

BEFORE THE CENTRAL ADMINISTRATIVE TRIBUNAL

BANGALORE BENCH: BANGALORE

DATED THIS THE 22ND DAY OF DECEMBER, 1986.

PRESENT:

Hon'ble Mr. Justice K.S. Puttaswamy,

.. Vice-Chairman.

And:

Hon'ble Mr. L.H.A. Rego,

.. Member(A)

APPLICATIONS NUMBERS 516 AND 1348 OF 1986.

A.R. Nagaraja,  
Aged about 54 years,  
S/o late M. Ramaiah,  
Room No. 135, Hotel Madhuvan,  
Chamarajpet, Bangalore-19.

.. Common applicant.

(By Sri M.S. Nagaraja, Advocate)

v.

1. The Commissioner of Income Tax,  
Karnataka-1, Bangalore-1.

2. The Central Board of Direct Taxes,  
New Delhi by its Chairman.

.. Respondents.

(By Sri M.S. Padmarajaiah, Standing Counsel)

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These applications coming on for hearing, Vice-Chairman made the following:

ORDER

As the questions that arise for determination in these cases are interconnected, we propose to dispose of them by a common order.

2. Sri A.R. Nagaraja, the common applicant in these cases initially joined service as a Stenotypist in the Income-Tax Department of Government of India. On his passing departmental examinations and suitability, he was promoted as an Upper Division Clerk, then as an Inspector of Income-Tax and finally as Income tax Officer (Group-B), a Class-II Gazetted post on 21-11-1978. From 21-11-1978 the applicant has been working as 'ITO' Group-B in one or the other office

to

to which he had been posted. In Order No.C.34/Vig/Com/ARN/84 dated 26-7-1984 (Annexure-A) the Commissioner of Income-Tax, Karnataka-I,Bangalore ('Commissioner') who is the appropriate authority under Rule 56(j) of the Fundamental Rules ('FR') had compulsorily retired the applicant from service from 27-7-1984 and the same reads thus:

"C.No.34/Vig/Com/ARN/84

Office of the Commissioner  
of Income-Tax,Karnataka-I,  
Bangalore,Dated 26-7-1984.

O R D E R

Whereas the Commissioner of Income-tax, Karnataka-Bangalore, is of the opinion that it is in the public interest to do so;

Now, Therefore, in exercise of the powers conferred by Clause(j) of Rule 56 of the Fundamental Rules, the Commissioner of Income-Tax,Karnataka-I,Bangalore, hereby retires Shri A.R.Nagaraja, Tax Recovery Officer-II,Bangalore with immediate effect, he having already attained the age of 50 years. Shri Nagaraja shall be paid a sum equivalent to the amount of his pay plus allowances for a period of three months calculated at the same rate at which he was drawing them immediately before his retirement.

(F.J.Fernandez)

Commissioner of Income-Tax,  
Karnataka-I, Bangalore.

To

Sri A.R.Nagaraja, Tax Recovery Officer-II,Bangalore. He should hand over charge to Sri S.B.Aswathanarayana,Tax Recovery Officer-I, Bangalore on 27th July,1984."

In Writ Petition No.12603 of 1984 presented on 30-7-1984 the applicant challenged the validity of FR 56(j) and the order made by the Commissioner before the High Court of Karnataka under Article 226 of the Constitution of India on diverse grounds that will be noticed and dealt by us in due course. Under Section 29 of the Administrative Tribunals Act of 1985 ('the Act') the said writ petition has been transferred to this Bench for disposal and the same has been registered as Application No.1348 of 1986.

3. In the year 1983-84 the applicant was working as a Tax Recovery Officer ('TRO') Unit-II, Bangalore ('Unit-II'). Under a scheme

evolved

evolved by the Central Board of Direct Taxes ('CBDT'), Unit-II was declared as one of the units eligible for rewards thereunder which entitled the applicant for a cash reward of Rs.1600-00 to be paid in due course. But, before that payment could be made, the applicant was compulsorily retired under FR 56(j) and the same has not been paid to him on that ground as stipulated in Clause 7(2) of the scheme. In Application No. 516 of 1986 made under Section 19 of the Act, the applicant has challenged the validity of Clause 7(2) of the scheme and has sought for a direction to the respondents to make payment of the sum of Rs.1600-00.

4. In justification of FR 56(j), the order of retirement made by the Commissioner under Clause 7(2) of the Scheme and the action thereunder the respondents have filed their separate replies.

5. Dr. M.S.Nagaraja, learned Advocate has appeared for the applicant in both the cases. Sri M.S.Padmarajaiah, learned Central Government Senior Standing counsel has appeared for the respondents in both the cases.

6. On the pleadings and the contentions urged before us the following points arise for our determination in the two cases:

A.No.1348/86.

1. Whether FR 56(j) was valid or not?
2. Whether before retiring a civil servant under FR 56(j) was the appropriate authority required to issue him a show cause notice, consider the representations, if any, to be filed by him thereto and then provide him an opportunity of oral hearing or not?
3. Whether compulsory retirement was a concealed punishment made in violation of Article 311(2) of the Constitution or not?
4. Whether the compulsory retirement of the applicant was valid or not?

A.No. 516 OF 1986

1. Whether Clause 7(2) of the Scheme is valid or not?
2. Whether the refusal to make payment of cash reward of Rs.1600-00 to the applicant was justified or not?

We

We proceed to examine these points in their order.

A.No.1348/1986.

RE:POINT NO.1.

7. Dr. Nagaraja has urged that FR 56(j) conferring absolute and unguided power on the appropriate authority to compulsorily retire a civil servant at its sweet will and pleasure, was violative of Articles 14 and 21 of the Constitution and was void. In support of his contention Dr.Nagaraja has strongly relied on the rulings of the Supreme Court in SMT. MANEKA GANDHI v. UNION OF INDIA AND ANOTHER (AIR 1978 Supreme Court 597) and OLGA TELLIS v. BOMBAY MUNICIPAL CORPORATION AND OTHERS (AIR 1986 Supreme Court 180).

8. Sri Padmarajaiah has urged that in the absence of a declaration sought, the validity of FR 56(j) cannot be adjudicated and that even otherwise its validity was concluded by the Supreme Court in T.G.SHIVACHARANA SINGH AND OTHERS v. THE STATE OF MYSORE (AIR 1965 Supreme Court 280); UNION OF INDIA v. COL.J.N. SINHA (1970(2) SCC 458) and UNION OF INDIA v. M.E.REDDY AND ANOTHER (1980 S.C.(L&S)179).

9. In S.B.ASWATHA NARAYANA AND OTHERS v. GOVERNMENT OF INDIA AND OTHERS (Application No.132 of 1986 and connected cases decided on 28-11-1986) we have upheld the validity of FR 56(j) rejecting this very contention. Dr. Nagaraja has not urged any new ground to take a different view. For the very reasons stated in Aswathanarayana's case, we reject the challenge of the applicant to FR 56(j).

RE:POINT NO.2.

10. Dr. Nagaraja urged, that before making an order for compulsory retirement under FR 56(j) which results in serious civil consequences to the civil servant, the appropriate authority was bound to issue a show cause notice, consider his written representations thereto and provide him an opportunity of oral hearing in conformity

with one of the basic components of natural justice viz., audi alteram partem and on such failure, as in the present cases, the retirement orders were illegal as held by the Sikkim High Court in SONAM LAMA AND ETC. v. STATE OF SIKKIM AND OTHERS (1986 LAB I.C.815).

11. Sri Padmarajaiah urged that audi alteram partem had no application to the exercise of power under FR 56j) and that the enunciation made in Sonam Lama's case directly opposed to the enunciation made by the Supreme Court, was also unsound.

12. In Aswathanarayana's case we have rejected this very contention. Dr.Nagaraja has not urged any new ground to take a different view. For the very reasons stated in Aswathanarayana's case we reject this contention of the applicant.

RE:POINT NO.3.

13. Dr.Nagaraja urged that compulsory retirement orders made against the applicants were nothing but 'concealed punishments'and were,therefore,violative of Article 31(2) of the Constitution.

14. In Aswathanarayana's case we have rejected this very contention. Dr. Nagaraja has not urged any new ground to take a different view. For the very reasons stated in Aswathanarayana's case we reject this contention of the petitioner.

RE:POINT NO.4.

15. Dr. Nagaraja has urged that the order of retirement made by the Commissioner on 26-7-1982 was inconsistent with the assessment made by him in the confidential report of the applicant for the year 1-4-1983 to 31-3-1984 and cannot be upheld.

16. Sri Padmarajaiah has urged that the decision to retire the applicant was taken by Government and the report of the Commissioner

sioner

were of the opinion that the officer was unfit to be retained in service and his further continuance in the Department would be against the public interest. In view of this, the Committee considered that this was a fit case for retiring him under FR 56(j).

On an examination of these proceedings a Review Committee consisting of Secretary to Government, Department of Revenue and Additional Secretary, Health and Family Welfare expressed its concurrence in these words:

The five cases in which the Screening Committee have proposed retirement of officers vide notes at pages 1 and 2 ante have been carefully considered by the Review Committee at its meetings held on 3rd, 12th and 26th April, 1984. The committee have come to the following conclusions in each case:-

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4. Sri A.R.Nagaraja:

In view of the several complaints against the integrity of the officer and his rude behaviour, the officer deserves to be retired under FR 56(j).

The proceedings of the Screening and Review Committees and other records were placed before the Minister for Finance who on 5th July, 1984 approved the same. In pursuance of the said decision of Government the Secretary, Ministry of Finance, Department of Revenue addressed a communication to the Commissioner on 12-7-1984 in these words:

"Confidential"

F.No.A.38011/2/83-Ad.VI(A)

Government of India

Ministry of Finance

Department of Revenue

New Delhi, the 12th July, 1984.

To

The Commissioner of Income-tax,  
Karnataka, Bangalore.

Sub: FR 56-J - Premature retirement under FR 56(j)  
- Shri A.R.Nagaraja, ITO, Group-B.

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Sir,

I am directed to say that the case of Shri A.R.Nagaraja, Income-tax Officer, Group-B has been considered by the Review Committee constituted for the purpose and the Committee has recommended retirement of Shri Nagaraja ITO Group under FR 56(j). A copy of the recommendations in so far as these related to Shri A.R.Nagaraja, ITO, Gp.B are enclosed. You, being the appointing authority, may take further appropriate action on the recommendations of the Review Committee urgently, under intimation to this Department.

2. The C.R. dossiers of Shri A.R. Nagaraja is returned herewith.

Yours faithfully,

(RAMA KANT)

Under Secretary to Govt. of India.

In pursuance of this communication, the Commissioner issued the order of retirement on 26-7-1984 which we have earlier extracted. But, this very Commissioner (Sri F.J. Fernandez) who issued the order on 26-7-1984, in the confidential report of the applicant from 1-4-1983 to 1-3-1984 concurring with the assessment of the Inspecting Assistant Commissioner of Income-Tax Range-I, Bangalore ('IAC') made on 28-4-1984 who had certified that his integrity was good and had rated him as very good in work had certified on 28-7-1984 that he was fit for promotion and was a competent ITO.

19. From the proceedings we have reproduced, it is clear that the decision to retire the applicant had been taken by an All India Screening Committee of the Department and the same has been approved by Government at the highest level. The retirement of the applicant by the Commissioner under FR 56(j) is in conformity with the decision of Government of India and is not an independent exercise of power by the Commissioner who had the power to take a decision against the applicant. The order made by the Commissioner, though for the outside world gives the impression that he had independently exercised the power, is not a case in which he had independently exercised the power conferred on him by the Rule but is merely a case of implementing the decision taken by Government at the highest level.

20. FR 56(j) authorising the Commissioner to exercise the power did not take away the power of Government to make the order independently under that Rule and retire the applicant on the basis of the decision it had taken. On the facts of this case, that was the proper thing to do for Government. But, unfortunately, the Secretary

to

to Government without a second thought addressed a letter to the Commissioner on 12-7-1984 who instead of writing back to Government to issue the order of retirement, meekly and mechanically issued the same on 26-7-1984 hardly realising the mistake he was committing in the matter. We have, therefore, no doubt in holding that the order issued by the Commissioner on 26-7-1984 was not an independent order but was only an order implementing the decision of Government without exercising his own independent power under FR 56(j) which he could not also exercise on the facts and circumstances of the case. From this it follows that the order issued by the Commissioner is really for and on behalf of Government and not on his own exercising his independent power under FR 56(j). If this is the real position of the case, then the opinion expressed by the IAC or the Commissioner in the CR of the applicant for the year 1-4-1983 to 31-3-1984 hardly makes any difference to decide on the question. We, therefore, decline to place any reliance on the later opinion of the Commissioner. But, this conclusion does not necessarily make the certification of the applicant by Commissioner on 28-7-1984 as right and proper. When the Commissioner had retired the applicant on 26-7-1984 which with all the pressure of work on him, could not have been overlooked by him on 28-7-1984 and his CR certified as done by him. We are somewhat amazed at what had been done by this Commissioner who has since retired. But, <sup>as</sup> nothing turns on this indiscreet act of the Commissioner, we do not propose to pursue this aspect any further and proceed to examine the other contentions urged by Dr. Nagaraja.

21. In para 24 of his application the applicant has urged that the Commissioner had not exercised his powers independently and objectively and had made his order at the behest of a member of CBDT who was a former Commissioner viz., Sri A.R. Natarajan. In para 17 of their reply, the respondents have somewhat vaguely denied the same.

22. Dr. Nagaraja on examining the proceedings of the Screening Committee had urged that Sri A.R.Natarajan who was not well disposed to the applicant and was a member of that Committee, had prevailed on that Committee to take an adverse decision against him.

23. Sri A.R.Natarajan had participated in the proceedings of the Screening Committee as one of the members of that Committee constituted by Government. When he participated in the proceedings of that Committee, he was the Commissioner of Income-Tax, Karnataka Circle.

24. Firstly, we are of the view that the allegations of mala fides attributed by the applicant against Sri A.R.Natarajan are too vague and general to call for a detailed examination. Even otherwise we find that Sri Natarajan had patted the applicant on some occasions and had adversely commented on some other occasions. But, from this we cannot hold that Sri Natarajan bore personal bias against the applicant and had prevailed on the Screening Committee to recommend premature retirement of the applicant. Lastly, it is too much to say that the other three senior officers of the Screening Committee were nose-led by Sri Natarajan. For all these reasons we see no merit in this contention of Dr.Nagaraja and we reject the same.

25. Dr. Nagaraja has next contended that one Smt.Malini M.K. Menon who was the Inspecting Assistant Commissioner of Income-Tax Range-I,Bangalore had developed a hostile attitude against the applicant because he did not oblige her in certain estate duty cases and as such she had recorded adversely in his CR for the period 1-4-1982 to 31-3-1983 and the same should not have been depended upon by the Screening Committee, Review Committee and Government.

25. In his application, the applicant has not alleged personal bias against Smt. Menon who wrote the CRs of the applicant from 1-4-1981 to 31-3-1982 and from 1-4-1982 to 31-3-1983. On this score itself, we must reject this contention of Dr.Nagaraja.

26. While for the year 1-4-1981 to 31-3-1982, Smt. Menon had given a good chit to the applicant, she had given a bad chit to him for the succeeding year. We cannot on this score itself hold that Smt. Menon was biased on the grounds,if any, stated by the applicant. Even otherwise, it is not any one year's record that had influenced the decision of the Secreeneing and Review Committees' and Government against the applicant but was on a overall examination of the CRs,atleast for a period of five years. We cannot, therefore, uphold this contention of Dr.Nagaraja.

27. Dr.Nagaraja lastly contended that Clause 7(ii) of the scheme and the decision to withhold the reward earlier sanctioned to the applicant undoubtedly casts a stigma against the applicant and his retirement was not really for the purpose of FR 56(j).

28. We are of the view that whatever be the validity of Clause 7(ii) of the scheme and the order to withhold the reward,which we propose to independently examine and even grant relief to the applicant, can hardly be a ground to hold that the retirement under FR 56(j) casts a stigma on the applicant and that the retirement was not for the purpose of FR 56(j). We see no merit in this contention of Dr.Nagaraja and we reject the same.

29. An examination of the proceedigs of the Secreeneing Committee concurred with by the Review Committee and the Minister, establish that there was material for the appropriate authority to retire the applicant under FR 56(j) and that material was relevant material for a decision. When once this Tribunal finds that there

was

was material and that material was relevant to the decision, this Tribunal however, extensive and wide its powers are under the Act, should not embark on an inquiry into the matter as if it is a Court of appeal and reach a different conclusion. We are of the view that on this ground we should reject the claim of the applicant to the order of retirement.

A.No.560/1986.

RE:POINT NO.1.

30. Dr.Nagaraja has urged that Clause 7(ii) of the scheme was opposed to the scheme of FR 56(j), arbitrary and invalid.

31. Sri Padmarajaiah sought to support Clause 7(ii) of the scheme.

32. Clause 7(ii) of the Scheme which denies rewards to those who are retired under FR 56(j) reads thus:

- ii) A person who is compulsorily retired under FR 56(j) shall not be entitled to the reward. In case he is reinstated later on and the intervening period is treated as on duty, he may be granted the reward.

Under this clause the reward sanctioned to the applicant when in service had been denied to him. This clause undoubtedly empowers the authority to deny reward if an officer had been retired under FR 56(j).

33. A retirement under FR 56(j) is one of the modes of retirement. A retirement under FR 56(j) is not a punishment. A retirement under FR 56(j) does not result in civil consequences and does not cast any stigma is concluded by several rulings of the Supreme Court all of which have been noticed in Aswathanarayana's case. When that is so, Clause 7(ii) of the Scheme that denies the reward to a person retired under FR 56(j) as if there was a punishment is clearly arbitrary, irrational and is violative of Articles 14 and 19 of the Constitution and is, therefore, liable to be struck down.

RE:POINT No.2

RE:POINT NO.2.

34. Dr. Nagaraja has urged that the applicant was entitled for the reward earlier sanctioned with interest thereon at 12%.

35. We have earlier held that clause 7(ii) of the Scheme which denied the reward to the applicant was invalid. On that view as also on the view we have expressed on the nature of retirement, the applicant is undoubtedly entitled for the payment of reward sanctioned to him when he was in service.

36. We will assume that we have the power to award interest. But, we are of the view that the facts and circumstances of the case do not justify us to award interest for the delayed payment of Rs.1600-00 to the applicant.

37. In the light of our above discussion, we make the following orders and directions:

1. We dismiss Application No. 1348 of 1986.
2. We strike down Clause 7(ii) of the Scheme.
3. We direct the respondents to make payment of a sum of Rs.1600-00 to the applicant with all such expedition as is possible in the circumstances of the case and in any event within 45 days from the date of receipt of the order of this Tribunal.

38. Applications are disposed of in the above terms. But, in the circumstances of the cases, we direct the parties to bear their own costs.

*Ms. D. Narasimha*  
VICE-CHAIRMAN

*22/12/1986*

*[Signature]*  
MEMBER(A)(R) *22-12-1986*

*Four copy*

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RECEIVED  
CENTRAL ADMINISTRATIVE TRIBUNAL  
BANGALORE BENCH

RECEIVED

Commercial Complex (BDA),  
Indiranagar,  
Bangalore-560 038.

Dated: 16-3-87

I.A. No. 1  
In Application No. 516 and 1348 /86(F)

U.P. No. \_\_\_\_\_

Applicant

To A.R. Nagaraja J/s. The Central Board of Direct Taxes,  
New Delhi.

1. Shri. A.R. Nagaraja,  
R.No. 135, Hotel Madhuwan,  
Chamarajpet, Blase-19.
2. Dr. M.S. Nagaraja, Advocate,  
No. 35, (Above Hotel Swagati)  
1st Main Road, Goudhi Nagar,  
Bangalore-560009.
3. The Chairman,  
Central Board of Direct Taxes,  
New Delhi.
4. The Commissioner of Income Tax,  
Karnataka-I,  
Bangalore-1.

5. Shri. M.S. Podmarajiah  
Sr. Standing Counsel for  
Central Govt.,  
High Court Building,  
Bangalore.

Subject: SENDING COPIES OF ORDER PASSED BY THE BENCH  
IN APPLICATION NO. I.A. No. 1 in A.No. 516 & 1348 /86(F)

Please find enclosed herewith the copy of the Order/

~~Interim~~ Order passed by this Tribunal in the above said

Application on 13-3-87.

Encl: As above.

R. Venkatesh  
Deputy Registrar  
(Judicial)

Sh. S.  
C/T

Please  
insert  
in  
16/3/87.

**IN THE CENTRAL ADMINISTRATIVE  
TRIBUNAL ADDITIONAL BENCH,  
BANGALORE**

ORDER SHEET

Application No 516/86(F) of 198

Respondent

Applicant

+ 1348/86 (T)  
CWP No. 12605/84

Chief Commissioner  
Income Tax, Bangalore  
Advocate for Respondent


Advocate for Applicant

M. S. Nagaraja.

M. S. Nagaraja

Date	Office Notes	Orders of Tribunal
		<p align="center"><u>Orders on IA No. 1</u></p> <p>In this IA, the respondents have sought for further 2 months' time to comply with direction no. 3 issued by us in our final order dated 22.12.86. Shri MV Rao appearing for Shri MSP seeks for the time sought in IA No. 1. Dr MS Nagaraja appearing for the applicant, opposes the time sought in IA No. 1.</p> <p>We consider it proper to grant atleast another one month's time from this day for complying with direction no. 3 issued by us. We therefore allow this application in part and grant one month's time from this date to the respondent to comply with our direction no. 3 in our final order dated 22.12.86. IA No. 1 is disposed of in the above terms but in the circumstances of the case, we direct the parties to bear their own costs. Let t</p>



Date	Office Notes	Orders of Tribunal
		<p>order be communicated to the respondents forthwith.</p> <p>12/3 VICE CHAIRMAN</p> <p>13.3.87 MEMBER (A)</p> <p>sr</p> <p>- True copy -</p> <p>B. V. Venkatesh Rao 16/3</p> <p>DEPUTY REGISTRAR CENTRAL ADMINISTRATIVE TRIBUNAL ADDITIONAL BENCH BANGALORE</p>

D.No. 5673/88/IV-A

SUPREME COURT OF INDIA  
NEW DELHI.

From:

The Additional Registrar,  
Supreme Court of India,  
New Delhi.

DATED: 6th September, 1995.

To:

The Registrar,

Karnataka Admn. Tribunal, at Bangalore.

PETITION FOR SPECIAL LEAVE TO APPEAL (CIVIL) NO. 15753 OF 1988  
(Petition Under Article 136 of the Constitution of India for  
Special Leave to Appeal to the Supreme Court from the Order  
dated 22-12-1986 of the ~~Karnataka~~ Admn. Tribunal  
at Bangalore in Appl. No. 516 & 1348 OF 1986.]

The Commissioner of Income Tax & Amr. ...Petitioner

1415  
A. R. Nagaraja

-Versus-

...Respondent

Sir,

I am to inform you that the Petition above-mentioned for  
Special Leave to Appeal to this Court was/were filed on behalf  
of the Petitioner above-named from the Judgment and Order of  
the ~~High Court~~/Tribunal noted above and that the same was/were  
dismissed by this Court on the 24th day of April, 1995.

A certified copy of this Court's Proceedings dated  
the \_\_\_\_\_ is enclosed herewith for your  
information and necessary action.

Yours faithfully

FOR ADDITIONAL REGISTRAR

ASSISTANT REGISTRAR

Copy to:

Enter in SLP Register, main Register, add  
to file & note copy to be in linked file also.  
No need to Ote as the Hon. Members who  
passed the order are no longer in office. Entry Reg. SLP to be in index Sheet also & to be initialled  
by S.O. with date. K-21/9/95 So (II)

SECTION IV-A

D.No. 3120-21/87-SC/1995

SUPREME COURT OF INDIA  
NEW DELHI.

DATED: 21/10/95

The Additional Registrar,  
Supreme Court of India,  
New Delhi.

The Registrar,

Central Administrative Tribunal  
at Bangalore

This is apparently a second SLP  
in the cases. Enter in SLP Register,  
main Register, add to file & note copy  
to be in linked file also. No need to file  
as Hon. members who passed the order in OAS  
are no longer in

PETITION FOR SPECIAL LEAVE TO APPEAL (CIVIL) NO. 151-52/87  
(Petition under Article 136 of the Constitution of India for  
Special Leave to Appeal to the Supreme Court from the Order  
dated 22/12/86 of the Central Administrative  
Tribunal in App.M. No. 516 & 1348/86  
C.I.T. & Anr.

Service entry  
to be in index sheet  
also & to be initialled.

..Petitioner

-Versus-

A. R. Nagaraja

..Respondent

Sir,

I am to inform you that the Petition above-mentioned for  
Special Leave to Appeal to this Court was/were filed on behalf  
of the Petitioner above-named from the Judgment and Order of the  
High Court/Tribunal noted above and that the same was/were  
dismissed by this Court on the 24th day of April 1995.

A certified copy of this Court's Proceedings dated  
the \_\_\_\_\_ is enclosed herewith for your  
information and necessary action.

Yours faithfully

FOR ADDITIONAL REGISTRAR

Copy to:

ASSISTANT REGISTRAR

arun/16.8.1995/IV-A.