



should have been passed by other Assistant Commissioner or the same authority. Be that as it may, this revision is disposed of with the observation that relevant Assistant Commissioner or DDO or any other officer with whatever name as of today is competent to act on the report made by the officers mentioned in the prayer clause-B reproduced above, may pass afresh order on such report or any other report may be filed by the revenue authority in accordance with law after notice to Respondent No.1. However, pending such proposed action afresh by the Assistant Commissioner or the relevant revenue authorities, no coercive action should be taken against Respondents.

With the above observation, both the revisions stand disposed of.

JUDGE

*SM*