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**CENTRAL ADMINISTRATIVE TRIBUNAL
PRINCIPAL BENCH**

OA No. 2698/2004

New Delhi this the 20th day of July, 2005

**Hon'ble Mr. V.K.Majotra, Vice Chairman (A)
Hon'ble Mrs. Meera Chhibber, Member (J)**

Vijay Khanna,
Director General of Income Tax
(Research) Drum-shaped Building,
I.P.Estate, New Delhi.

(By Advocate Shri P.P.Khurana, Senior counsel
with Ms. Tamali Wad)

Applicant

VERSUS

1. Union of India, through
Secretary,
Department of Revenue,
Ministry of Finance,
North Block, New Delhi.
2. Chairman,
Central Board of Direct Taxes,
Department of Revenue,
Ministry of Finance, North Block.
New Delhi.

Respondents

(By Advocate Shri V.P.Uppal)

O R D E R

(Hon'ble Mrs. Meera Chhibber, Member (J)

By this OA, applicant has challenged the chargesheet dated 14.10.2004 whereby following charges have been leveled against the applicant:

Article-1

That Shri Vijay Khanna, CIT, Rajkot during F.Y., 1996-97, while exercising the powers of according approval to search and seizure assessments for a block period



under proviso below section 158 BG of the I.T. Act, acted with gross negligence and mala fide intent in the case of M/s D.V.Salt Works by refusing to accord approval to the Assessing Officer for the assessment proposed on the basis of statement of disclosure made by the assessee u/s 132(4) of the I.T. Act during the search and seizure proceedings and directing, instead, that the assessment be made by accepting the assessee's retraction of the disclosure and by unduly allowing various other issues in favour of the assessee.

By his above acts Shri Khanna failed to maintain absolute integrity and devotion to duty and exhibited conduct unbecoming of a government servant, thereby violating the provisions of Rules 3(1)(i), 3(1) (ii) and 3 (1) (iii) of the CCS (Conduct) Rules, 1964.

Article-II

That Shri Vijay Khanna, CIT, Rajkot during F.Y. 1996-97, while exercising his powers of according approval to search and seizure assessments for a block period under proviso below section 158 BG of the I.T. Act, acted with gross negligence and mala fide intent in the case of M/s Radhika Jewellers by refusing to accord approval to the Assessing Officer for the assessment proposed on the basis of statement of disclosure made by the assessee u/c 132(4) of I.T. Act during the search and seizure proceedings and directing, instead, that the assessment be made by accepting the assessee's version regarding gold loans worth Rs. 59.50 lakhs which the assessee had disclosed u/s 132(4) and which the available evidence also showed to be unexplained and bogus.

By his above acts Shri Khanna failed to maintain absolute integrity and devotion to duty and exhibited conduct unbecoming of a government servant, thereby violating the provisions of Rules 3 (1) (i), 3(1) (ii) and 3 (1) (iii) of the CCS (Conduct) Rules, 1964.

Article-III

That Shri Vijay Khanna, CIT, Rajkot during F.Y. 1996-97, while exercising his powers of according approval to search and seizure assessments for a block period under proviso below section 158 BG of the I.T. Act, acted with gross negligence and mala fide intent in the case of M/s Amrut Jewellers, by refusing to accord approval to the Assessing Officer for the assessment proposed on the basis of statement of disclosure made by the assessee u/s 132(4) of the I.T. Act during the search and seizure proceedings and directing, instead, that the assessment be made by accepting, as explained, the cash and gold jewellery earlier disclosed as unaccounted and by valuing the unaccounted silver in a manner favourable to the assessee.

By his above acts Shri Khanna failed to maintain absolute integrity and devotion to duty and exhibited conduct unbecoming of a government servant,



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thereby violating the provisions of Rules 3 (1) (i), 3 (1) (ii) and 3 (1) (iii) of the CCS (Conduct) Rules, 1964.

Article-IV

That Shri Vijay Khanna, CIT, Rajkot during F.Y. 1996-97, while exercising his powers of according approval to search and seizure assessments for a block period under proviso below section 158BG of the I.T. Act, acted with gross negligence and mala fide intent in the case of Mansukhlal Adesara and Jitendra Adesara of Amrut Jewellers group by failing to take cognizance of vital evidences found in the course of search demanding addition in the hands of Mansukhlal Adesara in respect of unaccounted sale of silver and in the hands of Jitendra Adesara in respect of unaccounted stock of silver.

By his above acts Shri Khanna failed to maintain absolute integrity and devotion to duty and exhibited conduct unbecoming of a government servant, thereby violating the provisions of Rules 3 (1) (i), 3 (1) (ii) of the CCS (Conduct) Rules, 1964.

Article- V

That Shri Vijay Khanna, CIT, Rajkot during F.Y 1996-97, while exercising his powers of according approval to search and seizure assessments for a block period under proviso below section 158 BG of the I.T. Act, acted with gross negligence and mala fide intent in the case of M/s Aditya Cargo Transport and M/s ACT Shipping Ltd., by according approval to the Assessing Officer for the assessments proposed on the basis of subsequent and belated retraction by assessee of its earlier statement of disclosure u/s 132(4) made during the search and seizure proceedings and by endorsing the Assessing Officer's proposal to compute the assessee's income as per its explanation and in a manner favourable to it, without carrying out necessary verification and without considering the evidence of the seized documents. Shri Khanna in the said case also withheld vital information required to be communicated to the Settlement Commission.

By his above acts Shri Khanna failed to maintain absolute integrity and devotion to duty and exhibited conduct unbecoming of a government servant, thereby violating the provisions of Rule 3 (1) (i), 3 (1) (ii) and 3 (1) (iii) of the CCS (Conduct) Rules, 1964.

Article - VI

That Shri Vijay Khanna, CIT, Rajkot during F.Y 1996-97, while exercising the powers of according approval to search and seizure assessments for a block period under proviso below section 158BG of the I.T. Act, acted with gross negligence and mala fide intent in the case of M/s Nivinchandra Jewellers, by accordingly approval to the Assessing Officer for the assessment proposed on the basis of

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subsequent and belated retraction made by the assessee of its earlier statement of disclosure u/s 132(4) of the I.T. Act made during the search and seizure proceedings and by endorsing the Assessing Officer's proposal to compute the assessee's income by accepting, as explained, the unaccounted stock of gold and other undisclosed income detected in search proceedings, while ignoring vital evidences available in the seized records. Shri Vijay Khanna also acted with gross negligence and furthered the cause of the assessee by directing the release of seized documents within a week of the approval for block assessment, with the result that while finalizing the block assessment proceedings in the partners' cases, the respective Assessing Officers were prevented from accessing the original seized documents.

By his above acts Shri Khanna failed to maintain absolute integrity and devotion to duty and exhibited conduct unbecoming of a government servant, thereby violating the provisions of Rules 3 (1) (i), 3 (1) (ii) and 3 (1) (iii) of the CCS (Conduct) Rules, 1964.

Article- VII

That Shri Vijay Khanna, CIT, Rajkot during F.Y 1996-97 while exercising his powers of according approval to search and seizure assessments for a block period under proviso below section 158 BG of the I.T. Act, acted with gross negligence and male fide intent in the case of M/s Ashtalaxmi Developers, by directing that in making the assessment, addition in respect of cash loans of Rs. 8 lakhs and disallowance of Rs. 13.80 lakhs U/s 40A (3) of the I.T. Act, which was warranted in terms of evidences available on the record, should not be made.

By his above acts Shri Khanna failed to maintain absolute integrity and devotion to duty and exhibited conduct unbecoming of a government servant, thereby violating the provisions of Rules 3 (1) (i), 3 (1) (ii) and 3 (1) (iii) of the CCS (Conduct) Rules, 1964.

2. It is submitted by applicant that this charge sheet is absolutely illegal, unwarranted, unsustainable in law as such liable to be quashed. Applicant has challenged above said charge sheet on following grounds.

(1) It is submitted by applicant that while the applicant was posted as the Commissioner of Income Tax in Rajkot, Gujrat during the year 1996-97, in a large number of search actions carried out by the Income Tax Department, confessional statements under Sec. 132(4) of the IT Act for surrender of undisclosed income were



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recorded by officers of investigation wing of I.T. Deptt., which were alleged to be obtained under duress, threat and coercion. The reckless manner in which the Investigation Wing at Rajkot had initiated search, seizure and survey actions, led to widespread resentment in the business community resulting in large scale agitations, demonstrations and strikes of various trade associations. This was coupled with incidents of damage to government property and attacks on personnel of the IT Department. The applicant being the local Commissioner of Income Tax was actively involved in bringing the explosive situation under control by holding meetings with the different trade associations as well as functionaries of the Centre, State and the Investigation Wing of the IT Department. In order to find an amicable solution to the problem, an assurance was given to the trade associations at the behest and with concurrence of higher authorities that such officers of the Investigation Wing of the IT Department who were responsible for obtaining forcible confessions in search and seizure cases would be transferred and the confessions which were not supported by seized material or other corroborated evidence would not be taken into account while approving block assessments under Sec. 158 BG of IT Act. That some of the officers of investigation Wing of I.T. Deptt. who were responsible for obtaining forcible confessions in search and seizure were shifted to other places. In light of this background, the applicant says and submits, that whenever matters were referred to the applicant for according approval to block assessments u/s 158 BG of the IT Act, he did so keeping in mind the broad commitment made by the Department and wherever the disclosures were not based on evidence found in the course of the search, suitable instructions were issued to the Assessing Officers as per the merits of each case. Thus he was only performing his duties by exercising the power vested in

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him therefore, any quasi judicial action performed by him based on merits of each case cannot be termed as a mis conduct. After all he cannot be expected to act like a rubber stamp by accepting whatever assessing officer had done. Power is given to superior officers to exercise it and if he exercised the power given to him it cannot be used against him even if it is found to be erroneous by other authority unless it is found that he unduly favoured the assessee or he acted with an ulterior motive.

(2) He also relied on CVC instructions dated 29.6.1999 and 31.10.2002 to state that since the chargesheet has been issued based on pseudonymous complaints dated 18.2.1998 and 2.4.1997, the very issuance of chargesheet is bad in law because these instructions categorically state that under no circumstances should any investigation be commenced or action initiated on anonymous/pseudonymous complaints. They should invariably be filed. Violations of instructions shall be viewed seriously by the Commission.

(3) Counsel for applicant drew our attention to the averments to show that it is an indisputed fact that chargesheet was issued on the basis of complaints dated 18.2.1997 and 2.4.1997 which were sent in the name of Shri M.P. Sarda, Chartered Accountant but he categorically denied having signed or sent any such complaint in his statement, therefore, counsel for the applicant strenuously argued that these complaints being pseudonymous in nature should have been filed and no action could have been taken on such complaint in view of CVC's own instructions as these instructions are binding on department as well as CVC also. It was further submitted by applicant that the instructions issued by CVC show the policy decision is taken, they are expected to follow



the same in all cases and even CVC is bound by its own instructions and could not have ignored them.

(3) He next contended that there was difference of opinion between members and even the Hon'ble Minister had observed there was no need to issue chargesheet yet charge sheet has been issued at the instance of CVC which is not permissible because it shows CVC is dictating to the disciplinary authority.

3. Counsel for the applicant placed reliance on following judgements:

1997(7) SCC 409 Z.B.Nagarkar Vs. UOI

2001 (6) SCC 491 P.C.Joshi Vs. State of UP

2004 (5) SCC 689 Noratanmal Vs. M.R.Murli

AIR 1962 SC 1621 Ujjam Bai Vs. State of UP

1993(1) SCC 13 State Bank of India Vs. D.C.Agarwal

1996 (8) SCC 735 Rattanlal Bohra Vs. State of Rajasthan

2005 (1) SCC 625 UOI Vs. EID Parry

P.M. Ramalingam Vs. Director General, CRPF Madras High Court

4. Counsel for the applicant also submitted that applicant was due for his promotion after the complaints were sent and in all probabilities these complaints were engineered by seizure officers whose actions were not approved by applicant.

5. In any case he did get his promotion as CCIT in 29.5.2001 but he has been denied his promotion as member CBDT even though persons junior to him were empanelled thus causing grave humiliation to the applicant. He has, however, filed a separate OA for that purpose.

6. Counsel for the respondents, on the other hand, opposed this OA by submitting that OA is premature at this stage and Hon'ble Supreme Court has repeatedly held that courts should not interfere at the stage of issuance of chargesheet and charge sheet can be issued even against officers who are performing quasi judicial functions but only after close scrutiny of his actions and if the circumstances so warrant. In the instant case on close scrutiny it revealed that applicant had conferred undue benefits to the assessee by allowing the assessee to retract his statement in respect of the amount surrendered during the proceedings of search and seizure without any material evidence.

7. Respondents also relied on Section 132 H of I.T. Act to show that the statements made by such persons who is found to be in possession or control of any books of accounts document money or other valuable article during the course of search and seizure can be used as evidence in any proceedings therefore, if such statements were recorded during search and seizure it was not proper for applicant to hold the brief for assessee without any material evidence/independent evidence to state that statements were recorded under duress. They have stated that approvals accorded by the applicant were with mala fide intention because he allowed the assessee to retract from the disclosure made by him under Sec. 132 (4) of the IT Act without any strict evidence.

8. They have denied there was any pressure from CVC. On the contrary proper procedure was followed and charge sheet has been issued with the approval of competent authority.

9. They have further submitted that as per statutory provision it is necessary to seek the advice of CVC before initiating disciplinary proceedings against Senior 'A' Officer therefore, there is no illegality in the procedure adopted.



10. As far as CVC instructions are concerned it was submitted by the counsel that they are prospective in nature, therefore, would not apply in present case.

11. The very purpose of issue of a chargesheet and conduct of inquiry is to afford the charged officer full opportunity, to put forward his case with detailed explanation before the Inquiry Officer so that it may be examined. The enquiry is held under well established procedure laid down under CCS (CCA) Rules which ensures natural justice and fair play.

12. Counsel for respondents relied on following judgements :

(i) Union of India and Ors Vs. A.N. Saxena

1992(3) SCC 124

(ii) Union of India & Ors Vs. K.K.Dewan

1993(2) SCC 56

(iii) UOI Vs. Upendra Singh

1994(3) SCC 357

13. We have heard both the counsel and perused the pleadings as well as records produced by the respondents.

14. From perusal of records it is seen that :

(1) there was indeed agitation resorted to by the Traders Association against obtaining forcible confession during searches and seizure which was diffused with the intervention of Sr. Officers of Income Tax, District Magistrate, Superintendent of Police and even the Minister concerned at the relevant time in around 1996 by assuring the Traders that each case would be examined for block assessment individually at the higher level and full justice would be done.



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(2) Complaints dated 18.2.1997 and 2.4.1997 were sent in the name of M.P.Sharda, Chartered Accountant but he appeared before authorities and gave a categorical statement that such complaint was neither signed by him nor issued from his office it is thus clear that these complaints were pseudonymous complaints.

(3) It is also clear from official records that the basis of issuance of chargesheet are these very pseudonymous complaints.

(4) In spite of it show cause notice dated 18.7.2001 was given to the applicant calling his explanation for same cases which were mentioned in the complaints whereas instructions issued by CVC are dated 29.6.1999 and 31.1.2002 wherein it is clearly mentioned that no action should be taken on anonymous and pseudonymous complaints. They should be filed.

(5) As far as issuance of chargesheet is concerned it cannot be said that CVC pressurized the disciplinary authority because proper procedure has been followed.

15. It is correct that there were different views expressed by the member. When file was placed before the Hon'ble Minister even he observed in the file that there are divergent views given by the Secretary (R), Chairman, and Member (P) of CBDT that out of 50 odd cases in which Shri Vijay Khanna gave approval on assessments there were different opinions only on 6 cases. The views of CVC about such allegations have been retracted. All this occurred in the backdrop of an agitation alleging excesses. Under these circumstances the balance of advantage would lie in favour of Shri Vijay Khanna. Therefore, the proposed proceedings need not be pursued. Since there were different



opinions between CVC and the Minister, the file was referred to DOP&T in accordance with rules who observed that the case has been examined in the light of written submissions given by Shri Vijay Khanna and after seeing the advice of disciplinary authority and CVC and the preliminary report it is felt that the departmental enquiry is absolutely essential. After getting the advice from DOP&T the file was again referred to the Finance Minister who once again discussed the matter and gave his approval for initiating the proceedings against the applicant.

16. From the above, it is absolutely clear that this cannot be said to be initiation of chargesheet at the instance of CVC because the matter was thereafter referred to DOP&T and the recommendations of the DOP&T was given only after the approval of the Hon'ble Prime Minister who is in charge of Department of Personnel and Training. Thereafter Finance Minister had also applied his mind and it was only after his approval, that the charge sheet was issued against the applicant. Therefore, the contention of the applicant that chargesheet was issued at the instance of CVC is rejected.

17. Coming to the next contention, counsel for applicant strenuously argued that no mis conduct can be alleged to have been committed by the applicant inasmuch as he only performed his duty and he cannot be excepted to act like a rubber stamp. He has also drawn our attention to various sentences of imputation of article of charges to show that this cannot be stated to be a mis-conduct against the applicant. However, we are fully aware of our constraints because the Hon'ble Supreme Court has repeatedly held that it is not even in the domain of Tribunal to look into the correctness of charges as that is the role of enquiry officer. There is a very thin line. It is very easy to suggest that charge leveled against the applicant itself is not maintainable but for coming to the conclusion



whether charge is made out or not definitely one would have to go into the merits of the chargesheet and that is why the Hon'ble Supreme Court has observed as under.

18. In UOI Vs. K.K.Dewan reported in 1993 (2) SCC 56. The Hon'ble Supreme Court has held as under:

"28. Certainly, therefore, the officer who exercises judicial or quasi judicial powers acts negligently or recklessly or in order to confer undue favour on a person is not acting as a Judge. Accordingly, the contention of the respondent has to be rejected. It is important to bear in mind that in the present case, we are not concerned with the correctness or legality of the decision of the respondent but the conduct of the respondent in discharge of his duties as an officer. The legality of the orders with reference to the nine assessments may be questioned in appeal or revision under the Act. But we have no doubt in our mind that the Government is not precluded from taking the disciplinary action for violation of the Conduct Rules. Thus, we conclude that the disciplinary action can be taken in the following cases:

- (i) Where the officer had acted in a manner as would reflect on his reputation for integrity or good faith or devotion to duty;
- (ii) if there is prima facie material to show recklessness or misconduct in the discharge of his duty;
- (iii) if he has acted in a manner which is unbecoming of a Government servant;
- (iv) if he had acted negligently or that he omitted the prescribed conditions which are essential for the exercise of the statutory powers;
- (v) if he had acted in order to unduly favour a party;
- (vi) if he had been actuated by corrupt motive, however small the bribe may be because Lord Coke said long ago "though the bribe may be small, yet the fault is great.

29. The instances above catalogued are not exhaustive. However, we may add that for a mere technical violation or merely because the order is wrong and the action not falling under the above enumerated instances, disciplinary action is not warranted. Here, we may utter a word of caution. Each case will depend upon the facts and no absolute rule can be postulated".



The question now arises whether it can be said to be mere technical violation or it can be said that applicant acted in order to unduly favour the party. Since there is specific charge against the applicant that he acted in a manner unduly favouring the party, according to us the charge gets covered under clause 5 of the parameters laid down by Hon'ble Supreme Court under which circumstances the conduct of an officer can be questioned even though he is performing Quasi judicial functions. At this stage we are sure that we cannot give opinion on the correctness or otherwise of the charges levelled against the applicant as that would be premature at this stage.

19. Counsel for applicant has relied on a number of judgements to state that the allegations made against the applicant cannot be termed as mis conduct but we do not think that it would be proper for us to make any comment on that aspect at this stage therefore, all those points are being left open. In the case of UOI & Ors Vs. Upendra Singh reported in 1994 (3) SCC 357. The Hon'ble Supreme Court held specifically that at the stage of charge sheet, the Tribunal has no jurisdiction to go into the correctness or truth of the charges. The Tribunal cannot take over the functions of the disciplinary authority. The truth or otherwise of the charges is a matter for the disciplinary authority to go into. The Tribunal can look into the same only at the final stage after the final orders are passed by the disciplinary and appellate authority. We therefore, do not wish to advert on this issue at all at this stage.

20. The last contention raised by counsel for applicant is with regard to pseudonymous complaint. We have already observed above that from the records it is clear that the chargesheet was issued pursuant to the pseudonymous complaints dated 18.2.1997 and 2.4.1997. It is also clear from the instructions issued by CVC on 29.6.1999



and 31.1.2002 that no action is required to be taken on such anonymous /pseudonymous complaints. In fact CVC had made it clear in its instructions dated 31.1.2002 that some Govt. Departments/Orgns. and in particular Banks are not complying with the CVC's instructions and have been taking cognizance/action on anonymous/pseudonymous complaints. Under the provisions they are trying to verify the correctness but even this line of action is not permitted by CVC. In the last paragraph it is stated as under:

" It is hereby reiterated that, under no circumstances should any investigation be commenced or action initiated on anonymous/pseudonymous these should invariably be filed. Any violation of this instruction will be viewed seriously by the commission".

21. After CVC had issued these instructions in such a categorical term and made it clear that under no circumstances any action should be taken on anonymous/pseudonymous complaints, we are of the opinion that such instructions are required to be followed uniformly in all the cases. There can be no scope for taking different views on pseudonymous complaints as that would allow scope to pick and choose which method cannot be countenanced and that would amount to arbitrariness and discrimination. If such a policy decision is taken and communicated to all for being followed then it must be applied all such cases with the same yardstick without any deviation. Then alone it can be said that department is working in a fair manner, we have already observed above, that the charge in this case is definitely based on pseudonymous complaints as mentioned above. Now the question arises whether these instructions issued by CVC on 29.6.1999 and 31.1.2002 would be applicable in the case of applicant or can it be applied with retrospective effect or not. It is submitted by the applicant that the charge sheet was issued against the applicant only on 14.10.2002 whereas the instructions issued by CVC are dated 29.6. 1999 and 31.1.2002. Therefore, these



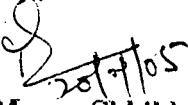
instructions will definitely have application whereas the counsel for respondents has submitted that since the complaint received was in 1997 and they had also been acted upon whereas the instructions of CVC came in a much later stage, therefore, these instructions would have no application in the present case. There is not much scope for us to adjudicate this issue as counsel for applicant has relied on judgement given by the High Court of Madras in the case of P.M. Ramalingam Vs. The DG CRPF wherein this very point has been dealt with and after referring to the submissions made by both the counsel it was held as under:

“Considering the fact that CVC has issued a circular on 29.6.1999 that “no action should be taken on anonymous pseudonymous petitions/complaints” and they “shall be” filed and considering the fact that this proceedings against the petition both discreet enquiry and preliminary enquiry were initiated only on some anonymous letters, the benefits of this communication is available to the petitioner also. Further the communication is very specific that “no action should at all be taken” on such anonymous letters. The preliminary enquiry did not conclude on the date when this communication was sent by CVC. Admittedly the impugned report of the preliminary enquiry was subsequent to this communication. The report is dated 25.5.2000. The prohibition that “no action should at all be taken” will cover all pending proceedings on that date. No action of any nature or any kind shall be taken. The communication is very specific and emphatic. No authority can ignore this communication act contrary to the terms of that communication. Any steps or any orders of any kind contrary to CVC communication is not valid and becomes illegal and unenforceable in law. Therefore, though the said communication is subsequent to the date of ordering the preliminary enquiry, inasmuch as the entire proceedings are under challenge in the writ petition, the petitioner is entitled to rely upon the above CVC communication. Therefore, inasmuch as the preliminary enquiry was initiated on the basis of anonymous letter, the entire report is liable to be quashed and accordingly it is quashed”.

22. In the instant case also it is seen that though the complaint was dated 18.2.1997 and 2.4.1997, preliminary show cause notice was issued to applicant only on 18.7.2001 i.e. after the instructions dated 29.6.1999 had been issued by the CVC. Therefore, action was clearly taken against the applicant after the instructions of CVC was issued.



Therefore, the facts of the present case are similar to that of P.M.Ramalingam Vs.DG.CRPF case (supra). we are only court of first instance. Therefore, are bound by the findings given by the Hon'ble High Court of Madras. Counsel for respondents had faintly argued that this is a judgement given by the Single Bench of the High Court but whether it is a Single Bench or DB judgement ^{it is} _{does not} make any difference. Any judgment given by the Hon'ble High Court is binding on us and if Tribunal has different views it can neither ignore the judgement given by High Court nor over rule the judgement. Therefore, keeping in view the judgement given by the Hon'ble High Court as mentioned above, the present OA has to be allowed on this ground alone. Since chargesheet was issued on pseudonymous complaint and since CVC has also stated that no action could be taken on anonymous / pseudonymous complaints, therefore, the charge sheet is quashed and set aside. The OA is accordingly allowed. No order as to costs.


(Mrs. Meera Chhibber)
Member (J)


(V.K.Majotra)
Vice Chairman (A)

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