2023 SCC OnLine Bom 2226, also observed that when a document is admitted in evidence under Section 33, its admissibility cannot be questioned during the same proceedings but Section 35 operates in an independence sphere and does not take away the power of the Court, to impound the document during the pendency of the Suit on finding that it has not been sufficiently stamped.

34. This aspect was directly considered by this Court, in the Case of Rasheeda Siddiqui vs. Mustafa Aleem Siddiqui & Anr., 2011 (126) DRJ 685 (DB), wherein it was specifically considered that an Agreement to Sell is a contract for transfer of immovable property in the nature of part performance and Article 23A of Schedule 1 of the Stamp Act, would become applicable and would attract payment of 90% of the duty as payable on a conveyance deed as is required to be paid on this document.

35. It is, therefore, held that while the document may have been admitted by the defendants, but to be an instrument to operate as a document of transfer of the property, it requires to be duly stamped, in accordance with the Stamp Act. Till such time, the requisite stamp duty, is annexed on these documents, they are void and cannot be an instrument on which any party can claim a right, title and interest.

36. In the light of the above, the original documents are directed be impounded by the Registry and be sent to the Collector of Stamps forthwith who shall direct the affixing of deficit stamp duty and penalty



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and return the documents so stamped, within two months thereafter. The question of readiness and willingness to perform their part of Agreement, shall be considered after the recording of evidence/ relevant stage.

37. The application is allowed and disposed of accordingly.

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38. Be listed on 11.07.2024.

**(NEENA BANSAL KRISHNA)
JUDGE**

JUNE 10, 2024/RS