

न्यायमूर्ति (सेवानिवृत्त) आर.एम. लोढा समिति  
Justice (Retd.) R. M. Lodha Committee  
(पीएसीएल लि. के मामले से संबंधित / in the matter of PACL Ltd.)

संदर्भ सं. जेआरएमएलसी/पीएसीएल/

Ref. No. JRMLC/PACL/

*Order on the Objection filed by Mrs. Tara Sharma and Mr. Hemant Kumar Sharma  
SEBI/PACL/OBJ/AR/00379/2025*

BEFORE THE PENAL OF RECOVERY OFFICERS, SEBI  
ATTACHED TO  
JUSTICE (RETD.) R.M. LODHA COMMITTEE  
(IN THE MATTER OF PACL LTD.)

File No.	SEBI/PACL/OBJ/AR/00379/2025
Name of the Objectors	Mrs. Tara Sharma and Mr. Hemant Kumar Sharma
MR No.	4436-14 & 4458-14 (Project MR)

**Background:**

1. Securities and Exchange Board of India (hereinafter referred to as "SEBI") on 22.08.2014 passed an order against the PACL Ltd., its promoters and directors, *inter alia* holding the schemes run by PACL Ltd. as Collective Investment Scheme (CIS) and directing them to refund the amounts collected from the investors within three months from the date of the order. By the said order, it was also directed that PACL Ltd. and its promoters/directors, shall not alienate or dispose of or sell any of the assets of PACL Ltd. except for the purpose of making refunds as directed in the order.
2. The order passed by SEBI was challenged by PACL Ltd. and 4 of its directors by filing appeals before the Hon'ble Securities Appellate Tribunal (SAT). The said appeals were dismissed by the Hon'ble SAT vide its common order dated 12.08.2015, with a direction to the appellants to refund the amounts collected from the investors within three months. Aggrieved by the order dated 12.08.2015 passed by the Hon'ble SAT, PACL Ltd. and its directors filed appeals before Hon'ble Supreme Court of India.



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3. The Hon'ble Supreme Court did not grant any stay on the aforesaid impugned order dated 12.08.2015 of the Hon'ble SAT, however, PACL Ltd. and its promoters/directors did not refund the money to its investors. Accordingly, SEBI initiated recovery proceedings under Section 28A of SEBI Act, 1992 against PACL Ltd. and its promoters/directors vide recovery certificate no. 832 of 2015 drawn on 11.12.2015 and as a consequence thereof, all bank/demat accounts and folios of mutual funds of PACL Ltd. and its promoters/directors were attached by the Recovery Officer vide attachment order dated 11.12.2015.
4. During hearing on the aforesaid civil appeals filed by the PACL Ltd. and its directors (i.e. Civil Appeal No. 13301 of 2015 – Subrata Bhattacharya Vs. SEBI and other connected matters), the Hon'ble Supreme Court vide its order dated 02.02.2016, interalia directed SEBI to constitute a committee under the Chairmanship of Hon'ble Justice R.M. Lodha, the former Chief Justice of India, (hereinafter referred to as "the Committee"), for disposing of the land purchased by PACL Ltd. so that the sale proceeds can be paid to the investors, who have invested their funds in PACL Ltd. for purchase of the land. In the said civil appeals, the Hon'ble Supreme Court did not grant any stay on the orders passed by SEBI and the Hon'ble SAT. Therefore, direction for refund and direction regarding restraint on the PACL Ltd. and its promoters and directors from disposing, alienating or selling the assets of the PACL Ltd., as given in the order continue till date.
5. The Committee has from time to time requested the authorities for registration and revenue of different states to take necessary steps and issue necessary directions to Land Revenue Officers and Sub-registrar offices, to not effect registration/mutation/sale/transfer, etc. of properties wherein PACL Ltd. and or its group or its associates have, in any manner right of interest.

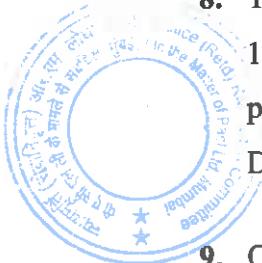
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6. Further, the Hon'ble Supreme Court vide its order dated 25.07.2016 interalia restrained PACL Ltd. and/or its Directors/Promoters/agents/employees/Group and/or associate companies from in any manner selling/transferring/alienating any of the properties wherein PACL Ltd. has, in any manner, a right/interest situated either within or outside India.
7. In the recovery proceedings mentioned in para 3 above, the Recovery Officer issued an attachment order dated 07.09.2016, against 640 associate companies of PACL Ltd. In the said order, *inter alia*, the registration authorities of all States and Union Territories were requested not to act upon any document purporting to be dealing with transfer of properties by PACL Ltd. and/or the group/associate entities of PACL Ltd. mentioned in the Annexure to the said attachment order, if presented for registration.
8. The Hon'ble Supreme Court vide its order dated 15.11.2017 passed in C. A. No. 13301/2015 and connected matters directed that all the grievances/objections pertaining to properties of PACL Ltd. would be taken up by Mr. R. S. Virk, Retired District Judge.
9. On 30.04.2019, in the recovery proceedings initiated against PACL Ltd. & Ors., the Recovery Officer issued a notice of attachment in respect of 25 front companies of PACL Ltd. Thereafter, on 01.03.2021, the Recovery Officer issued another notice of attachment in respect of 32 associate companies of PACL Ltd., which included 25 front companies of PACL Ltd. whose accounts were attached vide order dated 30.04.2019.



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10. Vide order dated 08.08.2024, passed in Civil Appeal No. 13301 of 2015 – Subrata Bhattacharya Vs. SEBI and other connected matters, the Hon'ble Supreme Court has directed as under:

*“.....10. Since, we had directed in our order dated 25.07.2024, that no fresh applications or objections shall be filed before or entertained by Shri R.S. Virk, District Judge (Retd.) and that the same shall be filed before the Committee, the Committee may deal with such applications/objections, if filed before it, and dispose them of as per the provisions contained under Section-28(A) of the SEBI Act.....”*

11. In compliance with aforesaid order dated 08.08.2024, passed by the Hon'ble Supreme Court, all objections with respect to properties of PACL Ltd., which were pending before Shri R. S. Virk, Retired District Judge and all new objections, are now being dealt by the Recovery Officers attached to the Committee.

**Present Objection:**

12. The present objection has been filed by Mr. Hemant Kumar Sharma, S/o Mr. Baij Nath Sharma and Mrs. Tara Sharma, W/o. Mr. Hemant Kumar Sharma R/o 127 Gulmohar House, Ansal Green Valley Society, Dehradun, Uttarakhand - 248001 (hereinafter collectively referred to as “**the Objectors**”), objecting to the attachment of their flat bearing no. A7-101, situated at Pearls Paradise, Village - Dhoran Khas, Sahastradhara Road, 2, Dehradun, Uttarakhand (hereinafter referred to as “**the impugned flat**”). The Pearls Paradise, Dehradun, is a group housing residential complex which is developed on a land admeasuring 2.2573 Hectares comprised in

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Khasara No. 204Kha, 207, 208, 209Ka, 209 Kha, 260Ka, 260 Kha, 261, 262, 263, 264Ka and 264Kha, situated at Village - Dhoran Khas, Pargana – Parwadoon, District - Dehradun, Uttrakhand. The said land is owned by PGF Limited (PGFL), an associate company of PACL Ltd. The aforesaid land on which Pearl Paradise is developed, stands attached due to seizure of title deeds under MR Nos. 4436-14 and 4458-14(Project MR).

13. The Objectors vide letter dated 30.10.2025, have provided the copies of two cheques both dated 12.02.2013 paid towards payment of Rs. 16 lakh and Rs. 14 lakh respectively, in favour of PACL Limited, statements of HDFC Loan Account Nos. xxxxx9711 and xxxxx5326 jointly in the names of Mrs. Tara Sharma and Mr. Hemant Kumar Sharma through which payments were made towards purchase and other charges of the impugned flat.

14. The Objectors were granted an opportunity of hearing on 28.10.2025. They appeared for the hearing and made submissions on the lines of averments made in the objection petition. They were advised to submit attested copies of Sale Deed, Bank Statement highlighting the payment of consideration made by them to purchase the impugned flat and other related documents. The Objectors sought 2 weeks' time to submit the aforesaid information, which was granted. The objectors have provided the same vide letter dated 30.10.2025. Another opportunity of hearing was granted on 09.12.2025. The Objectors appeared for the hearing and made submissions on the lines of averments made in the objection petition and also stated that the impugned flat is currently rented to Mr. Sumit Kumar Gupta and Mrs. Ekta Agarwal. In this regard, a copy of the rent agreement is also submitted by the objectors vide their email dated 09.12.2025.



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15. We have gone through the records, submitted along with Objection Petition, the submissions made during the hearings held on 28.10.2025 and 09.12.2025 and the additional submissions made vide letter dated 28.10.2025. Following are the key submissions of the Objectors:

- (i) The Objectors are the bonafide purchasers and lawful allottees of Apartment No. A7-101, Pearls Paradise, Dhoran Khas, Sahastradhara Road, Dehradun, having acquired the property through valid consideration, proper documentation, and verified banking transactions, entirely from their own lawful earnings;
- (ii) The Objectors have no connection, direct or indirect, with PACL Ltd., nor were they aware of any alleged scam or irregularities involving PACL at the time of purchase. All payments were made in good faith, pursuant to allotment, builder-buyer agreement, home-loan disbursements, statutory charges, and registration formalities;
- (iii) The Objectors have paid the entire purchase consideration along with all ancillary charges including booking amount, instalments, taxes, service charges, basic and fire-fighting charges, external electrification, power backup, club membership, car parking, and other statutory levies. All payments were made through bank instruments, including HDFC housing loans.

16. It is noted that, the Objectors had entered into the flat buyer's agreement with PACL Ltd. and PGF Limited (sellers) in the year 2012 and ultimately entered into the sale deed in the year 2015. The Objectors have also produced the copies of multiple

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receipts issued by PACL Ltd. to the Objectors towards the payment of instalments of consideration, details whereof are as under:

Sl. No.	Date of Receipt	Receipt Number	Name of Bank	DD / Cheque no.	Amount (in Rs.)
1	19.11.2012	26555	Canara Bank	807779	3,98,859/- (Excluding Service Tax of 12,325/-)
2	23.01.2013	27701	Canara Bank	768164	5,89,634/- (Excluding Service Tax of 18,219/-)
3	16.02.2013	28058	HDFC Bank	019034	13,58,037/- (Excluding Service Tax of 41,963/-)
4	16.02.2013	28059	HDFC Bank	019033	11,39,506/- (Excluding Service Tax and other charges of 4,60,494/-)
5	21.02.2015	34486	Canara Bank	788910	1,43,475.32/- (Excluding other charges of 89,248/-)
<b>Total</b>					<b>36,29,511.32/-</b>
6	11.08.2016	35964	Canara Bank	357954	40,000/-
<b>Grand Total</b>					<b>36,69,511.32/-</b>

17. The sale deed dated 18.02.2015 mentions that out of total sale consideration of Rs. 38,73,012/-, the Objectors had paid Rs. 38,33,012/-, as on the date of the sale deed and remaining Rs. 40,000/- was to be paid to the sellers at the time of offer of possession of the impugned flat. The said amount of Rs. 40,000/- was paid by the Objectors to the PACL Ltd. on 11.08.2016.

However, from the aforesaid table, it is observed that the total amount paid was Rs.36,69,511.32/. So, there is a difference of approximately Rs. 2,03,500/- in the consideration amount paid by the Objectors vis-à-vis the consideration amount mentioned in the Sale Deed. In this regard, clarification was sought from the Objectors.

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18. The Objectors vide email dated 11.12.2025, have clarified that as per letter of allotment, the basic rate shown is Rs. 39,88,600/- for their flat admeasuring 1628 sq. ft. @ Rs. 2450 per sq. ft. Since they had booked the flat under the Down Payment Plan, they were given the flat at the discounted rate mentioned in the allotment letter @ Rs. 2254 per sq. ft. It is noted from the allotment letter dated 19.12.2012 that the flat bearing No. A7-101, admeasuring 1628 sq. ft., was allotted to the Objectors, calculated @ 2254.00 per sq. ft. (Rs. 2450 per sq. ft. less discount of Rs. 196.00 per sq. ft.). The value for 1628 sq. ft. comes to Rs. 36,69,512. It is also observed from the Flat Buyer Agreement dated 21.12.2012 at page 3 that the net basic sale consideration was Rs. 36,69,512/. Thus, it is clear that the Objectors had purchased the impugned flat by paying full consideration amount to the sellers i.e. PACL Ltd. and PGF Limited, receipts whereof have been issued by PACL Ltd.

19. In this regard, it is worth to refer to order number 206 dated 20.04.2018 passed by Shri Virk, District Judge (Retd.) wherein objections raised therein were allowed *inter alia* on the grounds that out of total sale consideration of Rs. 13,36,46,400/- received by the “first set of purchasers”, Rs. 10,41,22,400/- were received by PACL Ltd. and that PACL Committee will not be able to pass on any clear title or undisputed possession qua any part of land forming the subject matter of the objection petitions. From the letter dated 18.01.2022, issued by the Nodal Officer cum Secretary to Justice (Retd.) R M Lodha Committee (in the matter of PACL Ltd.) to Inspector General of Stamps & Registrations, Uttrakhand, it is noted that pursuant to passing of order dated 20.04.2018, by Shri R. S. Virk (Retd.) District Judge, allowing the objections, an I. A. No. 87891/2020 in Civil Appeal No. 13301/2015 was filed by the objectors involved therein before the Hon’ble Supreme Court seeking affirmation



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of recommendation/order dated 20.04.2018. The said IA came to be decided by the Hon'ble Supreme Court vide its order dated 06.10.2021, holding as under:

**“IA Nos 196966/2019, 198791/2019, 198793/2019, 198795/2019, 56536/2021,  
87891/2020, 90401/2021 and 121672/2020**

1 *In this batch of eight interlocutory applications, the applicants have placed their claims for evaluation before Shri R S Virk, the Judicial Officer nominated by this Court for examining such claims. The claims have been found to be valid. Hence, the applicants have sought the release of the properties. The details of the interlocutory applications are tabulated below:*

<b>Sl. No.</b>	<b>IA No.</b>	<b>Application for</b>	<b>Prayer(s) in IA</b>
1	196966/2019	Directions	<i>Allow the present application with an appropriate order to confirm the Orders dated 06.07.2018 and 31.07.2018 passed by Shr. R.S. Virk Judge (Retd.) in File No.473 having MR Nos.18709/16, 18711/16, 12088/16, 12086/16, 12089/16 so that land in question could be removed from the list of properties attached by the Committee</i>
2	198791/2019	Order/directions	<i>Allow the present application with an appropriate order confirming the Order dated 06.07.2018 passed by Shr. R.S. Virk Judge (Retd.) in File No.470 having MR Nos.4329/14 and 4295/14 so that land in question could be removed from the list of properties attached by the Committee</i>
3	198793/2019	Order/directions	<i>Allow the present application with an appropriate order confirming the Order dated 06.07.2018 passed by Shr. R.S. Virk Judge (Retd.) in File No.471 having MR Nos.12085/16, 12081/16 and 18704/16 so that land in question could be removed from the list of properties attached by the Committee</i>

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4	198795/2019	<i>Directions</i>	<i>Allow the present application with an appropriate order confirming the Orders dated 06.07.2018 and 31.07.2018 passed by Shr. R.S. Virk Judge (Retd.) in File No. 472 having MR Nos. 18710/16, 12079/16, 12077/16 so that land in question could be removed from the list of properties attached by the Committee</i>
5	56536/2021	<i>Appropriate orders/ directions</i>	<i>(a) Accept the recommendation of District Judge (Retd.) Mr. R.S. Virk, made in orders in file No. 730 and 730A dated 11.03.2020 and 28.08.2020. (b) Direct the Hon'ble Justice (Retd.) Mr. R.M. Lodha Committee or concerned department to delete the detail of property from the auction website www.sebipaclproperties.com of plot 6 No. 139, Plot admeasuring 810 Sq. Mtrs. in Block-A of Sushant Lok Phase 3, a Township of M/s. Ansal Properties &amp; industries ltd. and situated at sector 57, Gurgaon – 122003 from the list of property, maintained for property of PACL and further declare that the property No. 139 Plot admeasuring 810 Sq. Mtrs. In Block-A of Sushant Lok Phase 3, a Township of M/s. Ansal Properties &amp; industries ltd. situated at sector 57, Gurgaon – 122003 is not of the property of PACL; and/or</i>
6	87891/2020	<i>Directions</i>	<i>(a) To allow the present Application by affirming order dated 20.04.2018 passed by R.S. Virk and exclude the properties as mentioned in File No. 333,334 and 382 in relation to MR Nos. 4139-14 to 4156-14, 4218-14 to 4300-14, 4301-14 to 4400-14, 4401-14 to 4460-14, 4461-14 to 4480-14, 5462-16, 5463-16, 5465-16, 12074-16 to 12114-16, 12116-165 to 12119-16, 12121-16 to 12133-16, 17857-16, 18691-16 to 18701-16, 18703-16 to 18704-16, 18707-16 to 18711-16, 25007-16 to 25009-16, 25996-16, 28150-16 to 7 28151-16 28176-16 to 28179-16, 28263-16, 28353-16, 29287-16 and 32896-16 of various Khasra Numbers form the list of the properties to be auctioned by the Hon'ble Committee; (b) Direct the Respondent to issue no</i>



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			<i>objection certificate with regard to the properties of the Applicants so that the said properties can be excluded from the Auction list.</i>
7	90401/2021	<i>Appropriate orders/ directions</i>	<p><i>a) Pass a direction approving the order dated 07.07.2021 passed by Mr. R.S. Virk, District Judge (Retd.) in favour of the Applicant;</i></p> <p><i>b) Direct the appropriate authorities to release the Applicants property from the list of properties attached in the matter of PACL Ltd.</i></p>
8	121672/2020	<i>Appropriate directions</i>	<i>Allow the present application for direction to the Respondent to issue "No Objection Certificate" in regard to the property of the Applicants so that the said property can be excluded from the list of properties to be auctioned to repay the investors of PACL Pvt. Ltd.</i>

2 *Mr Pratap Venugopal, learned counsel for SEBI states that there is no objection of either SEBI or the Justice R M Lodha Committee to the interlocutory applications being allowed in terms of the evaluation which has been made by Shri R S Virk.*

3 *The interlocutory applications are accordingly allowed in the above terms.*

4 *List the matter on 26 October at 2.00 pm."*

20. As mentioned above, in the present objection also, whole consideration has been paid by the Objectors through banking channels to PACL Ltd., acknowledgement of receipt whereof is evident from the receipts issued by PACL Ltd. as well as covenants in the sale deed dated 18.02.2015. Therefore, stand taken in order dated 20.04.2018, which has been affirmed by the Hon'ble Supreme Court also vide its order dated 06.10.2021, is to be followed in the present objection.

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**Order:**

21. Given the above, objection raised by the Objectors with respect to flat bearing no. A7-101 situated at 1st Floor, Pearls Paradise, Village - Dhoran Khas, Pargana - Parwadoon, District - Dehradun, Uttrakhand, is liable to be accepted and is accordingly allowed.



Place: Mumbai

Date: December 17, 2025

For and on behalf of Justice (Retd.) R. M. Lodha  
Committee (in the matter of PACL Ltd.)

*Preeti Patel*  
17/12/2025  
PREETI PATEL

Recovery Officer

*Kshama Wagherkar*  
17/12/2025  
KSHAMA WAGHERKAR

Recovery Officer

*Saroj Kumar Sahu*  
17.12.25  
SAROJ KUMAR SAHU

Recovery Officer

प्रीति पटेल / PREETI PATEL  
उप महामन्त्रक एवं वसूली अधिकारी  
Deputy General Manager & Recovery Officer  
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Justice (Retd.) R. M. Lodha Committee  
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क्षमा प्र. वाघेरकर / KSHAMA P. WAGHERKAR  
महाप्रबंधक एवं वसूली अधिकारी  
General Manager & Recovery Officer  
न्यायमूर्ति (सेवानिवृत्त) आर. एम. लोढा कमेटी  
Justice (Retd.) RM Lodha Committee  
(पीएसीएल लि. के मामले से संबंधित, मुंबई) / (in the Matter of PACL Ltd. Mumbai)

सरोज कुमार सहु / SAROJ KUMAR SAHU  
उप महामन्त्रक एवं वसूली अधिकारी  
Deputy General Manager & Recovery Officer  
न्यायमूर्ति (सेवानिवृत्त) आर. एम. लोढा कमेटी  
Justice (Retd.) R. M. Lodha Committee  
(पीएसीएल लि. के मामले से संबंधित, मुंबई) / (in the Matter of PACL Ltd. Mumbai)

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मिस्टर डेविट ब्रॉडबेन्ट ने अपनी विद्या का अध्ययन अंग्रेजी विद्यालय में किया। वह अपनी विद्या का अध्ययन अंग्रेजी विद्यालय में किया।