



2026:AHC:163024

Reserved on 24.07.2026
Delivered on 05.08.2026

HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT - C No. - 20915 of 2026

M/s Solitaire Infomedia Private Limited

.....Petitioner(s)

Versus

State Of U.P. And 2 Others

.....Respondent(s)

Counsel for Petitioner(s)	:	Abhinav Gaur
Counsel for Respondent(s)	:	C.S.C., Anjali Upadhyay, Udyan Nandan

Court No. - 36

HON'BLE SAURABH SHYAM SHAMSHERY, J.

1. A lease deed dated 16.07.2013 was executed between Greater Noida Industrial Development Authority (Respondent-Lessor herein) and M/s Solitaire Infomedia Private Limited (Petitioner-Lessee herein) for area measuring 43037 sq. meter at Greater Noida for developing IT Industries and IT Enabled Services.

2. At the time of execution of lease deed, out of total premium of Rs. 10,24,26,750/-, an amount of Rs. 4,09,70,700/- was paid by Lessee to Lessor with an undertaking that balance amount towards

premium of Rs. 8,62,97,531/- will be paid alongwith interest at the rate of 11% between 28.08.2011 to 22.02.2018.

3. It is admitted position that Lessor has not paid a single penny after above referred installment of Rs. 4,09,70,700/- as well as not a single brick was brought at leased land till impugned order of cancellation of lease was passed on 15.06.2023.

4. A supplementary lease deed was also executed between parties on 24.07.2014 for the purpose of correct measurement of leased area. It is not under dispute that Petitioner-Company has not taken any steps to even commence construction on leased land, whereas it has taken advances from various customers.

5. State of U.P. has issued an Ordinance in order to grant further time to various lease holders to complete construction if they were not able to complete it before prescribed period. Said Ordinance, namely, Uttar Pradesh Industrial Area Development (Amendment) Ordinance, 2020 was issued on 28.07.2020, which become an Act, i.e. Uttar Pradesh Industrial Area Development (Amendment) Act, 2022, on 03.06.2022 and subsequently a Government Order dated 20.12.2023 was issued that in certain conditions the time limit to IT Industries to set up their projects were extended till 31.12.2024.

6. In the present case, admittedly, petitioner Company has not taken any advantage of such extension, no brick was brought at the leased area till impugned order was passed whereby lease was cancelled.

7. In above situation a proceeding was initiated under the provisions of Insolvency and Bankruptcy Code, 2016 and a Corporate Insolvency Resolution Process was initiated against

petitioner-Company vide order dated 03.06.2025 passed by National Company Law Tribunal (NCLT) and accordingly a moratorium under Section 14 of Insolvency and Bankruptcy Code, 2016 was declared and a Resolution Professional was appointed.

8. In above circumstances, the Resolution Professional filed a revision against order of cancellation of lease, however, it was dismissed vide order dated 30.03.2026, which is also impugned in present case. For reference entire order, being relevant, is mentioned hereinafter:

1. The instant revision petition has been filed on behalf of M/s Solitaire Infomedia Pvt. Ltd. through its Resolution Professional (RP), Mr Jalesh Kumar Grover challenging the cancellation order passed by the Respondent Authority vide its order dated 15-06-2023. The Revisionist was allotted an I.T./I.T.E.S. Plot No 201 Knowledge Park-5 Greater Noida, admeasuring 60,705 sq.m. on 11-03-2008. The lease deed was signed on 16-07-2013. The building plan was sanctioned by the Authority on 15.01.2014 clearing the deck for construction to begin on the plot in question.

2. A perusal of the impugned cancellation order reveals that the Revisionist/ allottee company was unable to fulfil its contractual obligation as enshrined in the lease deed regarding payments due to the Respondent Authority. As on 05-06-2023, the allottee owed the Respondent Authority the financial dues to the tune of Rs 33.71 crore on account of land premium and Rs 4.78 crore by way of lease rent. In addition, the allottee also owed the Authority the sum of Rs 7.86 crore towards payment of additional compensation as directed by the Hon'ble Supreme Court. In addition, the Revisionist also defaulted on the lease deed conditionality which required him to invest minimum of Rs 15 crore (excluding land cost) within first 3 years of the execution of lease deed. The lessee was obligated to complete the construction of the entire project within 7 years from the date of execution of lease deed. Despite several notices on the part of the Respondent Authority apprising the Revisionist/ allottee of the breach of lease conditions, no satisfactory response was forthcoming on behalf of the Revisionist/allottee. Additionally, the Government of U.P. promulgated an ordinance dated 28-07-2020 (later enshrined as an Act of Legislature in 2022) wherein it was provided that where any land owned by an industrial unit and/or any information technology/ information technology enabled service units (IT/ITES) has been allotted on lease before 28.07.2020 and according to the norms set by the Authority and the land has not been used till 28.07.2020, then the said allotment and lease deed shall automatically be

deemed to have been cancelled and the said land shall vest in the Authority. As a consequence of the consistent breach of lease conditions that was an explicit contract between the parties to the dispute the consequences for which have been provided in the lease deed itself and also on account of the legislation cited above, the Respondent Authority decided to cancel the said lease deed vide the impugned order.

3. The Revisionist has sought to challenge the impugned cancellation order passed by the Respondent Authority on the following grounds:

a) That the Revisionist/ allottee company has been referred to the Hon'ble National Company Law Tribunal (NCLT) New Delhi for recovery of investments on behalf of the allottees and the same has been admitted vide their order dated 03-06-2025. It has been prayed that as a consequence of the said order of the NCLT; an automatic moratorium comes into force on proceedings against the corporate debtor company in all other judicial forums under section 14 of the Insolvency & Bankruptcy Code.

b) The Revisionist/ original allottee of the said plot had entered into an agreement with its sister concern M/s Premia Projects Pvt. Ltd. for the development of the project which could not be given effect to on an area admeasuring 2361.50 sq.m. situated right in the middle of the allotted plot since it was under litigation between the farmers from whom the land was acquired and the Respondent Authority, rendering the plot unusable for development purposes till 24-07-2014.

c) That under the relevant provisions of the Ordinance/ Act under which the said cancellation has been done, all allottees were granted extended time till 31-12-2024 to complete the construction. As such, the impugned cancellation order is premature.

d) It has also been contended that the plot in question has been attached by the Enforcement Directorate (ED) as being obtained through illegal financial transaction and money laundering. As such, Respondent Authority would not be able to transfer the said plot in favour of another party in view of such attachment.

4. Heard Mr. Kartikey Dubey and Sri JK Grover (RP) on behalf of Revisionist, who are both present in person. Heard Ms. Prerna Singh, ACEO, GNIDA on behalf of Respondent Authority, who is present through VC.

5. The first thing that becomes evident from the perusal of records is that the Revisionist has not contested the Respondent Authority's case of breach of contractual provisions as set forth in the lease deed signed between the two parties. He also does not dispute the consequences arising out of the breach of the conditions of lease. The limited point raised on behalf of the Revisionist is that the impugned cancellation order was passed on 15-06-2023; whereas the Government order dated 20-12-2023 permitted time till 31-12-2024 to complete the construction.

It is true that the cited Government Order granted time till 31-12-2024 to allottees to complete construction by 31-12-2024. The benefit of the said GO could have been made available to the Revisionist had the breach been limited to non-completion of the project. However, in the instant case there has been a double default: first, in terms of non-payment of the financial dues to the respondent authority; and second, non-completion of the project. In the instant case, the building plan was sanctioned on 15-01-2014, however till date not a single brick has been laid at the site till the date of cancellation. Moreover, these plans are sanctioned for a period of 5 years, after which they need revalidation. There was no attempt on the part of the allottee to revalidate the map. Moreover, he has defaulted in the payment of the financial dues relating to instalments of the land premium. And, this despite the fact that multiple notices have been issued to the revisionist by the respondent authority from time to time. If we take into account the time required for completion for building on a plot of such magnitude, it would be strictly unlikely to be completed by 31-12-2024 given that no effort has been made by the allottee to even start construction. As such, this argument of Revisionist cannot be accepted. Even if for arguments sake, it is accepted that the provisions of section 7 of UP Industrial Area Development (Amendment) Act is premature- though I am not inclined to accept this contention as has been stated above- the Revisionist cannot escape the consequences of the gross and deliberate breaches of lease condition; the consequences of which is the cancellation of lease deed. The Revisionist cannot resile from the contractual provisions that he has signed of his own free will. Therefore, this contention of the Revisionist cannot be accepted.

6. The next issue that needs to be dealt with is the interpretation of the moratorium order passed by the Hon'ble NCLT, New Delhi on 03-06-2025. A bare perusal of the order would reveal that the date of cancellation of lease deed very much predates the date on which insolvency proceedings have been admitted in the appropriate tribunal. As such, the cancellation of the lease deed predates the initiation of proceedings against the corporate debtor on whose behalf the Revision Petition has been filed. Therefore, a moratorium u/s 14 of the Insolvency & bankruptcy code could not have applied on the date on which the cancellation order of the lease deed was passed by the Respondent Authority. As far as this forum is concerned, we merely have to opine on the correctness or otherwise of the impugned order. Since the said order is already in existence, I find no merit in this particular argument raised on behalf of the Revisionist. The Respondent Authority is not pressing for any new adverse orders against the corporate debtor; it is the corporate debtor seeking to reverse an order that has been passed by the Respondent Authority. Moreover, I have to go no further than to merely paraphrase the very same order of the Hon'ble NCLT cited by the Revisionist themselves that demonstrate bad faith, malafide and fraudulent conduct on the part of of the corporate debtor (the Revisionist in the present case). I quote -

"It is therefore clear that Tarun Sheinh, who effectively controlled the landholding Respondent No.2 company (Solitaire Infomedia Limited) and the developer company Corporate Debtor (Premia Projects Limited), made the dual instruments of Collaboration Agreement and MoU as a clever stratagem to give by one hand land to the developer and receive monies as the price of allotted flats in the other hand, all along claiming the right hand does not know what the left hand is doing as these acts were being done by two outwardly different companies. As has come out in the transaction audit report submitted by the RP through an affidavit (Diary No 23898 of the Appeal Paperbook), huge amount of money has been siphoned off by Tarun Sheinh from the Corporate Debtor company, it is thus clear that Tarun Sheinh defrauded the homebuyers by collecting money from them through the Corporate Debtor, but not constructing and completing the projects promised under the Memoranda of Understanding entered into with various homebuyers. This circle of cheating was completed because the asset of land on which the project was to be developed and land constructed was owned by another company. In this manner, he made a similar attempt to save his property from being auctioned even when he would not provide constructed flats to the homebuyers. Therefore, if the home buyers who are financial creditors of Developer Company, are to receive their rightful dues and the insolvency resolution of the corporate debtor has to be carried out in an effective manner, piercing of corporate veil is necessary. Once the corporate veil of the two companies is taken off, the intricate business relationship between landowning company and the Corporate Debtor - Developer Company would become crystal clear."

Given the conduct of the Revisionist in entering into a sham transaction with its sister concern M/s Premia Projects Ltd to defraud the home buyers/ creditors on the one hand and the Respondent Authority on the other, the arguments cannot be sustained either on the legal or ethical grounds.

7. The last issue that has been raised is the attachment of the said property by the ED. I duly appreciate the RP for bringing this fact to the notice of Revisional Authority. The criminal conduct of the Revisionist is not limited to defrauding the home buyers/ creditors by selling them plots through a sister concern, despite objections of the Respondent Authority vide their letter dated 04-07-2016 and a criminal complaint filed by the latter for cheating potential investors vide their letter dated 06-06-2017. As if this was not enough, the plot in question has allegedly been purchased by money obtained through illegal financial transactions and money laundering, as alleged by ED. In the order of Hon'ble Supreme Court in Bikram Chaterjee & others Vs Union of India 940 of 2017 it has held that "Law never permits unjust gain based upon frauds. The principle "fraud vitiates" is clearly attracted and such a transaction

would become unenforceable and would be against the public trust doctrine. If that is the factual scenario, no court can permit such fraud to be perpetuated." The question here is not whether Respondent Authority can dispose of the said plot or not in view of the attachment order of ED, the question is whether the conduct of gross malfeasance on the part of the Revisionist can be allowed to be perpetuated? Given the clear finding of the Supreme Court as above, I find no reason to entertain this contention of the Revisionist.

8. In view of the above discussions, I find no merit in the Revision. The impugned order passed by the Respondent Authority is upheld. It is also directed that the Respondent Authority should effectively pursue its legal remedies to safeguard its interest in the concerned petitions before the NCLT.

9. At the outset, an issue was cropped up, whether when matter is pending before NCLT a challenge to cancellation of lease deed filed by Resolution Professional is maintainable before Writ Court, however, the Court finds that there is not much opposition on the issue of maintainability of present writ petition at the behest of Respondent-Greater Noida, therefore, the Court proceed to hear the matter on merit.

10. Sri Anurag Khanna, learned Senior Advocate assisted by Sri Abhinav Gaur, Sri Narsingh Chauhan and Sri Nilesh Ramchandani, Advocates for petitioner, has not disputed that Petitioner-Company has failed to discharge its obligation under lease and has not even commenced any construction. However, learned Senior Advocate vehemently argued that once time limit was extended by Amendment Ordinance, 2020 with a condition that a notice will be issued to defaulters to utilize the land functional/ minimum completion, however, no such notice was issued to Company.

11. The aforesaid Ordinance later on become Uttar Pradesh Industrial Area Development (Amendment) Act, 2022 and for reference entire Amendment Act, 2022 is reproduced hereinafter:

*“Short title and commencement.—This Act may be called the **Uttar Pradesh Industrial Area Development (Amendment) Act, 2022.***

(2) It shall be deemed to have come into force with effect from January 7, 2022.

2. Amendment of Section 7 of U.P. Act 6 of 1976.—In Section 7 of the Uttar Pradesh Industrial Area Development Act, 1976 for the proviso the following proviso, shall be substituted, namely—

"Provided that,—

(a) where any land has been allotted on lease before 28-7-2020 for setting up of an Industrial unit and/or an Information Technology/ Information Technology Enabled Services unit (IT/ITES); and

(b) the land has not been utilized (functional/ minimum completion) by 28-7-2020 as per the norms laid down by the Authority; and

(c) a period of eight years from the date of execution of lease deed or the period fixed for such utilisation as per the terms and conditions of allotment, whichever is longer, has lapsed by 28-7-2020; and

(d) a notice has been given by the Authority to such allottee at least three months prior to 31-12-2022 to utilise the said land by 31-12-2022 for the purpose for which it was allotted and apprising him of the consequences as mentioned hereafter of the failure to do so; and

(e) the allottee does not utilise the land by 31-12-2022; then the allotment and lease deed will stand automatically cancelled and allotted land will vest with the Authority on 31-12-2022":

Provided further that the State Government may, by a general or special order, extend the date of such cancellation and vesting as mentioned in the above proviso, in the interest of promotion of investment and employment generation.

Explanation 1.—The aforesaid amendment does not entitle any allottee/unit to claim a minimum completion period of eight years. The period fixed for such utilisation shall continue to be governed by the terms and conditions of allotment and the policy of the concerned Authority, including the applicability of extension of time and other interests and charges.

Explanation 2.—The refund of money deposited by the allottee on such cancellation of allotment and lease deed, and vesting of land in Authority shall be as per the policy of the concerned Authority.

3. Repeal and saving.—(1) The Uttar Pradesh Industrial Area Development (Amendment) Ordinance, 2022 (U.P. Ordinance 3 of 2022) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the provisions of the principal Act as amended by the Ordinance referred to in sub-section (1) shall be deemed to have been done or taken under the corresponding provisions of the principal Act as amended by this Act as if the provisions of this Act were in force at all material times.

12. Learned Senior Advocate has much emphasized that if notice was given to Company in terms of aforesaid Amendment Act and provided further time till 31.12.2022, the Company must have taken steps to meet the conditions of functional/ minimum completion, however, no such opportunity was granted.

13. Learned Senior Advocate vehemently referred the subsequent Government Order dated 20.12.2023 that last date, i.e., 31.12.2022, as determined by aforesaid Amendment Act, was extended to 31.12.2024 and he further submitted that Petitioner-Company was not provided any opportunity to raise construction on leased land till 31.12.2024 and since it was mandatory, therefore, in case same was not complied with, the impugned order whereby lease was cancelled, would become illegal as well as Revisional Authority has also not appreciated aforesaid submissions.

14. Learned Senior Advocate refers the orders passed by Revisional Authority in similar circumstances where such notices were not issued that order of cancellation of lease was set aside and opportunity was granted. Some of the matters reached upto this Court and were not interfered. Such orders and judgments cited are part of

record, i.e., M/s Focus Computech Pvt. Ltd. vs. Greater Noida Audyogic Vikas Pradhikaran, Greater Noida (Appeal No. 4163/2024), order dated 19.07.2024; Greater Noida Industrial Development Authority vs. State of U.P. and another, 2025;AHC-LKO:67150; and, M/s Pooja Infotech Pvt. Ltd. vs. Greater Noida Audyogic Vikas Pradhikaran, Greater Noida (Appeal No. 3139/2024), order dated 14.06.2024. Relevant part of said orders are reproduced hereinafter:

M/s Focus Computech Pvt. Ltd. (supra):

“22. इसके उपरांत IT/ITeS भूखण्ड पर निर्माण करने की अवधि शासनादेश संख्या 7779/77-4-2023-39 N/20 दिनांक 20.12.2023 के द्वारा दिनांक 31.12.2024 तक विस्तारित की जा चुकी है। इससे यह स्पष्ट होता है कि यदि आवंटी के भूखण्ड का निरस्तीकरण दिनांक 23.04.2021 को नहीं किया जाता, तो वर्तमान में उसके पास इस भूखण्ड पर निर्माण करने हेतु दिनांक 31.12.2024 तक का समय होता।

23. उपरोक्त विवेचना के अनुसार प्राधिकरण का आदेश दिनांक 23.04.2021 निरस्त किया जाता है एवं भूखण्ड बिना किसी पुनर्स्थापना शुल्क के पुनर्स्थापित किया जाता है। यह भी निर्देशित किया जाता है कि भूखण्ड के निरस्तीकरण के आदेश के दिनांक 23.04.2021 से इस आदेश के पारित होने के दिनांक तक की अवधि परियोजना पूर्ण करने हेतु अवधि में सम्मिलित नहीं की जाएगी एवं इस अवधि का संस्था को निःशुल्क समय विस्तारण प्रदान किया जाएगा।

24. जहाँ तक कोविड महामारी से सम्बन्धित शून्य काल के लाभ दिये जाने का प्रश्न है तो इस सम्बन्ध में शासनादेश संख्या 2275/77-4-22 – 142 एन/08 टीसी दिनांक 20.07.2022 सभी प्राधिकरणों के लिए जारी किया है, जिसमें निःशुल्क समय विस्तारण प्रदान किये जाने की व्यवस्था है। इस शासनादेश का लाभ याची संस्था को भी प्रदान किया जाना उचित होगा। कोविड महामारी के सम्बन्ध में अन्य किसी शून्यकाल का लाभ दिये जाने की देयता नहीं बनती है।

25. उपरोक्त विवेचना के अनुसार प्राधिकरण द्वारा अतिदेय देयकों की पुर्नगणना कर ली जाए। अवशेष देयकों का 25 प्रतिशत 60 दिन में एवं अवशेष देयकों की दो छःमाही किश्ते निर्धारित कर दी जाए। परियोजना पूर्ण करने हेतु याची संस्था को सशुल्क समय विस्तारण प्रदान कर दिया जाए।

तदनुसार एतद्वारा पुनरीक्षण याचिका निस्तारित की जाती है।”

Greater Noida Industrial Development Authority (supra):

“14. Admittedly, in the present case, the land was allotted to the respondent No.2 in the year 2007. The lease deed was executed in the year 2011 and the possession of the land was delivered to the allottee at

the time of execution of the lease deed in the year 2011. Seven years period contemplated for utilization of the land completed on 10.04.2018. The aforesaid proviso was not in existence at that time and it was inserted in the year 2020. Therefore, as per the proviso, a notice of one year was required to be given to the petitioner before taking any cancellation of the lease, which has not been done in the present case. Therefore, the cancellation of lease has been made in violation of the statutory provision contained in proviso appended to Section 7 of the U.P. Industrial Area Development Act.

15. Shri Tiwari has further submitted that the facts in the case of M/s Pooja Info-tech Pvt. Ltd. were similar as M/s Pooja Info-tech Pvt. Ltd. has committed default in payment of the dues and had failed to utilize the land within the stipulated period. The revision of M/s Pooja Info-tech Pvt. Ltd. has been allowed by means of an order dated 14.06.2024 passed in Revision No.3139/74-4-24/55 (Appeal/24). The respondent No.2 is situated similarly yet the petitioner is treating it differently.

16. The petitioner has filed a rejoinder affidavit trying to justify the differential treatment given to the respondent No.2 and M/s Pooja InfoTech Pvt. Ltd. stating that M/s Pooja InfoTech has not challenged the revisional order and it had entered into an out of court settlement with the authority. However, copy of any settlement entered into between M/s Pooja Info-tech Pvt. Ltd. and Greater Noida Industrial Development Authority has not been annexed with the rejoinder affidavit. What has been annexed is an affidavit submitted by the Director of M/s Pooja InfoTech Pvt. Ltd. stating as follows:-

"I, Rishi Chandel, on behalf of M/s Pooja InfoTech Pvt. Ltd, hereby submit this letter as an affirmation and undertaking on behalf of the company, in response to the directions issued by the Greater Noida Industrial Development Authority (GNIDA) concerning the land located at Plot No. 19. KP-5. Noida, Uttar Pradesh

As per the directions of the Uttar Pradesh Government, under Section 4. No. 3139/77-4/24/55 (Appeal)/24, dated 14.06.2024, and Shashan Aadesh Order No 41(3), the company fully acknowledges and agrees to comply with all other stipulation prescribed for the use of the said plot as IT/ES Plot

We hereby undertake that

1. We shall comply with all terms and conditions, as per the aforementioned order set by GNIDA

2. We have no objections for any conditions imposed by GNIDA in relation to the restoration of the land.

3. We will adhere to all prescribed requirements as mandated by the applicable laws and regulations.

POOJA INFOTECH PVT.LTD"

17. A perusal of the aforesaid affidavit indicates that firstly, it is not a settlement between the parties and the allottee as a settlement can only be made through a bipartite document. Secondly, the Director of Pooja InfoTech Ltd. has merely acknowledged and agreed to comply with the stipulations prescribed for the use of the plot in light of the order dated 14.06.2024 passed in revision and it has undertaken to comply with all the terms and conditions of the aforesaid order. It cannot be said to be a settlement and it is merely an undertaking for complying with the revisional order.

18. The learned counsel for the respondent No.2 has made a categorical statement before this Court on the basis of instructions provided to him that the respondent No.2 is also ready and willing and is undertaking to comply with all the terms and conditions of the revisional order.

19. In these circumstances, the submissions of the learned counsel for the petitioner are without force and the same are rejected.

20. There is no error or illegality in the impugned revisional order dated 19.07.2024 (annexed as Annexure No.1 to the writ petition) warranting interference by this Court in exercise of its writ jurisdiction.

21. Accordingly, the writ petition is dismissed."

M/s Pooja Infotech Pvt. Ltd. (supra):

“24. मेरे द्वारा दोनों पक्षों को सुना गया तथा सुनवाई के समय प्रस्तुत साक्ष्यों एवं पत्रावली पर उपलब्ध तथ्यों का परीक्षण किया गया। प्रश्नगत भूखण्ड का आवंटन दिनांक 11.03.2008 को किया गया था। तदोपरान्त पुनरीक्षणकर्ता संस्था द्वारा कुल प्रीमियम के 30 प्रतिशत की धनराशि जमा कर दी गई थी एवं अवशेष 70 प्रतिशत की धनराशि की किश्तें प्राधिकरण द्वारा निर्धारित कर दी गई थीं। प्राधिकरण द्वारा यह अवगत कराया गया है कि मा० उच्च न्यायालय में योजित रिट याचिका संख्या 37443/2011 गजराज एवं अन्य बनाम उत्तर प्रदेश सरकार एवं अन्य में दिनांक 21.10.2011 को पारित आदेश के उपरांत पुनरीक्षणकर्ता संस्था के पक्ष में दिनांक 16.12.2013 को लीज डीड निष्पादित की गई है तथा दिनांक 02.01.2014 को कब्जा भी प्रदान कर दिया गया है। प्राधिकरण द्वारा यह भी स्पष्ट किया गया है कि संदर्भित याचिकाओं से बाधित अवधि हेतु अनुमन्य शून्य काल का लाभ लीज डीड निष्पादित किये जाने से पूर्व किश्तों के पुर्ननिर्धारण में अनुमन्य कर दिया गया है।

25. पुनरीक्षणकर्ता संस्था द्वारा यह संज्ञान में लाया गया है कि उसे आवंटन पत्र के माध्यम से कुल 1,08,000.00 वर्ग मीटर भूमि का आवंटन हुआ था, किन्तु लीज डीड निष्पादित होने के समय यह भूमि 1,01,114.27 वर्ग मीटर ही रह गई थी। इस प्रकार पुनरीक्षणकर्ता संस्था का यह कहना है कि उसके द्वारा देय प्रीमियम की धनराशि भी तदनुसार निर्धारित की जानी चाहिए थी। इस सम्बन्ध में -10- प्राधिकरण द्वारा यह स्पष्ट किया गया है पुनरीक्षणकर्ता संस्था को उसके आवेदन पर भूखण्ड के सम्बन्ध में मेगा इन्वेस्टमेंट यूनिट के अंतर्गत आवंटन दर पर 25 प्रतिशत छूट अनुमन्य की गई थी एवं तदनुसार पेमेंट प्लान निर्गत किया गया था। चूंकि संस्था द्वारा निर्धारित किशतों का भुगतान समयानुसार नहीं किया गया था, अतः संस्था के देयकों का पुर्ननिर्धारण कर लिया गया है एवं तदनुसार लीज डीड निष्पादित होने पर प्रीमियम की धनराशि को पुर्ननिर्धारित किया गया है। इस प्रकार यह स्पष्ट है कि प्राधिकरण द्वारा प्रचलित नियमों के अनुसार प्रीमियम की धनराशि का पुर्ननिर्धारण किया गया है। पुनरीक्षणकर्ता संस्था का यह कहना कि उसके देयकों का पुर्ननिर्धारण लीज डीड निष्पादित करते समय सही ढंग से नहीं किया गया है, उचित प्रतीत नहीं होता है।

26. देयकों का भुगतान समय से न किये जाने के कारण पुनरीक्षणकर्ता संस्था द्वारा अपने देयकों के पुर्ननिर्धारण की याचना की गई थी। इस संबंध में प्राधिकरण द्वारा यह स्पष्ट किया गया है कि संस्था के देयकों का निर्धारण कतिपय शर्तों के पूरा होने पर ही किया जा सकता था। चूंकि पुनरीक्षणकर्ता संस्था देयक पुर्ननिर्धारण होने के मानकों को पूरा नहीं करती थी, ऐसी दशा में संस्था के देयकों का पुर्ननिर्धारण नहीं किया गया है एवं उसके प्रार्थना पत्र को निरस्त कर दिया गया है। इस संबंध में पुनरीक्षणकर्ता संस्था का यह कथन है कि उसे इस संबंध में सुनवाई का कोई अवसर प्रदान नहीं किया गया है। वस्तुतः प्राधिकरण द्वारा देयकों को पुर्ननिर्धारित न किये जाने का निर्णय अपने प्रचलित नियमों के अनुसार किया गया है। हालांकि यह भी स्पष्ट है कि प्राधिकरण द्वारा अपने पत्र दिनांक 08.02.2019 के अनुसार पुनरीक्षणकर्ता संस्था की reschedulement की मांग पर विचार करते हुए 8 प्रतिशत धनराशि जमा करने की अपेक्षा की थी, जिससे यह स्पष्ट है कि प्राधिकरण संस्था के अवशेष देयकों को reschedule करने हेतु सहमत है।

27. पुनरीक्षणकर्ता संस्था द्वारा अपनी याचिका में अतिरिक्त प्रतिकर की धनराशि न लिये जाने की याचना की गई है। अतिरिक्त प्रतिकर के संबंध में मा० उच्च न्यायालय द्वारा रिट याचिका संख्या 18684/2019 गौड़ सन्स प्रमोटर्स प्रा०लि० में यह प्रतिपादित किया है कि प्राधिकरण द्वारा अतिरिक्त प्रतिकर की धनराशि का निर्धारण सही ढंग से नहीं किया गया है। प्राधिकरण द्वारा अतिरिक्त प्रतिकर की धनराशि निर्धारित करने में मा० उच्च न्यायालय द्वारा गजराज एवं अन्य बनाम उत्तर प्रदेश सरकार एवं अन्य में पारित सिद्धांतों का अनुपालन करना चाहिए था, जो कि प्राधिकरण द्वारा नहीं किया गया है। वर्तमान में अतिरिक्त प्रतिकर की धनराशि की देयता का प्रकरण विचाराधीन न्यायालय है। ऐसी दशा में प्राधिकरण द्वारा निरस्तीकरण आदेश जारी करने में अतिरिक्त प्रतिकर की देयता को सम्मिलित नहीं करना चाहिए था। इससे यह स्पष्ट है कि 11- प्राधिकरण द्वारा निरस्तीकरण आदेश जारी करने में जिस धनराशि का निर्धारण किया गया है, वह सही नहीं है।

28. जहाँ तक कोविड महामारी से सम्बन्धित शून्य काल के लाभ दिये जाने का प्रश्न है, तो इस सम्बन्ध में शासनादेश संख्या 2275/77-4-22-142एन/ 08 टीसी दिनांक 20.07.2022 सभी प्राधिकरणों के लिए जारी किया है, जिसमें निःशुल्क समय विस्तारण प्रदान किये जाने की व्यवस्था है। इस आदेश का लाभ याची संस्था को भी प्रदान किया जा

सकता है। कोविड महामारी के सम्बन्ध में अन्य किसी अवधि के शून्यकाल का लाभ दिये जाने की देयता नहीं बनती है।

29. निरस्तीकरण की कार्यवाही दिनांक 18.08.2020 को की गई है जिस समय अध्यादेश जारी कर धारा-7 के प्राविधान को संशोधित कर दिया गया है एवं धारा-7 के परन्तुक में निम्नलिखित प्राविधान किया गया था:-

"Provided that where any land so allotted is not utilized for the purpose for which it was allotted within the period of 5 years from the date of possession or within the period fixed for such utilization in the conditions of allotment, whichever is longer, the lease deed will stand cancelled and the land shall vest with the Authority. Provided further that where the aforesaid period has already lapsed before the commencement of this Act, the Authority shall give a notice to the allottee to use the land for the purpose for which it was allotted within a period of one year and if within the above period of one year the allottee does not use the land, then the allotment and lease deed shall stand automatically cancelled."

30. धारा-7 के उपरोक्त परन्तुक के प्राविधान से यह स्पष्ट है कि प्रश्नगत आवंटन को निरस्त करने के पूर्व संस्था को इस आशय का नोटिस देना आवश्यक था कि वह एक वर्ष के अंदर अपने निर्माण कार्य पूर्ण कर ले एवं यदि आवंटी द्वारा तदोपरान्त भी निर्माण कार्य नहीं किया जाता है, तो आवंटन स्वतः निरस्त मान लिया जाएगा। स्पष्टतः इस प्रकरण में प्राधिकरण द्वारा इस आशय का कोई नोटिस याची संस्था को नहीं दिया गया है। इस प्रकार यह स्पष्ट है कि प्राधिकरण द्वारा अधिनियम के इस प्राविधान का उल्लंघन किया गया है जिस कारणवश प्राधिकरण का आदेश विधिमान्य नहीं है।

31. उपरोक्त विवेचना के अनुसार प्राधिकरण का आदेश दिनांक 18.08.2020 निरस्त किया जाता है एवं भूखण्ड बिना किसी पुर्नस्थापना शुल्क के पुर्नस्थापित किया जाता है। यह भी निर्देशित किया जाता है कि भूखण्ड के निरस्तीकरण के आदेश के दिनांक 18.08.2020 से इस आदेश के पारित होने के दिनांक तक की -12- अवधि परियोजना पूर्ण करने हेतु अवधि में सम्मिलित नहीं की जाएगी एवं संस्था को निःशुल्क समय विस्तारण प्रदान किया जाएगा। चूंकि निरस्तीकरण के दिनांक के उपरांत कोई कार्यवाही संभव ही नहीं थी, अतः निरस्तीकरण के दिनांक से इस आदेश के पारित होने के दिनांक तक की अवधि का दण्ड ब्याज अधिरोपित नहीं किया जाएगा।

32. उपरोक्त विवेचना के अनुसार प्राधिकरण द्वारा अतिदेय देयकों की पुर्नगणना कर ली जाए। पुर्ननिर्धारित देयकों के 25 प्रतिशत को 60 दिन में जमा कराया जाना सुनिश्चित किया जाए। अवशेष देयकों की 4 छःमाही किश्तें निर्धारित कर दी जाएँ। 25 प्रतिशत धनराशि जमा कराये जाने के उपरांत प्राधिकरण द्वारा संस्था द्वारा दाखिल किये गये नक्शों को भी नियमानुसार अनुमोदित करने की कार्यवाही की जाए एवं निर्माण हेतु सशुल्क समय विस्तारण प्रदान किया जाए।

तदनुसार एतद्वारा पुनरीक्षण याचिका निस्तारित की जाती है।”

15. Learned Senior Advocate has also placed reliance on a judgment passed by this Court in **M/s J.M. Housing Limited vs. State of U.P. and others (Writ-C No. 2238 of 2021)**, decided on 02.02.2021 and relevant part thereof is mentioned hereinafter:

“5. The 1st part of the proviso provides that where any land so allotted is not utilized for the purpose for which it was allotted within a period of 5 years from the date of possession or within the period fixed for such utilization in the conditions of allotment, whichever is longer, the lease deed will stand cancelled and the land shall vest with the Authority. The 2nd part of the proviso provides that where the aforesaid period has already lapsed i.e. where the allotted land is not utilized within 5 years from the date of possession or within the specified period in the terms of allotment and the said period has expired before the commencement of the Amending Act, the authority is obliged to give a notice to use the land for the purpose for which it was allotted within a period of one year and if within the above period of one year the allottee does not use the land, then the allotment and lease deed shall stand automatically cancelled.

6. Thus, the condition precedent for applicability of the 2nd part of the proviso is that the period for utilization should have expired before the commencement of the Amending Act i.e. 28.7.2020 and the Authority before cancelling the allotment / lease had given a notice to the allottee to utilize the land within a year. Sri Singh, on instructions, does not dispute that no notice as contemplated in the 2nd part of the proviso to Section 7 of the Act was ever issued to the petitioner which is also authenticated in the impugned order as the same does not refer to issuance of any such notice, rendering the order dated 7.1.2021 vulnerable in law.

7. The writ petition is allowed. The order dated 7.1.2021 is set aside / quashed.”

16. Sri M.C. Chaturvedi, learned Additional Advocate General assisted by Sri P.S. Chauhan, learned Standing Counsel appearing for State and Sri Udayan Nandan, Advocate for Respondents-2 and 3, have vehemently opposed aforesaid submissions mainly on ground that Petitioner-Company has not paid a single penny after part payment made at the time of execution of lease deed. Admittedly,

Petitioner-Company has not raised a single brick at leased land, therefore, it was on default on both circumstances.

17. Various notices were issued to Petitioner-Company, however, neither it were replied nor a single step was taken to commence construction. The Amendment Act, 2022 whereby extension was granted to complete construction to defaulted lease holders was subject to certain conditions. First condition was that by 28.07.2020 the land was not utilized for functional/ minimum completion, whereas in the present case construction was not even commenced. Therefore, provisions of Amendment Ordinance/ Act was not applicable in the facts and circumstances of present case. The period of eight years from the lease deed would come to an end on 16.07.2021 whereas benefit of said Amendment Ordinance/Act was applicable to lease holders where lease was lapsed by 28.07.2020. Therefore, benefit of Amendment Act and subsequent Government Order dated 20.12.2023 would not applicable.

18. Otherwise also, even if it was applicable, in the given set of circumstances when construction was not even commenced, Petitioner-Company cannot claim benefit of extension as a right.

19. Learned counsel for respondents have also distinguished the orders passed by Greater Noida Authority, cited above by learned Senior Advocate for petitioner, that those cases have fallen within the scope of Amendment Ordinance/ Act/ Government Order dated 20.12.2023 as well as in those cases substantial amount has already deposited and sufficient construction was also made, therefore, a direction was passed that benefit of said extension of time be

provided and since no notice was issued under said provisions, therefore, interference was caused.

20. I have heard learned counsel for parties and perused the material available on record.

21. The above referred facts are absolutely clear that Petitioner-Company has paid only about Rs. 4 crores way back in the year 2013 when lease deed was executed. Said amount was also a part payment towards initial premium. Admittedly, subsequently petitioner has not paid any single penny towards premium installments till 2023, i.e., for about 10 years, Petitioner-Company has not put even a single brick on leased land, therefore, their case would definitely not fall under the category of functional/ minimum completion and it was a clear violation of conditions of lease deed. Petitioner-Company has never come forward to commence construction of leased land, rather it has abandoned the proposed project. Therefore, there is no illegality when lease deed was cancelled since conditions of lease deed were completely violated.

22. An argument of learned Senior Advocate for petitioner is that Petitioner-Company was not provided benefits of Amendment Ordinance/ Act/ Government Order dated 20.12.2023 since no notice was issued prior to cancellation of lease and in case a notice was issued, Petitioner-Company must have taken steps to commence construction.

23. For above argument, the Court takes note of provisions of Amendment Ordinance/ Act/ Government Order dated 20.12.2023 that firstly it was applicable only on the lease which was expired on 28.07.2020 whereas petitioner's lease deed was expired later on, i.e.,

on 16.07.2021. Even the case of petitioner is accepted that even in such circumstance a notice was mandatory to be issued, the Court finds that notice could be issued to a lease holder where it has constructed atleast minimum construction and admittedly in present case on said date not a single brick was brought, i.e., construction was not even commenced. Therefore, also benefit of Amendment Ordinance/ Act/ Government Order dated 20.12.2023 would not be extended to petitioner and case of petitioner completely fails on this ground.

24. Third ground is that in some of cases where notices were not issued in terms of Amendment Ordinance/ Act/ Government Order dated 20.12.2023, the Revisional Authority has interfered and challenge to it at the behest of Greater Noida Authority fails before this Court.

25. In above context, the Court finds merit in the argument of learned counsel of Greater Noida Authority that first of all in those cases substantial amount was deposited and substantial construction was made, therefore, Revisional Authority has interfered and there is no dispute that in those cases Amendment Ordinance/ Act/ Government Order dated 20.12.2023 were completely applicable, whereas in this case this Court has already held that benefit of Amendment Ordinance/ Act/ Government Order dated 20.12.2023 cannot be granted to petitioner and, therefore, Court finds that on facts petitioner's case is completely distinguishable from the cases of **M/s Focus Computech Pvt. Ltd. (supra)** and **M/s Pooja Infotech Pvt. Ltd. (supra)** and the argument of learned Senior Advocate for petitioner in this regard also fails. Otherwise, the conduct of the petitioner shows that it has abandoned the project and not taken any

steps of constructions or take benefit, if any, of referred Amendment Act and Government Order which were in public domain, which is also a reason that petitioner's case completely fails.

26. The last argument is that in case lease is not restored then purpose of proceedings pending before NCLT would become frustrated since Petitioner-Company has no other property and investors would suffer great loss. In this regard, the Court is of the view that determination of lease would depend upon contents of lease agreement. The Respondent-Authority has acted in terms of lease deed. There was clear violation of its conditions, therefore, they were having legitimate right to cancel lease deed, which they did. They are not responsible for loss of the depositors.

27. The Court does not find any other argument which would be sufficient for consideration.

28. The writ petition is accordingly dismissed.

(SAURABH SHYAM SHAMSHERY, J.)

August 05, 2026
AK