Central Administrative Tribunal
Principal Bench

OA No.3505/2018

Reserved on : 27.11.2018
Pronounced on : 14.12.2018

Hon'ble Mr. Justice L. Narasimha Reddy, Chairman
Hon'ble Ms. Aradhana Johri, Member (A)

Vikash Kumar
DOB : 09.01.1980, aged 38 years,
S/o Sh. Bagishwar Sharma
R/o Flat No.B-1, Block-3,
Chinar Height, Chinar Park,
Kolkata 700057
Working as Deputy Commissioner
(under suspension)
Office of Chief Commissioner of GST & Central Excise,
Kolkata,
Cadre Controlling Authority,
180, Rajdanga, Shanti Palli,
Kolkata. .... Applicant.

(By Advocates : Shri R. V. Sinha and Shri Amit Sinha)

Vs.

1. Union of India
   Ministry of Finance
   Department of Revenue,
   North Block,
   New Delhi 110 001
   (through : the Secretary)

2. The Chairman
   Central Board of Excise & Customs
   North Block,
   New Delhi 110 001.

3. The Chief Commissioner of GST & Central Excise,
   Kolkata, Cadre Controlling Authority,
   180, Rajdanga, Shanti Palli,
   Kolkata. .... Respondents.

(By Advocate : Shri R. K. Jain)

: O R D E R :

Justice L. Narasimha Reddy, Chairman:

The applicant is an officer of Indian Revenue Service. He joined as Assistant Commissioner in June, 2011, and was promoted to the post of Deputy Commissioner on 18.07.2014. Through order dated 10.11.2017, he was placed under suspension by the President, in exercise of powers conferred under Rule 10 (1) (a) of CCS (CCA) Rules, 1965 (for short, Rules of 1965), stating that the departmental proceedings for major penalty are contemplated against him. The suspension of the applicant was reviewed on completion of 90 days from 10.11.2017, by the Suspension Review Committee. Through order dated 06.02.2018, the Committee took note of the fact that the applicant is alleged to have been involved in smuggling of Red Sanders, and the progress in the investigation, and decided to extend the suspension for a further period of 180 days. On completion of that period, another order was passed on 03.08.2018 stating that in addition to the allegations which were already made against him, another complaint was received against him and accordingly a decision was taken to continue the suspension for a further period of 180 days from 07.08.2018 without change in

quantum of subsistence allowance that was being paid to him.

2. This OA is filed challenging the order of initial suspension dated 10.11.2017 and orders of extension of suspension dated 06.02.2018 and 03.08.2018 as being illegal, arbitrary and discriminatory. A prayer is also made to declare that the applicant is deemed to have been reinstated into service on expiry of 90 days from the date of initial suspension.

3. The applicant contends that in view of the judgment of the Hon'ble Supreme Court in ***Ajay Kumar Choudhary vs. Union of India and Another*** (2015) 7 SCC 291, and the resultant office memorandum dated 23.08.2016 issued by the DoP&T, the suspension beyond 90 days became untenable, inasmuch as neither in the departmental proceedings nor in the criminal case charge sheet was filed. Reliance is also placed upon orders passed in some OAs, decided by this Tribunal.

4. The respondents filed a counter affidavit resisting the OA. It is stated that the allegations against the applicant are very serious in nature, involving crores of rupees. It is stated that the investigation in criminal case is in progress and unless that is completed, it would be premature for the

department to frame the charges. The respondents further pleaded that the judgment in ***Ajay Kumar Choudhary's*** case (supra) cannot be said to be an authority for the proposition that the suspension of an employee would come to an end on expiry of 90 days if no charge sheet is filed, and at the most it is an observation for guidance of the department to expedite the proceedings. According to them, this is evident from the fact that the Hon'ble Supreme Court itself declined to intervene with the order of suspension in that case, though the charge sheet was filed not only beyond 90 days from the date of initiation of suspension, but also after four extensions, aggregating to years together.

5. Reliance is also placed upon the judgment of Hon'ble Delhi High Court in ***Govt. Of NCT of Delhi vs. Dr. Rishi Anand*** in W.P. (C) No.8134/2017 and C.P. No.33423/2017 decided on 13.09.2017. Reference is also made to the Office Memorandum dated 07.01.2004 wherein guidelines were issued for extension of time of suspension in the light of the amendment contained under sub-Rules (1) or (2) of Rule 10 of Rules of 1965.

6. Shri R. V. Sinha, learned counsel for the applicant submits that the law laid down by the Hon'ble Supreme Court in ***Ajay Kumar Choudhary's*** case (supra) is very specific and clear in its purport, and if a charge sheet is not

filed in the criminal proceedings initiated, if any, or in the departmental proceedings within a period of 90 days from the date of suspension, it automatically lapses and the orders of extension of suspension beyond 90 days passed by the respondents are totally untenable in law. He submits that this principle is being followed uniformly by the Hon'ble Supreme Court, High Court and the Tribunal, and despite that the respondents are extending the suspension in an arbitrary manner, and in contravention of law. He contends that the DoP&T itself issued instructions mandating that the suspension shall not be extended beyond 90 days, unless the charge sheet is filed, and that is also being flouted by the respondents. He submits that the judgment of Delhi High Court in ***Dr. Rishi Anand's*** case (supra) is *per incuriam* and is contrary to the judgment of Supreme Court and the respondents cannot place any reliance upon the same.

7. Shri R. K. Jain, learned counsel for the respondents, on the other hand, submits that the charges against the applicant are very serious in nature. He contends that apart from allegation of his involvement in the smuggling of Red Sanders, fresh allegations were also received and in that view of the matter, it became inevitable for extending the suspension awaiting the conclusion of the investigation. He

submits that observations of the Hon'ble Supreme Court in ***Ajay Kumar Choudhary's case*** relied upon by the applicant are obiter in nature and the same was explained by the Delhi High Court in ***Rishi Anand's case***.

8. The question as to whether the suspension of an employee can be extended beyond 90 days became the subject matter of the legislative exercise and judicial pronouncements. Rule 10 of CCS (CCA) Rules, 1965 deals with the suspension of an employee of the Central Government Services. Sub-rule (1) thereof reads as under:-

> "(1) The Appointing Authority or any authority to which it is subordinate or the Disciplinary Authority or any other authority empowered in that behalf by the President, by general or special order, may place a Government servant under suspension-
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> (a) where a disciplinary proceeding against him is contemplated or is pending; or
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> (b) where, in the opinion of the authority aforesaid, he has engaged himself in activities prejudicial to the interest of the security of the State; or
>
> (c) where a case against him in respect of any criminal offence is under investigation, inquiry or trial."

(Remaining part of the sub-rule (1) is omitted as not necessary for the purpose of this case.)

9. Recently, the rule making authority amended Rule 10, by adding sub-rule (7). It reads as under:-

> "(7) An order of suspension made or deemed to have been made under sub-rule (1) or (2) of this rule shall

> not be valid after a period of ninety days unless it is extended after review, for a further period before the expiry of ninety days."

A perusal of this discloses that in case the matter pertaining to the suspension of an employee is not reviewed before expiry of ninety days and unless it is felt necessary to continue it, the suspension would come to an end on expiry of 90 days. In view of this requirement, the concerned authority is placed under obligation, to review the case, before expiry of 90 days, and to pass orders in this regard. In the instant case, such reviews were undertaken twice and each time, the extension was granted for a period of 90 days.

10. A substantial development in the law on this subject has taken place in view of the judgment of Hon'ble Supreme Court in ***Ajay Kumar Choudhary's*** case (supra). That was a case in which the employee, a Defence Estate Officer, Kashmir Circle, Jammu and Kashmir, was placed under suspension initially on 30.09.2011 for a period of 90 days. Thereafter, it was extended on 28.12.2011 for 180 days. When the challenge to that extension was pending before the Chandigarh Bench of this Tribunal, the 2nd extension for suspension by 180 another days was made on 26.06.2012. The 3rd extension was given on 21.12.2012 for a period of 90 days and 4th extension for a similar period was ordered on 22.03.2013. In its order dated 22.05.2013, the Tribunal

directed that if no charge memo is issued before expiry of the extended period of suspension, i.e. 21.06.2013, the employee shall be reinstated into service. Time frame was also fixed for completion of disciplinary proceedings.

11. The Union of India filed a writ petition challenging the order of the Tribunal in the Punjab and Haryana High Court. According to it, the direction issued by the Tribunal amounted to rewriting the relevant provision in the CCS (CCA) Rules, 1965. The High Court allowed the writ petition and has set aside the order passed by the Tribunal. It directed the Government to decide whether or not to continue suspension, and to pass an order in that behalf within two weeks.

12. The order of the High Court was appealed against before the Hon'ble Supreme Court. Various judgments on the subject as well as the European Convention on Human Rights, in particular, Article 61 thereof, Section 167 (2) of Cr.P.C. 1973 and Article 21 of the Constitution of India were taken into account. In para 21 of the Judgment, the Hon'ble Supreme Court observed as under:-

> "21. We, therefore, direct that the currency of a Suspension Order should not extend beyond three months if within this period the Memorandum of Charges/Chargesheet is not served on the delinquent officer/employee; if the Memorandum of Charges/Chargesheet is served a reasoned order must be passed for the extension of the suspension. As in

> the case in hand, the Government is free to transfer the concerned person to any Department in any of its offices within or outside the State so as to sever any local or personal contact that he may have and which he may misuse for obstructing the investigation against him. The Government may also prohibit him from contacting any person, or handling records and documents till the stage of his having to prepare his defence. We think this will adequately safeguard the universally recognized principle of human dignity and the right to a speedy trial and shall also preserve the interest of the Government in the prosecution. We recognize that previous Constitution Benches have been reluctant to quash proceedings on the grounds of delay, and to set time limits to their duration. However, the imposition of a limit on the period of suspension has not been discussed in prior case law, and would not be contrary to the interests of justice. Furthermore, the direction of the Central Vigilance Commission that pending a criminal investigation departmental proceedings are to be held in abeyance stands superseded in view of the stand adopted by us."

However, the order of suspension that was extended from time to time against the appellant therein was not interfered with on the ground that a charge sheet has since been filed. The relevant para reads as under:-

> "22. So far as the facts of the present case are concerned, the Appellant has now been served with a Chargesheet, and, therefore, these directions may not be relevant to him any longer. However, if the Appellant is so advised he may challenge his continued suspension in any manner known to law, and this action of the Respondents will be subject to judicial review.

The DoP&T has also taken note of the observations of the Hon'ble Supreme Court and issued OM dated 23.08.2016 requesting the concerned officials to ensure that the charge sheet is issued before the expiry of 90 days from the date of suspension.

13. In ***State of Tamil Nadu Rep. By Secretary to Govt. (Home) vs. Pramod Kumar IPS & Anr.*** 2018 AIR (SC) 4060, the Hon'ble Supreme Court was dealing with a case in which the Tribunal has set aside the charge memo on the ground that it was not issued by the competent authority, following the judgment of Hon'ble Supreme Court in ***Union of India v. B. V. Gopinath*** (2014) 1 SCC 361. The Tribunal has also set aside the order of suspension on the ground that it was continued for quite a long time. The Hon'ble Supreme Court upheld the first part of the order but left it open to the Government to issue fresh charge sheet. On the question of suspension, it observed as under:-

> "20. The first Respondent was placed under deemed suspension under Rule 3(2) of the All India Services Rules for being in custody for a period of more than 48 hours. Periodic reviews were conducted for his continuance under suspension. The recommendations of the Review Committees did not favour his reinstatement due to which he is still under suspension. Mr. P. Chidambaram, learned Senior Counsel appearing for the first Respondent fairly submitted that we can proceed on the basis that the criminal trial is pending. <u>There cannot be any dispute regarding the power or jurisdiction of the State Government for continuing the first Respondent under suspension pending criminal trial. There is no doubt that the allegations made against the first Respondent are serious in nature. However, the point is whether the continued suspension of the first Respondent for a prolonged period is justified</u>. (emphasis supplied)
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> 21. The first Respondent has been under suspension for more than six years. While releasing the first Respondent on bail, liberty was given to the investigating agency to approach the Court in case he

> indulged in tampering with the evidence. Admittedly, no complaint is made by the CBI in that regard. Even now the Appellant has no case that there is any specific instance of any attempt by the first Respondent to tamper with evidence."

It is evident that the Hon'ble Supreme Court upheld the power of Government to continue the suspension, but the interference was mostly on the facts, namely, that the suspension was in force for six years, and not on the ground that charge memo was not issued within 90 days from the date of order of suspension.

14. The judgment of Hon'ble Supreme Court in ***Ajay Kumar Choudhary's*** case (supra) was followed by various Benches of the Tribunal, and wherever the suspensions were continued beyond 90 days, without there being any charge sheet, they were set aside.

15. In the recent past, in its judgment in ***Dr. Rishi Anand***, the Hon'ble Delhi High Court made an attempt to understand and explain the purport of the judgment of Hon'ble Supreme Court in ***Ajay Kumar Choudhary***. It was observed that the said judgment cannot be treated as a precedent for the proposition that if an employee is placed under suspension pending disciplinary proceedings, the suspension would come to an end in case no charge sheet is filed within 90 days. In para 19 of the judgment, the High Court observed as under:-

> "19. The decision of the Supreme Court in Ajay Kumar Choudhary (supra) itself shows that there cannot be a hard and fast rule in this regard. If that were so, the Supreme Court would have quashed the suspension of Ajay Kumar Choudhary. However, in view of the fact that the charge memo had been issued to Ajay Kumar Choudhary- though after nearly three years of his initial suspension, the Supreme Court held that the directions issued by it would not be relevant to his case."

According to their Lordships, the fact that in ***Ajay Kumar Choudhary's case***, the charge sheet was filed after four extensions, that too, when the matter was pending before the Supreme Court, and still the order of suspension was not interfered with, discloses that such a hard and fast rule cannot be culled out. In paras 23 & 24 of the judgment, the High Court observed as under:-

> "23. Thus, there is no force in the submission of the respondent that the suspension of the respondent automatically lapsed since the charge sheet was not issued within the initial period of 90 days. Pertinently, the respondents suspension was reviewed and extended by the government within the initial period of 90 days on 27.09.2016. Thus, the suspension of the respondent did not lapse under sub rule (7) of Rule 10 CCS (CCA) Rules.
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> 24. We are of the considered view that in the facts of the present case, the impugned order was certainly not called for, revoking the suspension of the respondent. When the O.A. was preferred, the charge sheet had already been issued to the respondent on 01.03.2017. At the highest, the tribunal could have called upon the petitioner to justify its extension by passing a reasoned order. It was not for the tribunal to step into the shoes of the administration, and to take a decision - which only the administration can take, on the issue whether the suspension of the charged officer should continue, or not. The jurisdiction of the tribunal is confined to examining the administrative action of the government

> on the well established objective principles of judicial review and, where it considers necessary, to require the government to perform its statutory obligation to take a decision. In view of the aforesaid, the impugned order cannot be sustained and is, accordingly, set aside."

Recently, vide order dated 22.03.2018 passed in OA No.3634/2017 in ***Jagbir Singh vs. Govt. of NCT of Delhi***, this Tribunal observed as under:-

> "7 7. Shri R.N. Singh tried to argue that the 90 days period mentioned in Ajay Kumar Choudhary (supra) is not sacrosanct and by relying upon the judgment of the Hon'ble High Court of Delhi judgment in the case of Dr. Rishi Anand (supra). There cannot be any dispute that there could be certain situations where it may not always be possible to issue the memorandum of charges within 90 days, as there could be some highly exceptional situations, viz. *force majeure*. In the instant case, we do not find that there was any exceptional situation which could have prevented the respondents from issuing the memorandum of charges within a period of 90 days. It appears that there has been delay at the end of the respondents in getting the 1st stage advice of CVC. Even the alacrity required to be shown in issuing the chargesheet was missing at the end of the respondents. Hence, we are of the view that the continuation of the suspension of the applicant beyond 90 days is absolutely illegal in the light of the ratio of law laid down by the Hon'ble Apex Court in Ajay Kumar Choudhary (supra). It is also in violation of the DoPT OM dated 03.07.2015."

The observation that there may be highly exceptional situations, wherein, it may not be possible to file the charge memo within 90 days itself indicates the way in which the law was understood. It is a different matter that such a situation was not found to be existing in that case.

16. Secondly, in case the proposition contained in para 21 of the Judgment in ***Ajay Kumar Choudhary's case*** were to

have been applied to the facts of that case, the question as to whether it can be treated as a ratio *deci dendi* or *obiter dicta* would not have arisen. Added to that, the Hon'ble Delhi High Court took a definite and specific view that the observations of the Hon'ble Supreme Court as contained in the beginning of para 21 of the judgment in ***Ajay Kumar Choudhary's*** case cannot be treated as a binding principle.

17. Finding ourselves in such a situation, we make an effort to understand the issue, making it abundantly clear that even in the remotest sense, we do not intend any disrespect to the judgments of the Hon'ble Supreme Court or the High Court.

18. It appears that the Delhi High Court took note of the principles pertaining to the ascertainment of ratio *deci dendi* of a precedent while deciding ***Dr. Rishi Anand's case***. One of the difficult tasks for a Court or a Tribunal is to distinguish the ratio *deci dendi* from an *obiter dicta*. It is fraught with several uncertainties and any mistake is bound to be taken as a failure, if not a refusal, to follow an otherwise binding precedent. Therefore, one has to be careful in this regard.

19. Almost every acclaimed Jurist devoted considerable time in their respective treatises, to evolve the principles or

doctrines in this regard. Salmond on Jurisprudence has this to say about the ratio *deci dendi:-* (See Salmond on Jurisprudence, Twelfth Edition, page 178)

> "The ratio *deci dendi*, as opposed to obiter dicta, is the rule acted on by the court in the case. But since the common law practice is that courts should explain and justify their decisions, we normally find the rule which is applied actually stated in the judgment of the court. Later courts, however, are not content to be completely fettered by their predecessors, and wisely so: for the development of the common law has been an empirical one proceeding step by step. When a court first states a new rule it cannot have before it all possible situations which the rule as stated might cover, and there may well be situations to which it would be quite undesirable that it should apply. If such a situation should come before a later court, that court might well take the view that the original rule had been too widely stated and must be restricted in application. Or again the original court when stated in a rule is neither concerned nor obliged to formulate all possible exceptions to it. Such exceptions must be dealt with as and when they arise, by later courts."

The Ilustrious author further observed :

> "While it is fairly simple to describe what is meant by the term ratio *deci dendi*, it is far less easy to explain how to determine the ratio of any particular case. Though we know that it is the rule the judge acted on, we cannot always tell for certain what that rule was. In some cases all we are presented with is an order or judgment unsupported by reasons of any sort. In others we are furnished with lengthy judgments in which may be embedded several different propositions, all of which support the decision. Another difficulty is that any general rule of law must ex hypothesi relate to a whole class of facts similar to those involved in the case itself: but just what this class is will depend on how widely we abstract the facts in question."

The test of 'reversal' was discussed. Various tests, for the purpose of ascertaining the ratio *deci dendi* in a case and to distinguish it from *obiter dicta,* such as 'judicial reasoning',

the 'method of analogy', and the 'method of reversal', were discussed.

20. We are of the view that the Hon'ble Delhi High Court has in its mind, the test of reversal while analyzing the judgment of Hon'ble Supreme Court in ***Ajay Kumar Choudhary***. This method was explained by Salmond in his treatise as under:-

> "The "reversal" test of Professor Wambaugh suggested that we should take the proposition of law put forward by the judge, reverse or negate it, and then see if its reversal would have altered the actual decision (h). If so, then the proposition is the ratio or part of it; if the reversal would have made no difference, it is not. In other words the ratio is a general rule without which the case would have been decided otherwise."

21. It was held in ***Dr. Rishi Anand's*** case that the very fact the observations of the Supreme Court that the suspension cannot be continued beyond 90 days in case no charge sheet is filed within that time, were not applied in that case; would lead to the conclusion that the said principle cannot be ascribed the status of ratio *deci dendi*.

22. Further, there would not have been any necessity for us to undertake any discussion on this aspect had Rule 10 (7) of the CCS (CCA) Rules, 1965 was interpreted or any portion of it was struck down, denuding the Government of the power to continue the suspension beyond 90 days if no charge sheet is filed.

23. The authority of a precedent and its binding nature is certainly high, when the issue decided therein is not covered by any provision of law or by an earlier precedent. The Courts subordinate to the one which authored the precedent, have to religiously follow it, till any legislation is made to the contrary, in accordance with law. If the issue is covered by a provision of law, the precedent would retain its strength, if the provision is taken into account and is interpreted. The judgment then becomes a guiding tool for the interpretation or understanding the provision of law.

24. It is not uncommon, though rare that, the attention of a Court is not drawn to the provision of law, and observations are made which do not accord with such provision. Situations of this nature are explained as under:-

> "A precedent is not binding if it was rendered in ignorance of a statute or a rule having the force of statute, i.e., delegated legislation. This rule was laid down for the House of Lords by Lord Halsbury in the leading case (infra, 28), and for the Court of Appeal it was given as the leading example of a decision per incuriam which would not be binding on the court (x). The rule apparently applies even though the court knew of the statute in question, if it did not refer to, and had not present to its mind, the precise terms of the statute (y). Similarly, a court may know of the existence of a statute and yet not appreciate its relevance to the matter in hand; such a mistake is again such incuria as to vitiate the decision (z). Even a lower court can impugn a precedent on such grounds."
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> (See Salmond on Jurisprudence, Twelfth Edition- page 178)

In ***Municipal Corporation of Delhi vs. Gurnam Kaur*** AIR 1989 SC 38, the Hon'ble Supreme Court held as under:-

> "A decision should be treated as given per incuriam when it is given in ignorance of the terms of a statute or of a rule having the force of a statute. We respectfully follow the same."

Obviously because of this principle, the Hon'ble High Court has chosen to treat the principle contained in para 21 of ***Ajay Kumar Choudhary's case*** as obiter, when it decided ***Rishi Anand's case***.

25. Learned counsel for the applicant submitted that in view of the Article 141 of the Constitution of India, the binding nature of the judgment in ***Ajay Kumar Choudhary's*** case cannot be doubted. There is absolutely no doubt about it. The whole difficulty is in the context of discerning the binding principle, and in that behalf the Hon'ble Delhi High Court has already undertaken an extensive exercise. Even by now, Rule 10 (7) remains in its original form, nor it was interpreted to mean something different. In ***Gurnam Kaur's case*** (supra), the Hon'ble Supreme Court laid down the principles as regards the binding precedents that too in the context of Article 141 of the Constitution of India. The relevant portion reads as under:-

> "10. It is axiomatic that when a direction or order is made by consent of the parties, the Court does not

adjudicate upon the rights of the parties nor lay down any principle. Quotability as 'law' applies to the principle of a case, its ratio decidendi. The only thing in a Judge's decision binding as an authority upon a subsequent Judge is the principle upon which the case was decided. Statements which are not part of the ratio decidendi are distinguished as obiter dicta and are not authoritative. The task of finding the principle is fraught with difficulty because without an investigation into the facts, as in the present case, it could not be assumed whether a similar direction must or ought to be made as a measure of social justice. That being so, the direction made by this Court in Jamna Das' case could not be treated to be a precedent. The High Court failed to realise that the direction in Jamna Das'case was made not only with the consent of the parties but there was an interplay of various factors and the Court was moved by compassion to evolve a situation to mitigate hardship which was acceptable by all the parties concerned. The Court no doubt made incidental observation to the Directive Principles of State Policy enshrined in Art. 38(2) of the Constitution……

11.Pronouncements of law, which are not part of the ratio decidendi are classed as obiter dicta and are not authoritative. With all respect to the learned Judge who passed the order in Jamna Das' case and to the learned Judge who agreed with him, we cannot concede that this Court is bound to follow it. It was delivered without argument, without reference to the relevant provisions of the Act conferring express power on the Municipal Corporation to direct removal of encroachments from any public place like pavement or public streets, and without any citation of authority. Accordingly, we do not propose to uphold the decision of the High Court because, it seems to us that it is wrong in principle and cannot be justified by the terms of the relevant provisions."

26. The endeavor of Hon'ble Supreme Court, for decades together was to ensure transparency in Government services and public life, and even new statutory agencies, like CVC, have been brought into existence in compliance of the directions of the Supreme Court. Radical changes were

brought as regards the functioning of CBI is to ensure that no laxity is exhibited in the context of dealing with the cases where allegations of corruption or misconduct of serious nature exist. The applicant is facing serious allegations. Whatever be the reasons for default in issuing charge sheet, that should not become an advantage for the applicant to get reinstated into service.

27. We, therefore, dismiss the OA. However, we direct that the respondents shall make endeavor to file the charge memo within a period of three months from the date of receipt of copy of this order and when the Suspension Review Committee meets next, it shall specifically address the question as to whether it is desirable at all to continue the suspension, and whether the interests of the State and of the applicant would be served in case he is transferred to any other place by reinstating him. There shall be no order as to costs.

(Aradhana Johri)
Member (A)

(Justice L. Narasimha Reddy)
Chairman

/pj/