

**GOVERNMENT OF UTTAR PRADESH
INDUSTRIAL DEVELOPMENT DEPARTMENT SECTION-4**

No. 1843 /77-4-26/125 Appeal/25

Lucknow : Dated : 06 May, 2026

M/s AIMS Promoters Pvt. Ltd. ... Revisionist

Versus

New Okhla Industrial Development Authority (NOIDA) ... Respondent

FINAL ORDER

The present Revision Petition has been filed under Section 41(3) of the U.P. Urban Planning & Development Act, 1973, read with Section 12 of the U.P. Industrial Area Development Act, 1976, challenging the demand notice dated 08.12.2025 issued by the Respondent Authority.

At the outset, it is necessary to take note of the proceedings before the Hon'ble High Court of Judicature at Allahabad, Lucknow Bench, including Contempt Application (Civil) No. 1246 of 2026 (M/s AIMS Promoters Pvt. Ltd. vs State Authorities), wherein, vide order dated 08.04.2026, notice has been issued on the aspect of alleged non-compliance of earlier directions, and the matter has been directed to be listed further.

The present matter has been examined in detail on the basis of records, pleadings, and submissions made. Learned counsel Shri Kartikey Dubey appeared on behalf of the Revisionist, and Smt. Vandana Tripathi, ACEO, represented the Respondent Authority through video conference.

From the record, it emerges that Plot No. GH-02, Sector 75, admeasuring 20,000 sq. m., was allotted on 03.12.2010. The lease deed was executed on 02.02.2012, and the building plans were approved on 13.01.2012. However, the project faced significant disruption at its inception due to encroachment and title-related disputes during 2012–2013, followed by statutory restrictions pursuant to orders relating to the Okhla Bird Sanctuary during 2013–2015. These events, as borne out from the record, materially constrained the Revisionist's ability to undertake construction and utilize the allotted land.

The existence of such impediments stands corroborated by contemporaneous material and has also been recognized in the order dated 18.04.2025 passed by the then Principal Secretary, Infrastructure & Industrial Development Department (Shri Alok Kumar), wherein the period from 02.01.2012 to 19.08.2015 was declared as zero period with consequential benefits.

The relevant portion of the said order reads as under:

"On the basis of the above discussion, the order dated 21.03.2023 passed by the Respondent Authority is hereby set aside. The period between 02.01.2012 and 19.08.2015 is declared as zero period insofar as the Revisionist is concerned, entitling it to all consequential benefits as per the extant policies of the Respondent Authority. The Revisionist has agreed to settle the dues after adjusting the claims for the zero period, preferably within a period of three months from the date on which the Respondent Authority serves the revised calculation sheet in compliance with this order."

Notwithstanding the above, it is evident that the Respondent Authority, while determining the dues, has not demonstrably implemented in full measure the binding directions contained in the order dated 18.04.2025. The recalculation undertaken does not clearly reflect full adjustment of the zero period benefits, nor does it provide a transparent, component-wise computation demonstrating the manner in which such benefits have been incorporated. The failure to implement a binding order in its entirety renders the subsequent exercise of recalculation legally untenable.

Accordingly, the Chief Executive Officer, NOIDA is directed to examine the matter, fix responsibility of the concerned officials, and take appropriate action in accordance with law for non-compliance of the binding order dated 18.04.2025.

A further significant aspect emerging from the record is the substantial and unexplained variation in demand figures raised by the Respondent Authority over time. The successive revisions of dues during the course of proceedings indicate inconsistency in computation, and in the absence of a transparent and reasoned reconciliation, the impugned demand cannot be treated as reliable or in conformity with the order dated 18.04.2025:

Another relevant factor is the action of sealing 127 flats of the Revisionist, which materially affected his ability to generate revenue from the project. It is noted that 62 flats have since been de-sealed; however, continued restrictions on monetization, coupled with insistence on immediate payment, create an inequitable situation and adversely impact both project viability and recovery of dues.

The present dispute is thus found to have arisen primarily on account of inconsistent computation and incomplete implementation of binding directions, rather than any demonstrable case of wilful default.

In view of the above facts and circumstances the demand dated 08.12.2025 suffers from serious infirmities, both in computation and in adherence to binding directions, including incomplete implementation of the order dated 18.04.2025, lack of transparency in calculation, and inconsistency with Government Order No. 7774/77-4-2023-6011/2023 dated 21.12.2023. Accordingly, the said demand is hereby set aside.


Consequently, the Respondent Authority is directed to undertake a fresh and comprehensive recalculation of dues, strictly in terms of the order dated 18.04.2025, ensuring full grant of zero period and proper adjustment of all consequential components. The recalculation shall be supported by a detailed, component-wise statement clearly indicating the basis of computation and adjustments made at each stage. Such exercise shall be completed within a period of two weeks.

Upon recalculation, the outstanding dues shall be restructured in accordance with Government Order dated 21.12.2023 applicable to legacy stalled real estate projects. Further, in order to facilitate recovery and ensure viability of the project, the Respondent Authority shall take steps for phased de-sealing of the remaining flats, subject to execution of an undertaking by the Revisionist and compliance with the revised payment schedule.

The Revisionist shall strictly adhere to the payment schedule so determined and cooperate in completion and monetization of the project. Any failure to comply shall entitle the Respondent Authority to proceed in accordance with law.

A balanced and legally compliant approach, as directed above, is necessary to ensure both recovery of public dues and completion of the project.

Ordered accordingly.


(Deepak Kumar)

Infrastructure & Industrial Development Commissioner

Letter No. 1843/77-4-26/125 Appeal/25 Dated:as above

1. Chief Executive Officer, NOIDA.
2. M/s Aims Promoters Pvt. Ltd.
3. Director I.T. Invest U.P. - to upload it on the department's website.
4. Guard File

By Order


(Nirmesh Kumar Shukla)
Joint Secretary