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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
IN ITS COMMERCIAL DIVISION

COMM ARBITRATION PETITION (L) NO.30453 OF 2026

Hava Hira Cooperative Housing Society Limited ... **Petitioner**

Vs.

Shree Sai Realty ... **Respondent**

ATUL GANESH KULKARNI

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Date: 2026.09.29 11:16:13 +0530

Mr. Anoshak Daver with Mr. Dhaval Sethia, Mr. Sachin Masurkar, and Mr. Nimish Achrekar i/by Mr. Sachin Masurkar for the Petitioner.

Mr. Bhavik Lalan with Mr. Smit K. Nagda for the Respondent.

CORAM : AMIT BORKAR, J.

RESERVED ON : SEPTEMBER 24, 2026

PRONOUNCED ON : SEPTEMBER 29, 2026

JUDGMENT:

1. By the present Petition, the Petitioner seeks urgent ad-interim and interim reliefs under Section 9 of the Arbitration and Conciliation Act, 1996. The reliefs are sought for protecting the subject matter of the arbitration. The subject matter includes execution and registration of the Deed of Rectification/Permanent Alternate Accommodation Agreement, handing over possession of the flats to the members, payment of unpaid corpus and hardship

compensation, and payment of monthly displacement compensation to the 27 members until possession is offered to them. These reliefs are sought pending constitution of the Arbitral Tribunal and adjudication of the disputes which, according to the Petitioner, have been referred to arbitration under Clause 23 of the Development Agreement dated 30 October 2023 read with Section 21 of the Act.

2. According to the Petitioner, the present dispute has arisen from the following facts. In the year 2011, the members of the Society had executed and registered Permanent Alternate Accommodation Agreements ("PAAA") with the then developer, M/s. Patel Developer. Under those agreements, the existing flats of the members were recorded with a carpet area of 480 sq. ft. under MOFA and 499 sq. ft. under RERA. The floor, flat number and other particulars of each member were recorded. M/s. Patel Developer started construction in 2012. It constructed the building up to seven slabs and completed the structural work of the existing members' flats, which were all below the seventh floor. Thereafter, the developer abandoned the project after completing six floors. The building remained incomplete and could not be occupied. The members were required to vacate their flats and stay in rented premises. In January 2017, the Society terminated the services of M/s. Patel Developer. Thereafter, in 2022, the Society appointed M/s. D. K. Heights Pvt. Ltd. as the developer. That developer failed to perform its obligations and was thereafter terminated by the Society. After considering the matter, the Society entered into a registered Development Agreement ("the DA") with Respondent

No.1, M/s. Shree Sai Realty, on 30 October 2023. Respondent No.1 was appointed for completing the incomplete building. Its work was to construct the slabs above the seventh floor, which formed its sale component and consideration, and to complete the internal finishing work of the existing members' flats which were structurally complete. Respondent No.1 was required to execute a Deed of Rectification or fresh PAAA confirming the entitlement of each member as recorded in the registered PAAA of 2013. According to the Petitioner, there was to be no change in the carpet area or other particulars of the members' flats. At the same time, Respondent No.1 executed and handed over the NOC. Under the NOC, Respondent No.1 expressly agreed to pay Rs.1,00,00,000/- towards the dues and liabilities of the terminated developer, M/s. D. K. Heights Pvt. Ltd., and Rs.25,00,000/- towards the balance professional fees and costs of the Society's Advocate. The NOC recorded the Society's right to terminate the DA if Respondent No.1 failed to make these payments.

3. Under Clause 3(ii) of the DA, monthly displacement compensation was fixed at Rs.30,000/- per member from the date of registration of the DA, namely 30 October 2023, until possession of the new premises was offered with full Occupation Certificate. The agreement provided for 10% escalation from the 25th month. Clause 13 provided for enhanced hardship compensation of Rs.35,000/- per month from the 25th to the 30th month and Rs.40,000/- per month from the 31st month onwards. The 27 members had remained out of their homes for a long period and were dependent upon such compensation. Respondent

No.1 obtained the revised and full Commencement Certificate on 11 March 2025. According to the Petitioner, this gave rise to two obligations. First, under Clause 8(iv), Respondent No.1 was required to execute and register, at its own cost and within 30 days, the Deed of Rectification/PAAA. Second, the second instalment of corpus and hardship compensation of Rs.1,00,000/- per member became payable. According to the Petitioner, the obligation under Clause 8(iv) became due on 10 April 2025. Respondent No.1 did not perform the same and continued to remain in breach thereafter. It is stated that on 19 February 2026, Respondent No.1, for the first time, raised a demand upon the existing members for payment of GST. According to the Petitioner, this demand was contrary to Clause 21(i) of the DA.

4. On 4 March 2026, the Petitioner, through its Advocate, issued a legal notice to Respondent No.1. The notice recorded the alleged breaches committed by Respondent No.1 and called upon it to comply with its obligations, withdraw the GST demand and pay the outstanding amounts. On 13 March 2026, Respondent No.1, through its Advocate, sent a reply seeking to explain and justify its defaults. Thereafter, on 7 April 2026, Respondent No.1 paid a amount of Rs.5,00,000/- towards its separate obligation under Clause 6(i). On 17 July 2026, the Petitioner issued a detailed Rejoinder. The Rejoinder was served upon and received by Respondent No.1 on 20 July 2026. The Petitioner again raised all its demands. Respondent No.1 did not send any reply to the Rejoinder. According to the Petitioner, the demands contained in the Rejoinder remained unanswered and are required to be treated

as admitted in law. Thereafter, on 31 July 2026, Respondent No.1 obtained the Full Occupation-cum-Building Completion Certificate for the building known as “Imperial Hava Hira”.

5. On 3 August 2026, immediately after obtaining the Occupation Certificate, Respondent No.1 addressed a letter to the members stating that the construction was complete and calling upon them to take possession of their flats. However, according to the Petitioner, Respondent No.1 made payment of GST of Rs.4,25,000/- per member a condition for execution of the PAAA and for handing over possession of the flats. The Petitioner contends that the members are entitled to receive their flats free of such cost and that the GST demand cannot be made a condition for execution of the PAAA or delivery of possession. On 14 August 2026, the Petitioner, through its Advocate, issued a Reply-cum-Final Notice to Respondent No.1 in response to its letter dated 3 August 2026. The said notice set out all the alleged defaults of Respondent No.1. By the same notice, the Petitioner invoked arbitration under Clause 23 of the DA read with Section 21 of the Act. Respondent No.1 was called upon to comply with the demands within seven days, failing which proceedings under Section 9 would be initiated. According to the Petitioner, Respondent No.1 has, till date, neither replied to nor complied with the Reply-cum-Final Notice dated 14 August 2026. It has not replied to the earlier Legal Notice dated 4 March 2026 or the Rejoinder dated 17 July 2026. The period of seven days has expired. The alleged defaults have not been cured. The members are still not in possession of their completed flats. According to the

Petitioner, this is solely because of the continuing defaults of Respondent No.1 and the GST condition imposed by it. It is in these circumstances that the present Petition has been filed.

6. Mr. Daver, learned Advocate for the Petitioner, submits that merely obtaining the Occupation Certificate at this late stage does not cure or remove the earlier breaches committed by Respondent No.1. According to him, the breaches under the DA and the NOC had occurred before the Occupation Certificate was obtained and are separate from the obtaining of the Occupation Certificate. It is submitted that Respondent No.1 is wrongly treating execution of the PAAA as part of the process of taking possession under Clause 15. According to the Petitioner, the obligation to execute the PAAA had arisen and had been breached from 10 April 2025. The Petitioner submits that Respondent No.1 cannot use the subsequent stage of taking possession to create a fresh opportunity for performing an obligation which it had failed to perform.

7. Mr. Daver submits that the GST demand is an unlawful condition imposed upon the members for obtaining possession. According to him, the members are ready and willing to take possession of their respective flats immediately, provided that each flat is handed over with the registered carpet area of 480 sq. ft. under MOFA and 499 sq. ft. under RERA and the Deed of Rectification/PAAA is executed accordingly. It is submitted that no GST or any other unlawful condition can be imposed for handing over possession. The Petitioner submits that when the flats are otherwise complete and ready for occupation, possession cannot be withheld for compelling payment of an amount which,

according to the Petitioner, is not payable by the members. Such withholding of possession is stated to be a continuing breach of the DA. The Petitioner alleges that such conduct amounts to unfair trade practice and unlawful coercion. The Petitioner relies upon the principle expressed in the maxim, *nullus commodum capere potest de injuria sua propria*, namely, that a person cannot take advantage of a wrong committed by himself.

8. Mr. Lalan, learned Advocate for Respondent No.1, submits that GST becomes payable on construction services supplied by a developer to existing members in a redevelopment project, where such construction is provided in exchange for development rights, only upon the occurrence of the statutory event prescribed under the GST law. According to him, that event is the date of issuance of the completion certificate or the date of first occupation, whichever is earlier. For this submission, reliance is placed upon paragraph 5(b) of Schedule II to the Central Goods and Services Tax Act, 2017, read with Notification No.4/2018-Central Tax (Rate) dated 25 January 2018 and Notification No.6/2019-Central Tax (Rate) dated 29 March 2019. According to Respondent No.1, this position is consistent with Clause 21(ii) of the DA, which refers to GST "if it becomes payable in future". Respondent No.1 received the Occupation-cum-Building Completion Certificate on 31 July 2026. It is submitted that, under the statutory provisions relied upon, the liability of the members to pay GST arose on that date. According to Respondent No.1, no act or event was necessary for such liability to arise.

9. Respondent No.1 submits that Prayer Clause (a) of the Petition, which seeks a direction for execution and registration of a PAAA recording "480 sq. ft. (MOFA) / 499 sq. ft. (RERA)," cannot be granted in the form in which it is sought. It is submitted that the figure of 499 sq. ft. is disputed and has not been properly explained by the Petitioner. According to Respondent No.1, directing execution of a document containing the figure of 499 sq. ft. would first require this Court to decide the dispute regarding that figure and thereafter require the Court to direct the parties to incorporate a figure which, according to Respondent No.1, has not been mutually agreed upon.

REASONS AND FINDINGS:

10. The dispute is whether Respondent No.1 can continue to keep the members away from their flats and refuse to execute the PAAA unless every member first pays Rs.4,25,000/- towards GST.

11. From the material before the Court, there is no dispute that Respondent No.1 entered into the Development Agreement for completing the redevelopment work and that the existing members had vacated their old premises much earlier. The Developer has taken various obligations under the agreement. It is provided that “The Developer shall make all endeavors to ensure that in the course of the redevelopment, all unnecessary annoyance, inconveniences, sufferings, hardships, or disturbance to the Existing Members or the occupants of the neighboring properties are avoided.” It is provided that “The Developer shall construct and complete the New Building on the said Land and the other

structures in accordance with the plans and specifications as approved by the concerned authority in a given time and in workmanship manner." These clauses show what Respondent No.1 was required to do. It had to complete the building and carry out the work in such manner that the members could get back their premises as provided under the agreement.

12. Clause 8 is important for considering the relief sought in the present Petition. Under this clause, the Developer was required to obtain the revised CC and start the construction within the period provided in the agreement. It was required to obtain the full CC and complete the construction within the prescribed period. More importantly, the agreement thereafter provides as follows:

> "Immediately, within a period of 30 days from the date of obtaining revised Commencement Certificate, the Developer shall at its own costs and expenses, execute and register new Permanent Alternate Accommodation Agreement or Rectification Agreement of a permanent alternative agreement with each of all the existing members of the society."

13. The above provision makes the position clear. Execution and registration of the PAAA or Rectification Agreement is connected with obtaining the revised Commencement Certificate. The agreement does not say that the Developer can wait until the Occupation Certificate is obtained. There are two separate stages. First, the revised Commencement Certificate is obtained and thereafter the PAAA is to be executed and registered within 30 days. The second stage is after the full Occupation Certificate is obtained, when possession of the new premises is to be taken by

the members. These are separate obligations under the agreement. They cannot be treated as one obligation merely because both are connected with the redevelopment work.

14. The Petitioner states that the revised and full Commencement Certificate was obtained on 11 March 2025. Therefore, the 30 days' period for execution and registration of the PAAA expired on 10 April 2025. This submission is in accordance with the wording of Clause 8. Respondent No.1 has not shown any later agreement by which this obligation was postponed. It has not shown that the members agreed to give up or waive this requirement. I find that the obligation to execute and register the PAAA had arisen much before the Occupation Certificate was obtained.

15. The submission of the Petitioner on this point follows from the sequence of obligations in the agreement. Mr. Daver submits that Respondent No.1 cannot take the later Occupation Certificate as giving it a fresh period for performing an obligation which had become due. In my view, this submission is correct when the agreement is read as a whole. Obtaining the Occupation Certificate does not remove the earlier obligation under Clause 8. If the PAAA was required to be executed and registered within 30 days from obtaining the revised Commencement Certificate, that obligation continued even after the 30 days expired. The later Occupation Certificate cannot give a fresh period for performing the earlier obligation. The agreement provides for possession after receipt of the full Occupation Certificate. The relevant provision reads as follows:

> "On receipt of the full Occupation Certificate in respect of the new Building, the Developers shall issue a written intimation to the Society and each of the members to take over possession of their respective members new Premises within a period of 30 days from the date of receipt of such intimation and if such member/s fails to take the possession in a given time, such member alone shall be liable to bear and pay all outgoings, maintenance charges, electricity & water charges, and all statutory dues including municipal taxes, other assessments and/or dues and/or charges of the concerned members premises after expiry of the given period of 30 days."

16. Under the agreement, after receipt of the full Occupation Certificate, the Developer has to give written intimation to the Society and the members. Thereafter, the members have to take possession within the period provided. In the present case, the material before the Court shows that Respondent No.1 obtained the Full Occupation-cum-Building Completion Certificate on 31 July 2026. Thereafter, on 3 August 2026, Respondent No.1 addressed a letter calling upon the members to take possession. Therefore, the stage contemplated under the possession clause has been reached. Once this stage was reached, Respondent No.1 was required to hand over possession in accordance with the Development Agreement. The dispute arises because of the additional condition imposed by Respondent No.1. According to the Petitioner, Respondent No.1 made execution of the PAAA and handing over possession dependent upon payment of GST of Rs.4,25,000/- by each member. Respondent No.1 seeks to justify this demand by relying upon paragraph 5(b) of Schedule II to the CGST Act, Notification No.4/2018-Central Tax (Rate) dated 25

January 2018 and Notification No.6/2019-Central Tax (Rate) dated 29 March 2019. The documents placed before the Court show that the GST provisions relied upon by Respondent No.1 deal with construction service and with the stage at which tax liability arises in a redevelopment transaction. Paragraph 5(b) of Schedule II deals with "construction of a complex, building, civil structure or a part thereof" as a supply of services in the circumstances stated in that provision. Notification No.6/2019 provides, in relation to construction service against consideration in the form of development rights or FSI, that the liability shall arise "on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier."

17. Notification No.4/2018 deals with tax liability in the redevelopment arrangement and provides for the relevant registered persons and the stage at which such liability arises. Therefore, I find that Respondent No.1 has some material to support its submission that obtaining the completion certificate is relevant for considering the GST liability. The submission that the completion certificate has no relevance at all to the GST issue cannot be accepted. But this does not decide the dispute before the Court. The question is not only whether GST may become payable. The real question is whether Respondent No.1 can make payment of Rs.4,25,000/- by each member a condition before the PAAA is executed and possession of the flats is handed over.

18. For deciding this question, Clause 21 of the Development Agreement has to be read as a whole. The first part of the clause

places various tax and statutory liabilities upon the Developer. It provides as follows:

> "The Developer shall be responsible to bear and pay the unpaid property taxes, N.A. Taxes levies in respect of the said property, costs of construction / completion of the new Building including premiums, if any payable to the MCGM or the Planning Authority till the full CC and BCC is obtained in respect of the new building."

19. The later part of Clause 21, relied upon by Respondent No.1, states in substance that if GST becomes payable in future in respect of the new flat of a member, such GST is to be paid by that member. The clause deals with GST relating to purchase of a flat or additional area. Therefore, I accept that the Development Agreement does contemplate a situation where GST may become payable by the member. The Petitioner cannot say that under the agreement GST can never become payable by the members in any situation. But there is a difference between saying that GST may be payable and saying that the Developer can stop execution of the PAAA or retain possession of the flats until such GST is paid. For taking such a step, there must be an express term in the agreement or some legal requirement making payment a condition for the particular act. From the material before me, I do not find such a condition.

20. Clause 8(iv) requires the Developer to execute and register the PAAA within 30 days from obtaining the revised Commencement Certificate. It specifically provides that this has to be done "at its own costs and expenses". There is no wording in this clause that the PAAA will be executed only after the members

pay GST. Similarly, the possession clause does not contain such a condition. It provides for giving intimation and the consequences if a member does not take possession within 30 days. It does not say that the Developer can refuse possession until the GST amount is first paid.

21. Tax liability and a condition for handing over possession are not the same thing. Even if, for the present purpose, it is assumed that GST became payable after 31 July 2026, Respondent No.1 must still show from the Development Agreement why it can refuse to execute the PAAA and hand over possession until the disputed amount is paid. No such provision has been shown to the Court.

22. There is another difficulty in the submission of Respondent No.1. The amount demanded is stated to be Rs.4,25,000/- per member. However, the material placed before the Court does not contain any tax invoice, calculation, individual working, assessment or other document showing how this particular amount has been calculated for each member. At this stage, while considering the Section 9 Petition, this Court cannot finally decide whether Rs.4,25,000/- is the correct amount. More importantly, Respondent No.1 has not shown any clause in the Development Agreement which makes payment of this disputed amount a condition before possession can be handed over. I accept the submission of Respondent No.1 only to the limited extent that the GST issue cannot be treated as if it does not exist merely because the members are seeking possession. Respondent No.1 may have a claim under Clause 21 and under the applicable GST provisions.

But that is a separate question from whether the GST demand gives Respondent No.1 a right to retain the completed flats of the members. On this particular issue, I do not find substance in the defence of Respondent No.1.

23. The events after obtaining the Occupation Certificate are relevant. The Petitioner had issued the Legal Notice dated 4 March 2026. Thereafter, the Rejoinder dated 17 July 2026 was issued and subsequently the Reply-cum-Final Notice dated 14 August 2026 was issued. According to the Petitioner, the demands made in these communications were not complied with. Respondent No.1 has relied upon the GST issue in opposing the present relief. There is no subsequent agreement shown to the Court by which the members agreed that possession would be kept back until GST was paid. The silence of Respondent No.1 to the Rejoinder cannot be treated as a admission of every statement made by the Petitioner. At the same time, there is no later document shown which removes or cures the obligation regarding execution of the PAAA. In these circumstances, the submission of Mr. Daver that the Occupation Certificate cannot be used for postponing execution of the PAAA has substance. At the same time, after the Occupation Certificate was received, the separate obligation regarding possession became operative. The two obligations arose at different stages under the agreement. They cannot be put together merely for the convenience of Respondent No.1.

24. The issue of carpet area requires separate consideration. The Petitioner seeks execution of the PAAA “faithfully recording the carpet area of 480 sq. ft. (MOFA) / 499sq. ft. (RERA)”. Respondent

No.1 disputes the figure of 499 sq. ft. and submits that this figure has not been explained. According to Respondent No.1, before directing insertion of this figure in the PAAA, the Court would first have to decide the actual area. While exercising powers under Section 9, this Court cannot create a new entitlement for the members merely because one party asserts the same. At the same time, the material shows that the entitlement of the members was recorded in the earlier registered PAAA and the Petitioner relies upon Annexure-4 to the Development Agreement. There is no material before the Court showing that Respondent No.1 subsequently entered into any agreement with the members by which their earlier entitlement was changed. Therefore, Respondent No.1 cannot be permitted to reduce or change the recorded entitlement of the members only because a dispute regarding measurement has now been raised. At the same time, this Court is not required, in these Section 9 proceedings, to newly decide the figure of 499 sq. ft. as if a fresh entitlement is being created. The proper course would be for Respondent No.1 to execute the Deed of Rectification or PAAA in accordance with the existing and registered entitlement of the members as shown in the documents governing the redevelopment. If there is any genuine dispute regarding measurement which cannot be resolved from those documents, the same can be considered in arbitration. Such dispute cannot by be used for keeping the members away from the completed flats for an indefinite period.

25. I do not find it possible to accept that possession should remain withheld until every dispute between the parties is finally

decided by the Arbitral Tribunal. The project has reached the stage of obtaining the full Occupation Certificate. Respondent No.1 has called upon the members to take possession. Therefore, so far as the existing members are concerned, the redevelopment has reached the stage where possession is required to be given. If possession continues to be kept back even after completion and receipt of OC, the immediate purpose for which the Development Agreement was entered into would not be achieved. The provisions regarding liabilities of contractors, labour and other persons support this position to some extent. The agreement provides that the Developers shall pay such liabilities and shall indemnify the Society and its members against claims, losses and demands arising from the development activity and from their breach, delay or default. It provides that third-party liabilities for the relevant period are to be borne by the Developer and that the Society and the members are not to be responsible for liabilities relating to the development process until the OC and BCC are obtained. This clause by does not finally decide the separate question of GST under Clause 21. But it shows that development-related liabilities are generally placed upon the Developer unless the agreement specifically provides otherwise.

26. On considering the material as a whole, I find that the Petitioner has shown a clear basis for seeking execution and registration of the PAAA or Rectification Agreement. The obligation under Clause 8(iv) had arisen when the revised Commencement Certificate was obtained. It was not made dependent upon the later Occupation Certificate. Respondent No.1 was required to

perform that obligation. I find that after the full Occupation Certificate was received, the separate obligation regarding possession arose under the agreement. Respondent No.1 cannot make payment of GST of Rs.4,25,000/- per member a condition for execution of the PAAA and handing over possession when no express provision in the agreement has been shown which makes such payment a condition precedent.

27. It is necessary to make it clear that this finding does not finally decide whether GST is payable by the members, what is the correct taxable value, what is the correct amount of GST or in what manner the statutory tax is required to be paid. The documents show that the GST issue is a genuine issue arising under the agreement and the statutory provisions relied upon by Respondent No.1. But even if some GST amount is found payable, the material presently before the Court does not establish a right in Respondent No.1 to retain the completed flats until such amount is paid. The GST issue can be worked out according to law without making it a condition for execution of the PAAA or handing over possession. At this stage, this Court is not required to finally decide the entire dispute which is to be considered by the Arbitral Tribunal. It is not necessary to finally decide every question concerning GST, carpet area, corpus, hardship compensation or displacement compensation. But at the same time, the members require protection regarding the flats which, even according to Respondent No.1, are now completed and for which the Occupation Certificate has been obtained. The interim relief has to protect the position of the parties and should not create a new

arrangement between them.

28. In my considered view, the Petitioner is entitled to protection regarding execution and registration of the PAAA or Rectification Agreement and regarding possession. Respondent No.1 is required to execute and register the appropriate document in terms of Clause 8(iv), showing the existing registered entitlement of each member and the flat particulars as contained in the documents governing the redevelopment. Respondent No.1 cannot make execution of such document or handing over possession conditional upon prior payment of the disputed GST demand of Rs.4,25,000/- per member. This order, however, does not prevent Respondent No.1 from pursuing any lawful GST claim in the manner available to it under law.

29. In view of the foregoing discussion and for the reasons recorded hereinabove, the following order is passed:

a) Respondent No.1, its partners, agents, servants, and all persons claiming through or under it shall, within a period of two weeks from the date of this order, execute and register, at its own costs and expenses, the Deed of Rectification or fresh Permanent Alternate Accommodation Agreement with each of the 27 existing members of the Petitioner, in terms of Clause 8(iv) of the Development Agreement dated 30 October 2023;

b) The said Deed of Rectification/PAAA shall faithfully record the existing and registered entitlement of each member, including the flat particulars and the carpet area as

reflected in the registered PAAA and the other documents forming part of the Development Agreement. Respondent No.1 shall not reduce or alter the existing entitlement of any member merely on the basis of the dispute raised in the present proceedings;

c) Respondent No.1 shall, within a period of two weeks from the execution and registration of the respective Deed of Rectification/PAAA, hand over vacant and peaceful possession of the respective completed flats in the building "Imperial Hava Hira" to each of the 27 members, in accordance with the Development Agreement;

d) Respondent No.1 shall not make execution or registration of the Deed of Rectification/PAAA, or handing over of possession of the respective flats, conditional upon prior payment by the members of the GST demand of Rs.4,25,000/- per member or any other amount which is disputed between the parties;

e) This order shall not prevent Respondent No.1 from raising or pursuing, in accordance with law, any claim relating to GST which it may otherwise be entitled to raise under the Development Agreement or the applicable statutory provisions. The question as to the ultimate liability, quantum and manner of payment of GST is kept open for adjudication in the arbitral proceedings and is not finally decided by this order;

f) The claims of the Petitioner regarding unpaid corpus/hardship compensation and monthly displacement compensation shall remain open for adjudication by the Arbitral Tribunal. Nothing contained in this order shall be treated as a final determination of those monetary claims;

g) The parties shall take steps for constitution of the Arbitral Tribunal in accordance with Clause 23 of the Development Agreement and the Arbitration and Conciliation Act, 1996. All questions which are required to be finally adjudicated shall remain open before the Arbitral Tribunal;

h) The interim protection granted by this order shall operate until the Arbitral Tribunal passes an order varying, modifying or superseding the same in accordance with law;

i) It is clarified that the observations made in this order are for the purpose of deciding the present Petition under Section 9 of the Arbitration and Conciliation Act, 1996 and shall not be treated as final findings on issues which are required to be adjudicated by the Arbitral Tribunal;

j) The Petition is accordingly disposed of in the above terms.

k) There shall be no order as to costs.

(AMIT BORKAR, J.)