IN THE CENTRAL ADMINISTRATIVE TRIBUNAL: HYDERABAD BENCH

AT HYDERABAD

OA.104/97 dt. 10.9.99

Between

D. Venkateswara Rao : Applicant

and

Controller & Auditor Genl.
of India, Govt.of India
New Delhi

Accountant Genl.(Audit)-I
Andhra Pradesh
Indian Audit & Accounts Dept.
Govt. of India
Hyderabad 500463 : Respondents

Counsel for the applicant : P. Naveen Rao

Counsel for the respondents : B. Narasimha Sharma
CGSC

Coram

Hon. Mr. R. Rangarajan, Member(Admn.)

Hon. Mr. B.S. Jai Parameshwar, Member (Judl.)

OA.104/97 dt._____

Order

Order (per Hon. Mr. B.S. Jai Parameshwar, Member(Judl)

Heard Mr. P. Naveen Rao, learned counsel for the applicant and Mr. B. Narasimha Sharma, learned standing counsel for the respondents.

1. This is an application filed under section 19 of the Administrative Tribunals Act, 1985. The application was filed on 28-1-1997.

2. The applicant joined the service of the respondents department as LDC with effecr from 27-6-1967. He was promoted as UDC with effect from 22-3-1972 as Section Officer with effect from 25-7-1984 and as Assistant Audit Officer with effect from 10-10-1988.

3. The employees of the respondents department have formed a Co-operative Society called "The Accountants General Office Co-Operative Credit Society Limited" (in short "the society"). The society is registered under the Andhra Pradesh Co-operative Societies Act, 1964.

4. The applicant was the Secretary of the said society from June, 1983 to November, 1989. During the said period there were allegations of misappropriation of funds of the society and also falsification of accounts of the society. The co-operative Audit Department of the state of Andhra Pradesh, audited the accounts of the society and noticed the involvement of the applicant in falsification of the accounts of the society and in misappropriation of the funds of the scoeity to the tune of Rs.1,30,000/- and odd. It is stated that the applicant had deposited the said sum to the funds of the society and thereafter he resigned from the post of the Secretary of the Society.

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5. The respondent No.2 issued a charge memo bearing No; CC/CC.II/8-111/89-94/12 dt.3-8-1993. The misconduct alleged against the applicant reads as follows :

"That the said Sri D. Venkateswara Rao-IV, Assistant Audit Officer while working in the office of the Accountant General (Audit) II, Andhra Pradesh had during his tenure as honorary Secretary of the Accountant General Office Co-operative Credit Society Limited, Hyderabad, deliberately and intentionally misappropriated an amount of Rs.1,30,380/- pertaining to the AG Office Co-operative Credit Society Limited during the period from 3-6-1988 to 17-11-1989 by manipulating 9 SB accounts of S/Shri 1. G. Ramakrishtaiah, Sr. Accountant, SB A/c.No.3144, (2) A. Venkata Rao, Asstt. Audit Officer SB A/c No.1933, (3) K. Sampath, Asstt. Accounts Officer (now retd) SB A/c No.104, (4) R. Sai Subramanyam, Asstt. Audit Officer (Comml) SB A/c No.1571 (5) Smt. K Swarajya Lakshmi, Auditor SB A/c No.3707 (6) K. Divakar Reddy, Senior Accountant, SB A/c No.2975 (7) T.Venkateswara Rao-I Asstt. Audit Officer SB A/c No.786 (8) N. Krishna Kumar Auditor SB A/c No. 4284 and (9) G. Krishna Reddy, Senior Auditor SB A/c No.1313 making fictitious direct credit entries in the ledgers pertaining to the said 9 SB Accounts without support of relevant remittance challans and Cash Book entries and by forging the signature of Sri T. Venkateswara Rao-I, Asstt. Audit Officer and initials of staff members of the scoeity.

By his above acts Sri D. Venkateswara Rao-IV, AAO, has exhibited lack of integrity and behalved in a manner ubbecoming of a Government Servant thereby contravening the provisions of Rule 3(1)(i) and 3(1)(iii) of CCS (Conduct) Rules, 1964."

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6. The applicant submitted his explanation dated 12-8-1993 to the charge memo. A copy of the explanation is at Annex.XII page 24-29. In his explanation the applicant admitted the misconduct alleged against him.

7. The respondent No.2 by his order dated November, 1993 considered the explanation offerred by the applicant, felt no need to hold enquiry and basing on the admission of the misconduct by the applicant imposed penalty on the applicant by his proceedings No.AG(AW) II/Cord.cell/ De.I/8/III/89-94 dated November, 1993.

8. The operative portion of the penalty order reads as follows :

"THE UNDERSIGNED in exercise of powers vested in her under the provisions of Rule 12 of Central Civil Services (Classification, Control and Appeal) Rules, 1965 read with Rule 11 ibid imposes the penalty reducing the pay of Sri D. Venkateswara Rao-iv, Assistant Addit Officer, to Rs.2,180/- in the time scale of pay of Rs.2000-60-2300-EB -75-3200 for a period of TWO YEARS with effect from 1-11-93. The undersigned further orders that Sri D. Venkateswara Rao-IV will not earn increments of pay during the period of reduction and that on expiry of this period, the reduction will not have the effect of postponing the future increments of his pay."

9. The Respondent No.1 by his order dated 25-10-1996 proposed to revise the punishment order passed by Respondent No.2. Hence, Respondent-1 issued a show-cause-notice to the applicant enclosing order dated 25-10-1996. Copy of the order dated 25-10-1996 of Respondent No.1 is at pages 35-36.

10. The applicant submitted a reply to the show-cause-notice. A copy of the reply is at pages 37-39 of the OA.

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11. The Revising authority by his proceedings dated 16-1-1997 enhanced the punishment to that of compulsory retirement of the applicant with effect from 1-2-1997. The order of Respondent No.1 was communicated to the applicant by the Principal Accountant General by his letter dated 22-1-1997. A copy of the letter dated 22-1-1997 (A.6 pp.40) is enclosed to the OA.

12. The applicant has filed this OA for the following relief:

To call for the records relating to and connected with orders of the 1st respondent dated 16.1,1997 as communicated to the applicant in Memo No.Prl.AG (AU.I)/Coord.Cell/DC.1/96-97/79 dated 22-1-1997 and quash or set aside the same with all consequential benefits."

13. The applicant has challenged the impugned order dated 16-1-1997 on the following grounds :

The impugned order is without jurisdiction. That the Respondent No.1 has no competency to revise the order passed by Respondent No.2. The impugned order is arbitrary and discriminatory. The impugned order amounts to imposing punishment on the applicant twice. That Respondent No.1 in the impugned order has not clearly specified as to the effect of punishment imposed by the Respondent No.2 by his order dated November, 1993. That imposition of such a kind of punishment is impermissible in law. That the impugned order and the decision of the Respondent No.1 are liable to be quashed on account of delay and laches on the part of Respondent No.1. Though Rule 29 of CCS(CCA) did not specify any time limit for the revisional authority to exercise power, such power has to be exercised within a reasonable time. The applicant submits, according to him the reasonable time will is during the currency of the punishment. The punishment imposed by the Respondent No.2 by his order dated November, 1993 came to an end with effect from 31-10-1995. Therefore the

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decision of Respondent No.1 dated 25-10-1996 to revise the punishment is beyond time and as such power could not have been exercised by The Respondent-1. The applicant is not responsible for such delay and the Respondent-1 has not disclosed any reasons for exercising his power of revision after a lapse of nearly three years ffom the date of order passed by the Respondent-2. That the punishment imposed by Respondent-1 is highly exercessive and disproportionate to the misconduct alleged against him. The mis-conduct alleged against him in the charge memo dated 3-8-1993 was not infact committed by the applicant in the discharge of his duties. That the society is a separate affair which was in no way connected with the performance of the duties by the applicant as an official of the respondent department. That he had repaid the amount with interest to the funds of the society. That he had nopadverse remarks in his entire service career.

14. That Respondent-2 while passing order in November,93 had considered all the aspects of the case including his past service record and had passed a reasoned order. The Respondent No.1 has not stated as to how he came to the conclusion that the order of the disciplinary authority was liable to be revised. There was no decision whatsoever by the Respondent No.1 to exercise the power of revision as contemplated under Rule 29 of the CCS(CCA) Rules. There was no material papers before the Revisional authority tomake a decision to enhance the punishment which was lost sight of by the disciplinary authority, while passing the order dated November, 1993.

15. The applicant submits that Respondent-1 instead of revising the punishment passed by the disciplinary authority has imposed an additional punishment. The respondent-1 has not set aside the punishment imposed by the disciplinary authority.

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16. Further the applicant submits that having regard to his past service record the imposition of penalty on the applicant is excessive.

17. The respondents have filed counter stating that there were allegations against the applicant regarding falsification of accounts and defaultation of funds of the society. That the case was inquired into by the Sub-registrar, Coperative Societies, that the applicant admitted his guilt of falsification of accounts and the act of misappropriation. That the Sub Registrar, Co-operative Societies in his report dated 24-1-1990 held that the voluntary statement of the applicant established beyond reasonable doubts his misconduct that the applicant had adopted the dubious method of cheating, embezzlement of and manipulation of balance in the SB accounts in the ledger by way of making fictitious credit entries directly to the ledger without the support of pay-in-slips and the cash book entries. Thus the applicant by these mis-deeds enhanced the balance in the 9 SB accounts, that the applicant had resorted to by forging the writings and the initials of the members of the Society who were working under him and that the Sub-Registrar of Co-operative Societies while sending a report copy of recommended for taking necessary departmental action against the applicant.

18. Accordingly, the charge memo was issued to the applicant. The applicant while explaining the charge memo admitted his fraudulant acts that the disciplinary authority considering the explanation of the applicant imposed the penalty of reduction of pay of Rs.2300 to Rs.2180 in the scale of pay of Rs.2000-3200 for a period of two years with effect from 1-11-1993 vide his order dated November, 1993. That the order also stated that the applicant would not earn

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increments during the currency of the punishment and after expiry of the period of reduction will not have the effect of postponing the future increments.

19. Thus Respondent No.1 felt that the penalty imposed by Respondent No.2 on the applicant was too inadequate having regard to the gravity of the charges and felt it proper to revise the order of the disciplinary authority and accordingly by his order dated 25-10-1996 proposed to revise the punishment order that the applicant was given an opportunity to show-cause- against the proposed revision. That the applicant was given a personal hearing and the respondent No.1 by his order dated 16-1-1997 , enhanced the penalty to that of compulsory retirement of the applicant from service. They submit that as a result of this order of Respondent No.1 the punishment imposed by the disciplinary authority earlier has become in effective and the applicant has to be automatically restored to his original position as on 31-10-1993. That they have taken action to pay back to the applicant the emoluments which were withheld on account of the order of the disciplinary authority.

20. That the applicant had not preferred any appeal against the order passed by Respondent No.2. ~~The~~ Rule 29 of the CCS(CCA) Rules does not prescribe any time limit for the Revisional authority to exercise the power of revision. That the Revisional authority was in a dilemma whether the punishment imposed by the Respondent No.2 on the applicant was a major penalty or a minor penalty. That ultimately it was held that it was a minor penalty. That there was correspondence between the Respondent No.1 and Respondent No.2 that, ultimately, the Revisional authority took the decision to revise punishment by his order dated 25-10-1996. That the punishment

imposed on the applicant came to an end on 31-10-1995. That having regard to the fact that the respondent No.1 has taken a decision within a lapse of 11 months and 24 days it cannot be stated that there is inordinate delay in the Respondent No.1 taking a decision to revise the order. Thus they submit that there was ample justification for the Respondent No.1 to revise the order dated November, 1993 passed by Respondent No.2. That it was more so because the applicant in his explanation to the charge memo in clear and unambigous terms admitted the misconduct.

21. The applicant has not filed any rejoinder to the reply.

22. After hearing the learned counsel for the parties and considering the various averments made in the application and the reply the following points arise for our determination :-

a) Whether the misconduct alleged against the applicant is not amenable to the jurisdiction of the disciplinary authority.

b) Whether there is inordinate delay on the part of the Respondent No.1 in taking a decision to revise the penalty order dated November, 1993.

c) Whether the punishment imposed on the applicant by the Respondent No.1 is disproportionate to the gravity of misconduct of the applicant.

d) To what order?

23. Our findings:

a) No.

b) No.

c) No.

d) As under :

24. REASONS

a) The pinciple contention of the applicant is that his conduct with respect to the affairs of the society was not

the one which could have been regarded as the one committed by him in the performance of the official duties as an employee of the respondent department. It is submitted that he was the Hon. Secretary of the Scoeity, in his individual capacity and that anything that might have been done by him as such cannot attract the disciplinary action. In substance he submits that the disciplinary authority could not have taken cognizance of the deeds, acts or omissions or commission alleged to have been committed by the applicant while performing the duties as Secretary of the said society.

It is to be noted that the applicant was the Secretary of the said society between June 1983 to 1989. There were allegations against the executive committee of the society regarding falsification of accounts, and misappropriation of funds of the society. The Sub Registrar, Co-operative Societies conducted an inquiry into those allegations. The Sub Registrar, Co-operative Societies formed a opinion that the applicant was involved in certain fraudulant transactions and also in the misappropriation of funds of the society to the tune of Rs.1,30,000 and odd. Accordingly he submitted his report to the department.

It is to be noted that the applicant had admitted his misconduct committed as Hon. Secretary of the society and had deposited the said defalcated sum into the funds of the society.

It is now to be seen whether the disciplinary authority could not have taken cognizance of the misappropriation and falsification committed by the applicant as Secretary of the Society. No doubt these acts were done by the applicant not in discharge of official duties as an employee of department.

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The Co-operative Society Sub Registrar submitted his report on 24-1-1990 to the respondent department for taking necessary disciplinary action.

The applicant in support of his contention relied on certain decisions of the Hon'ble Supreme Court. We feel that these decisions of the Hon. Supreme Court are not now relevant in view of the latest pronouncement of the Hon. Supreme Court in the case of Union of India and others Vs. K.K. Dhawan reported in 1993(2)SC 56. In para 28 of Hon. Supreme Court has observed 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 of 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 ofa Government servant;

iv) if he had acted negligently or that he omitted the prescribed conditions which are essential for the exercise

of 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".

Misconduct levelled against the applicant comes within the purview of clauses (i) and (iii) indicated by the Hon. Supreme Court. These misconduct, acts or misdeeds may be committed, in the performance of his official duties or outside. A Government servant is expected to maintain integrity, and reputation at all times. Hence the alleged misconduct of the applicant as a Secretary can be the subject matter of the disciplinary action.

In view of the above, contention of the applicant that the disciplinary authority could not have taken cognisance of his misdeeds with the society, cannot be accepted. Hence, his contention is rejected.

Point No.(a) is answered against the applicant.

Point No.(b)

The Disciplinary authority passed the penalty order on the charge memo dated 3-8-1993 by his order dated November,93. In the penalty order the date is not mentioned. However, the respondents state that the order was passed by the disciplinary authority on 10-11-1993. The penalty imposed by the Respondent No.2 on the applicant has been extracted above.

The Revisional authority i.e. the Respondent-1 felt it proper to revise the order of the Disciplinary authority. The Respondent-1 has power of revision under Rule 29 of the CCS(CCA) Rules. The said rule enumerates various authorities who can exercise the power of revision. The Respondent No.1, admittedly is the Revisional authority. The authorities except the Appellate authority enumerated under the Rule 29 may exercise the said power of revision "at any time".

The phrase "may at any time" appearing in Rule 29 gives an indication that there is no specific time limit for the revisional authority to exercise the power of revision.

In the instant case the Disciplinary authority passed the order on 10-11-1993. The currency of the punishment imposed by the Disciplinary authority on the applicant was for a period of two years. That penalty came to an end on 31-10-1995.

The Respondent No.1 by his order dated 25-10-1996 proposed to revise the punishment imposed by Respondent No.2 on the applicant.

The contention advanced by the applicant is that the Revisional authority could not have exercised his power of revision under Rule 29 the CCS(CCA) Rules after the punishment imposed by the disciplinary authority came to an end. Thus, the applicant submits that punishment came to an end on 31-10-1995 and therefore Respondent No.1 was barred to exercise the power of revision. In other words it is submitted that there is inordinate delay in exercising power of revision by the Respondent No.1. Therefore, the order dated 25-10-1996 passed by Respondent No.1 is liable forbe set aside on the grounds of delay and laches.

It is now to be seen whether exercise of power of revision by the Respondent No.1 by his order dated 25-10-1996 was after an inordinate delay and therefore liable to be quashed, on that score.

The rule making authority felt it that the revisional authority may exercise power of revision under Rule 29 of the CCS(CCA) Rules at any time. This power of revision has been given to the authorities enumerated under the Rule only to check the abuse of power by the disciplinary authorities. Instances may be there where the disciplinary

authority failed to exercise their power and to impose proper and condign punishment on the delinquent employee. It is only to check and scrutinize the power exercised by the disciplinary authority, the power of revision has been vested with the various authorities enumerated in Rule 29.

The contention of the applicant that the Revisional authority can exercise his power of revision only during the currency of the punishment has any force or not has to be considered. If such a view is taken then the power of revision vested in the revisional authorities becomes meaningless. For instance the disciplinary authority on a major penalty charge memo may impose minor penalty or impose the least penalty of censure. In such instances, currency of punishment may come to an end with the imposition of punishment itself. In such cases it cannot be stated that the Revisional authority has no power to review as the currency of punishment is lapsed. If the rule making authorities felt it to prescribe any specific time limit for the authorities enumerated in Rule 29 to exercise the power of revision then they would not have included the phrase "may at any time".

Further in the instant case the Disciplinary authority passed the penalty order on 10-11-1993. The Respondent No.1 passed order dated 25-10-1996 proposing to revise the penalty. The penalty came to an end on 31-10-1995.

The Respondent No.1 exercised his power of revision within the period of eleven months and 14 days. The learned counsel for the respondents have produced the inquiry records. We have gone through the inquiry records. There were correspondence and exchange of views regarding the nature of penalty imposed by the Disciplinary authority.

However, the Respondent-1 has taken a decision as to revise the punishment.

Revisional authories may exercise the power on applicant by the delinquent employee or suomoto, the word appearing "otherwise" clearly implies that they can even exercise the power of review on their own.

Further it is to be noted that the authorities cannot exercise the power of revision during the period allowed to the delinquent employee to prefer an appeal. The revisional authority can only take a decision only when the appeal is not filed by the delinquent employee. This period of 45 days cannot be included while considering the time taken by the revisional authorities to exercise the power of revision. If this period of 45 days is excluded from 31-10-1995 to 25-10-1996, then the respondent No.2 has exercised his power of revision within 10 months. This period cannot be treated as inordinate delay.

In this connection the learned counsel for the applicant relied upon the decision of this Bench in OA.837/90 (T. Raji Reddy vs. Union of India and others) decided on 12-6-1991. The facts and circumstances arising in that application are quite different. In that case the Revisional authority attempted to revise the order of punishment of the disciplinary authority after a lapse of six years. In those circumstances this Tribunal felt that there was inordinate delay on the part of the Respondent No.1 to exercise the power of revision.

Infact, the Tribunal relied upon the observations made by the Hon. Supreme Court in the case of New Delhi Municipality Vs. LIC of India repoeted in AIR (1977) SC 2134.

In that case, the Hon. Supreme Court considered the phrase "At any time" appearing in the Punjab Municipal Act. The said decision cannot be taken as a decision applicable to the facts of this case. The phrase "at any time" appearing in different statutes may have different connotation.

The meaning of the phrase "at any time" in the CCS (CCA) Rules has to be considered having regard to the facts and circumstances of each case. It is not a hard and fast rule that the Revisional authority must exercise his power only during the currency of the punishment. The date of order of the disciplinary authority or the currency of the punishment are not the criteria to test the reasonableness or otherwise of the exercise of power of revision ofthe revisional authority. Thus the Respondent No.1 has exercised the power of revision within the reasonable time. For reasons explained above it may not be proper to say that there was inordinate delay on the part of the Respondent No.1 to pass the order dated 25-10-1996.

Therefore the contentions of the applicant that there was inordinate delay on the part of the respondents to review the punishment imposed by Respondent No.2 or he should have exercised the power only during the currency of punishment cannot be accepted. We are not persuaded to accept the contention of the applicant that Respondent No.1 exercised the power under Rule 29 of CCS(CCA) Rules, after lapse of considerable time.

Hence, this contention is also rejected.

Point No.(b) is answered against the applicant.

Point No.(c):

The applicant submits that having regard to his past service record the imposition of compulsory retirement is double punishment and is disproportionate to the gravity of misconduct.

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As regards contention that it is double punishment the respondents themselves have stated in the reply that the applicant is entitled to repayment of amounts withheld between 1-11-1993 to 31-10-1995 on account of the order passed by the Respondent No.2. When that is so, we are not inclined to accept the contention of the applicant that it is double punishment.

The respondent No.1 could not specifically state in the order dated 16-1-1997 that whatever the amount that was deducted from the pay of the applicant between 1-11-1993 to 31-10-1995 should be refunded to the applicant. Merely because the Respondent No.1 failed to mention ~~that~~ this fact in the impugned order dated 16-1-1997 it cannot be nullified. Because of this irregularity the learned counsel for the applicant submits that it is a case of double punishment. We are not persuaded to agree with his submission. The respondents have in their reply stated that the applicant would be paid the emoluments deducted on the basis of the punishment order passed by Respondent No.2. They must do so immediately, if not already refunded.

7. We have to consider whether the punishment of compulsory retirement from service imposed on the applicant by the impugned order dated 16-1-1997 of the Respondent No.1 is disproportionate to the misconduct or not. Normally, the Court or Tribunal is not expected to sit in to consider the Quantum of the punishment imposed by the disciplinary authority. The disciplinary authority is the proper person to decide and determine the nature of punishment. Further in this case the Respondent No.1 felt it proper to revise the punishment by his order dated 25-10-1996.

8. We have extracted the above misconduct alleged against the applicant. We feel that the Respondent No.2 while

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imposing the penalty, has not considered the gravity of misconduct, the modus operandi adopted by the applicant and the quantum of amount involved in the ~~case~~ act of misappropriations. With all these, the applicant was not prosecuted before a competent court of law. These factors should have been taken ~~care~~ note of by the Respondent No.2.

24. We are not inclined to come to the conclusion that the punishment of compulsory retirement imposed by the Respondent No.1 by his order dated 16-1-1997 is excessive or harsh. We are not convinced to come that conclusion having considered the totality of the circumstances available in the case.

25. Point No.(c) is therefore held against the applicant.

26. For the reasons stated above we find no merits in the OA and the OA is liable to be dismissed. Accordingly, the OA is dismissed leaving the parties to bear their own costs.

(B.S. Jai Parameshwar)
Member(Judl.)
10.9.99

(R. Rangarajan)
Member (Admn.)

Dated : 10.9.99

sk

IST AND II NO COURT

COPY TO :-

1. HDHNJ
2. HRRN M (A)
3. HBSJP M (J)
4. D.R. (A)
5. SPARE
6. ADVOCATE
7. STANDING COUNSEL

TYPED BY
COMPARED BY

CHECKED BY
APPROVED BY

THE CENTRAL ADMINISTRATIVE TRIBUNAL
HYDERABAD BENCH : HYDERABAD.

THE HON'BLE MR.JUSTICE D.H.NASIR
VICE - CHAIRMAN

THE HON'BLE MR.R.RANGARAJAN :
MEMBER (ADMN.)

THE HON'BLE MR.B.S.JAI PARAMESWAR :
MEMBER (JUDL)

* * *

DATE OF ORDER: 10/9/99

MA/RA/CP.NO.
IN
OA. No. 104/97

ADMITTED AND INTERIM DIRECTIONS ISSUED

ALLOWED

CP CLOSED (7 copies)

RA CLOSED

OA CLOSED

DISPOSED OF WITH DIRECTIONS

DISMISSED

DISMISSED AS WITHDRAWN

ORDERED/REJECTED

NO ORDER AS TO COSTS