

**HIGH COURT OF TRIPURA
AGARTALA**

W.P.(C) No.700 of 2023

Sri Ratneswar Das (Age: 83 years),
S/O. Late Kshetra Mohan Das,
Village: Lamarasnagar, P.O. Fatikroy,
P.S. Fatikroy, District: Unakoti Tripura,
PIN: 799 290

-----Petitioner (s)

Versus

- 1. The Director General of CBI,**
Represented by the Head of Branch,
Central Bureau of Investigation,
Anti Corruption Branch & Economic Offence-V,
Opposite Balaji Temple, N.H.37, Betkuchi,
Guwahati-781035
- 2. The Inspector of Police,**
Office of the Head of Branch,
Central Bureau of Investigation,
Anti Corruption Branch & Economic Offence-V,
Opposite Balaji Temple, N.H.37, Betkuchi,
Guwahati-781035
- 3. State Bank of India,**
Having its central office at Madam Cama Road,
Back Bay Reclamation, Mumbai,
Represented by Branch Manager,
State Bank of India, Kumarghat Branch (03795),
P.O. & P.S. Kumarghat,
District: Unakoti Tripura, PIN:799 264
- 4. The Branch Manager,**
State Bank of India, Kumarghat Branch (03795),
P.O. & P.S. Kumarghat,
District: Unakoti Tripura, PIN:799 264

----- Respondents (s)

For Petitioner(s)	:	Mr. H. Deb, Adv.
For Respondent(s)	:	Mr. B. Majumder, DSGI.
Date of Hearing	:	22.05.2024
Date of delivery of Judgment and Order	:	28.05.2024
Whether fit for Reporting	:	YES

HON'BLE MR. JUSTICE BISWAJIT PALIT

Judgment & Order

Heard Learned counsel Mr. H. Deb representing the petitioner and also heard Mr. B. Majumder, Learned DSGI representing the respondents No.1 and 2. None appeared on behalf of the respondents No.3 and 4.

02. By means of filing this writ petition, the petitioner has sought for the following reliefs:

(i) Issue Rule calling upon the Respondents and each one of them, to show cause as to why a writ of certiorari and/or in the nature thereof, shall not be issued, calling for the records, lying with them.

(ii) Issue Rule calling upon the respondents and each of them, to show cause as to why a writ of Mandamus and/or in the nature thereof, for mandating/directing the respondents, to remove the stop of pension payment order, deposited in Savings Bank Account Number 11855875264 in the State Bank of India, Kumarghat Branch, in the name of Petitioner and to allow the petitioner to withdraw the pension money by petitioner from his said S.B. A/C. No.11855875264 lying in the State Bank of India, Kumarghat Branch.

(iii) After hearing the parties be pleased enough to make the Rules absolute in terms of prayer-ii above.

(iv) Call records appertaining to this petition.

(v) Costs of and incidental to this petition.

(vi) Any other relief or relief/s, as to this Hon'ble Court may deem fit and proper.

03. In course of hearing Learned counsel appearing for the petitioner submitted that the petitioner being a retired person presently aged about 83 years who retired from service from the post of Superintendent of Agriculture at Kumarghat under erstwhile North Tripura District presently under Unakoti Tripura District. His pension payment Order number is PPO No.PEN-2/TIRP/S/SUP/2953. According to Learned counsel the petitioner went on superannuation on 31.07.1993. For the purpose of receiving pension he opened a Savings Bank Account vide Account No.11855875264 in the State Bank of India, Kumarghat Branch under Unakoti District. The wife of the petitioner Smt. Santi Das due to ignorance being influenced by one Biplab Das an agent of a so called public limited company, named & styled as Kama Indian Projects and Services Limited, Bara Service, Ulubari, Guwahati-7 beyond the knowledge of the petitioner had procured a preference share certificate on 30.05.2009 from the said so-called public limited company for an amount or Rs.10,000/- as face value with redemption value amounting to Rs.19,000/-. The

petitioner did never purchase or procure any preference share certificate in his own name and the said certificate in the name of his wife was under Serial No.11111158, Application No.555769, Term-4 years, Date of Allotment-30.05.2009 and Redemption date-30.05.2013, but unfortunately till date said money could not be redeemed.

04. On 05.07.2023 when the petitioner went to withdraw the pension money from his SB. A/C. No.11855875264 from the branch of SBI Kumarghat, that time he could not withdraw the pension as the Bank Authority stopped payment of pension to his account. So the petitioner by an application dated 27.07.2023 requested the respondent No.4 i.e. the Branch Manager, S.B.I. Kumarghat Branch with a copy to respondent No.2 to allow him to withdraw the pension money from his said account. The petitioner also made so many correspondences with the respondent No.4 in this regard, but no step was taken. The respondent No.2, Inspector of Police, CBI, EO-V, Guwahati by his notice dated 18.07.2023 vide No.RC2262023 E0002/1140 directed the petitioner to appear before him at Guwahati on 25.07.2023 at 10.00 hrs. for examining the petitioner by the respondent No.2 in respect of Case No.RC 2262023 E0002-GWH under Section 420, 406 and 34 of IPC registered by CBI, EO-V, Guwahati. The notice was send by the respondent No.2 by Speed Post, but unfortunately the petitioner received the notice on 08.08.2023. Thereafter, the petitioner contacted with the number given by the

respondent No.2 in his notice dated 18.07.2023. The petitioner informed the matter to the respondent No.4 and as per reply of the respondent No.2 the petitioner could know that the respondent No.2 was on leave. The petitioner was verbally informed by the respondent No.4 i.e. the Branch Manager, S.B.I., Kumarghat Branch that the pension money credited in his S.B. A/C. No.11855875264 was stopped as per direction of the respondent No.2. The petitioner received the notice from the respondent No.2 on 08.08.2023 and subsequently by his letter dated 09.08.2023 sent on 11.08.2023 by speed post Registration No.EE410859355IN informed the respondent No.2 that the petitioner received the notice of the respondent No.2 on 08.08.2023, the petitioner was an aged person and suffering from various ailments due to his old days. Due to stoppage of pension money the petitioner was suffering a lot and even some times the petitioner is to face starvation. So he requested the respondent No.2 for releasing the pension money deposited in the bank SB. A/C. No.11855875264 of SBI Kumarghat Branch, but the respondent No.2 did not pay any heed to it.

05. That on the basis of prayer made by the petitioner to the respondent No.4, the respondent No.4 by his information dated 30.08.2023 issued a certificate/letter stating that the pension of petitioner is being credited to his SB Account No.11855875264 on a regular basis. Thereafter, the respondent No.4 by his letter dated 27.09.2023 as per

direction of C.B.I., the payment of pension money was stopped from SB.A/C. No.11855875264. There was a fraud in the cheat fund by the name of Kama India Project Mr. Das i.e. the petitioner had invested in the said cheat fund and an investigation was going on. The bank did not get any information from C.B.I. to remove the stop command. So the bank authority was not in a position to remove that. It was further submitted that the respondents stopped the pension money without any basis for which the petitioner is in severe financial crisis. Hence he filed this petition.

06. On admission of this writ petition notice was served upon all the respondents. The respondents No.1 and 2 appeared through Learned DSGI Mr. B. Majumder but the respondents No.3 and 4 inspite of receipt of notice did not appear before the court. The respondents No.1 and 2 submitted counter-affidavit and in the counter-affidavit following reply was given:

"2. That, in pursuant to the Notification dated 11.03.2022 of Govt. of Tripura U/s 6 of DSPE Act followed by Notification dated 16.01.2023 of Ministry of Personnel, Public Grievances and Pensions (DoPT) U/s 5 of DSPE Act, the further investigation of FIR No.164/2014 dated 18.09.2014 of West Agartala PS; FIR No.27/2013 dated 21.03.2013 of Kumarghat PS and FIR No.105/2012 dated 24.08.2012 of Telimura PS have been transferred to CBI and these FIRs have been amalgamated in one case and re-registered vide RC2262023E0002 dated 23/02/2023 at CBI, ACB, Guwahati against 17 accused persons, including accused-petitioner Ratneswar Das.(The copy of FIR is enclosed herewith and marked as Annexure-R/1).

3.That, after completion investigation of FIR No.27/2013 dated 21.03.2013 of Kumarghat PS, CID of Tripura Police had filed a charge-sheet vide Final Report No.61/2013 dated 16.11.2016 U/s 420/406/409/120(B)/34 of IPC and U/s 3 of TPID, Act 2011 against the accused-petitioner Ratneswar Das and 11 others. The trial of the said case pending before the Ld. District & Session's Court, Kailashahar, Unakoti and same has been stayed owing to further investigation carried out by CBI.

4. That, further investigation carried out by CBI revealed that M/s Kama (Indian) Projects & Service Ltd., a Non-Banking Financial Company (NBFC), had opened one of its branch office at Kumarghat and accepted deposits from the general public with promise to give high returns. The accused-petitioner had helped the principal accused Minnatulla Barbhuiya, Director of M/s Kama (Indian) Projects & Services Ltd. to open the said branch office at Kumarghat and was instrumental in recruitment of most of the agents and office staff of Kumarghat Branch of the said company.

5. That, during further investigation, the accused-petitioner was interrogated/examined on 13.06.2023 but he didn't co-operate and his replies to all the material questions were evasive. Thereafter, the accused-petitioner was asked to join investigation for further, interrogation vide notice no.RC2262023E0002/1140 dated 18.07.2023 but he did not turn up.

6. That, during further investigation, it was found that accused-petitioner is maintaining SB A/c No.31749580829 with SBI, Kumarghat Branch and the operation of the said account was stopped in exercise of powers conferred u/s 102 of Cr.P.C. as accused-petitioner was one of the main person responsible for operation of branch office of M/s Kama (Indian) Projects & Services Ltd. at Kumarghat. Further investigation with regard to said SB account is to be carried out."

So the respondents No.1 and 2 by the counter-affidavit prayed for dismissal of the writ petition.

07. It is to be noted here that by order dated 21.12.2023 passed in IA No.01 of 2023 arising out of this petition a direction was given to release the pension amount from the month of December, 2023 till disposal of the writ petition. The operative portion of the said order dated 21.12.2023 is mentioned below:

"In view of the above, without observing anything on the merit of the writ petition, the respondents are hereby directed to allow the petitioner to draw only his pension amount payable w.e.f. December, 2023 till disposal of the writ petition, through said bank account."

08. In course of hearing Learned counsel Mr. H. Deb submitted that the petitioner being old and aged person and without any basis he has been harassed by the respondents No.1 and 2 and he is passing days in severe hardships in absence of his pension amount. Learned counsel further

submitted that from the counter-affidavit it appears that save and except filing of a criminal case no material could levelled against the petitioner to withholding his pension. According to Learned counsel the allegation was a private company for defrauding the local consumers/public and the petitioner had got no access with them. But without any basis he has been implicated in the case. It was further submitted that there is no allegation that the petitioner misappropriated or defalcated any money from the public ex-chequer. So the allegation levelled by the respondents No.1 and 2 against the petitioner is totally baseless, concocted and on the basis of that there was no scope to withhold his pension payment with the bank authority as per the requisition of the respondent No.2. So Learned counsel finally urged for allowing this writ petition directing the respondents to release the pension in favour of the petitioner.

09. Per contra, Learned DSGI representing the respondents No.1 and 2 submitted that on 09.03.2011 the present petitioner deposited Rs.10,000/- to the said Kama Indian Projects and Services Limited and thereafter on 26.03.2012 further he deposited Rs.25,000/- and again he deposited Rs.25,000/- to the said Company Limited. That was the allegation against the petitioner. But regarding withholding pension Learned DSGI could not give any proper account. He also could not show any legal reasons how the authority withhold the payment of pension of the

petitioner being a senior most citizen and a responsible public servant who went on superannuation in the year 1993 from the post of Superintendent of Agriculture, Kumarghat, Unakoti District, Govt. of Tripura. Lastly he submitted that there is no scope legally to withhold the payment of pension and as per order of the court that has been regularized.

10. I have heard detailed argument of Learned counsels of both the sides and gone through the papers submitted in this writ petition. Just because filing of a criminal case it cannot be said that the charge is proved against any person. Here in the given case the petitioner was a Superintendent of Agriculture prior to his retirement and in the year 1993 i.e. on 31.07.1993 he went on superannuation from the said post and presently aged about 83 years old. It was the allegation that he deposited/invested some money to a Private Company Limited who might have defrauded some of the investors. But there is/was no such record that in discharging the official duties the petitioner misappropriated/defalcated any public money from the public ex-chequer. There is also no evidence on record that he defalcated public money and that amount was invested to the said alleged defalcated company. Situated thus, in absence of material evidence on record on the basis of a criminal case it is surprising that how the respondent No.4 on the requisition of the respondent No.2 withhold the payment of the petitioner.

Learned DSGI in course of hearing could not give any satisfactory answers in this regard. As already stated, the present petitioner being a retired public servant presently aged about 83 years old or more and was suffering from severe mental agony and tension and was suffering from financial hardships. No satisfactory materials laid by the respondents No.1 and 2 to withhold the payment of pension of the petitioner from his pension account. The respondents No.3 and 4 being the banking authority from whom the petitioner used to draw pension did not dare to appear before the court inspite of receipt of notice. This practice was also unbecoming and unwarranted which shows/indicates that their action was also not at all healthy, fair and transparent to withhold the payment of pension to the petitioner. Learned DSGI finally submitted that necessary order may be passed for release of pension as he failed to counter any valid came to withhold the pension payment of the petitioner.

11. In **State of Jharkhand and Others vs. Kitendra Jumar Srivastava and Another** reported in **(2013) 12 SCC 210** Hon'ble the Apex Court in para Nos.8, 16, 17 and 18 observed as under:

"8. It is an accepted position that gratuity and pension are not the bounties. An employee earns these benefits by dint of his long, continuous, faithful and un-blemished service. Conceptually it is so lucidly described in D.S. Nakara and Ors. Vs. Union of India; (1983) 1 SCC 305 by Justice D.A. Desai, who spoke for the Bench, in his inimitable style, in the following words:

18.The approach of the respondents raises a vital and none too easy of answer, question as to why pension is paid. And why was it required to be liberalised? Is the employer, which expression will include even the State, bound to pay pension? Is

there any obligation on the employer to provide for the erstwhile employee even after the contract of employment has come to an end and the employee has ceased to render service?

19. What is a pension? What are the goals of pension? What public interest or purpose, if any, it seeks to serve? If it does seek to serve some public purpose, is it thwarted by such artificial division of retirement pre and post a certain date? We need seek answer to these and incidental questions so as to render just justice between parties to this petition.

20. The antiquated notion of pension being a bounty a gratuitous payment depending upon the sweet will or grace of the employer not claimable as a right and, therefore, no right to pension can be enforced through Court has been swept under the carpet by the decision of the Constitution Bench in Deoki Nandan Prasad v. State of Bihar and Ors.[1971] 2 SCC 330 wherein this Court authoritatively ruled that pension is a right and the payment of it does not depend upon the discretion of the Government but is governed by the rules and a Government servant coming within those rules is entitled to claim pension. It was further held that the grant of pension does not depend upon any one's discretion. It is only for the purpose of quantifying the amount having regard to service and other allied matters that it may be necessary for the authority to pass an order to that effect but the right to receive pension flows to the officer not because of any such order but by virtue of the rules. This view was reaffirmed in State of Punjab and Anr. V. Iqbal Singh(1976) 2 SCC 1.

It is thus a hard earned benefit which accrues to an employee and is in the nature of "property".

This right to property cannot be taken away without the due process of law as per the provisions of Article 300-A of the Constitution of India.

16. The fact remains that there is an imprimatur to the legal principle that the right to receive pension is recognized as a right in "property".

Article 300-A of the Constitution of India reads as under:

300A Persons not to be deprived of property save by authority of law. - No person shall be deprived of his property save by authority of law.

Once we proceed on that premise, the answer to the question posed by us in the beginning of this judgment becomes too obvious. A person cannot be deprived of this pension without the authority of law, which is the Constitutional mandate enshrined in Article 300-A of the Constitution. It follows that attempt of the appellant to take away a part of pension or gratuity or even leave encashment without any statutory provision and under the umbrage of administrative instruction cannot be countenanced.

17. It hardly needs to be emphasized that the executive instructions are not having statutory character and, therefore, cannot be termed as "law" within the meaning of aforesaid Article 300-A. On the basis of such a circular, which is not having force of law, the appellant cannot withhold even a part of pension or gratuity. As we noticed above, so far as statutory Rules are concerned, there is

no provision for withholding pension or gratuity in the given situation. Had there been any such provision in these Rules, the position would have been different.

18. We, accordingly, find that there is no merit in the instant appeals as the impugned order of the High Court is without blemish. Accordingly, these appeals are dismissed with costs quantified at Rs. 10,000/- each."

In **Dr. Hira Lal vs. State of Bihar and Others**

reported in **(2020) 4 SCC 346**, Hon'ble the Supreme Court

held as under:

"22. It is well settled that the right to pension cannot be taken away by a mere executive fiat or administrative instruction. Pension and gratuity are not mere bounties, or given out of generosity by the employer. An employee earns these benefits by virtue of his long, continuous, faithful and un-blemished service:(2013) 12 SCC 210. The right to receive pension of a public servant has been held to be covered under the "right to property" under Article 31(1) of the Constitution by a Constitution Bench of this Court in Deokinandan Prasad v. State of Bihar:(1971) 2 SCC 330 which ruled that:

30. The question whether the pension granted to a public servant is property attracting Article 31(1) came up for consideration before the Punjab High Court in Bhagwant Singh v. Union of India [AIR 1962 Punj 503] . It was held that such a right constitutes "property" and any interference will be a breach of Article 31(1) of the Constitution. It was further held that the State cannot by an executive order curtail or abolish altogether the right of the public servant to receive pension. This decision was given by a learned Single Judge. This decision was taken up in letters patent appeal by the Union of India. Letters Patent Bench in its decision in Union of India v. Bhagwant Singh [ILR 1965 2 Punj 1] approved the decision of the learned Single Judge. The Letters Patent Bench held that the pension granted to a public servant on his retirement is "property" within the meaning of Article 31(1) of the Constitution and he could be deprived of the same only by an authority of law and that pension does not cease to be property on the mere denial or cancellation of it. It was further held that the character of pension as "property" cannot possibly undergo such mutation at the whim of a particular person or authority.

31. The matter again came up before a Full Bench of the Punjab and Haryana High Court in K.R. Erry v. State of Punjab [ILR 1967 1 Punj & Har 278]. The High Court had to consider the nature of the right of an officer to get pension. The majority quoted with approval the principles laid down in the two earlier decisions of the same High Court, referred to above, and held that the pension is not to be treated as a bounty payable on the sweet will and pleasure of the Government and that the right to superannuation pension including its amount is a valuable right vesting in a government servant. It was further held by the majority that even though an opportunity had already been afforded

to the officer on an earlier occasion for showing cause against the imposition of penalty for lapse or misconduct on his part and he has been found guilty, nevertheless, when a cut is sought to be imposed in the quantum of pension payable to an officer on the basis of misconduct already proved against him, a further opportunity to show-cause in that regard must be given to the officer. This view regarding the giving of further opportunity was expressed by the learned Judges on the basis of the relevant Punjab Civil Service Rules. But the learned Chief Justice in his dissenting judgment was not prepared to agree with the majority that under such circumstances a further opportunity should be given to an officer when a reduction in the amount of pension payable is made by the State. It is not necessary for us in the case on hand to consider the question whether before taking action by way of reducing or denying the pension on the basis of disciplinary action already taken, a further notice to show-cause should be given to an officer. That question does not arise for consideration before us. Nor are we concerned with the further question regarding the procedure, if any, to be adopted by the authorities before reducing or withholding the pension for the first time after the retirement of an officer. Hence we express no opinion regarding the views expressed by the majority and the minority Judges in the above Punjab High Court decision on this aspect. *But we agree with the view of the majority when it has approved its earlier decision that pension is not a bounty payable on the sweet will and pleasure of the Government and that, on the other hand, the right to pension is a valuable right vesting in a government servant.*

33. Having due regard to the above decisions, we are of the opinion that the right of the petitioner to receive pension is property under Article 31(1) and by a mere executive order the State had no power to withhold the same. Similarly, the said claim is also property under Article 19(1)(f) and it is not saved by clause (5) of Article 19. Therefore, it follows that the order, dated June 12, 1968, denying the petitioner right to receive pension affects the fundamental right of the petitioner under Articles 19(1)(f) and 31(1) of the Constitution, and as such the writ petition under Article 32 is maintainable.

[emphasis supplied]

23. The aforesaid judgment was followed in *D.S. Nakara and Ors. v. Union of India*:(1983) 1 SCC 305 by another Constitution bench of this Court, which held that:

20. The antiquated notion of pension being a bounty, a gratuitous payment depending upon the sweet will or grace of the employer not claimable as a right and, therefore, no right to pension can be enforced through Court has been swept under the carpet by the decision of the Constitution Bench in *Deoki Nandan Prasad v. State of Bihar and Ors* wherein this Court authoritatively ruled that pension is a right and the payment of it does not depend upon the discretion of the Government but is governed by the rules and a Government servant coming within those rules is entitled to claim pension. It was further held that the grant of

pension does not depend upon any one's discretion. It is only for the purpose of quantifying the amount having regard to service and other allied matters that it may be necessary for the authority to pass an order to that effect but the right to receive pension flows to the officer not because of any such order but by virtue of the rules. This view was reaffirmed in *State of Punjab and Anr. v. Iqbal Singh*: (1976) 2 SCC 1.

29. Summing up it can be said with confidence that pension is not only compensation for loyal service rendered in the past, but pension also has a broader significance, in that it is a measure of socio-economic justice which inheres economic security in the fall of life when physical and mental prowess is ebbing corresponding to aging process and, therefore, one is required to fall back on savings. One such saving in kind is when you give your best in the hey-day of life to your employer, in days of invalidity, economic security by way of periodical payment is assured. The term has been judicially defined as a stated allowance or stipend made in consideration of past service or a surrender of rights or emoluments to one retired from service. *Thus the pension payable to a government employee is earned by rendering long and efficient service and therefore can be said to (1983) 1 SCC 305 (1971) Supp. S.C.R. 634 (1976) II LLJ 377 SC be a deferred portion of the compensation or for service rendered.* In one sentence one can say that the most practical *raison d'être* for pension is the inability to provide for oneself due to old age. One may live and avoid unemployment but not senility and penury if there is nothing to fall back upon.

31. From the discussion three things emerge: (i) that pension is neither a bounty nor a matter of grace depending upon the sweet will of the employer and that it creates a vested right subject to 1972 Rules which are statutory in character because they are enacted in exercise of powers conferred by the proviso to Article 309 and clause (5) of Article 148 of the Constitution; (ii) that the pension is not an *ex gratia* payment but it is a payment for the past service rendered; and (iii) it is a social welfare measure rendering socio-economic justice to those who in the hey-day of their life ceaselessly toiled for the employer on an assurance that in their old age they would not be left in lurch..”

[emphasis supplied]

24. The right to receive pension has been held to be a right to property protected under Article 300-A of the Constitution even after the repeal of Article 31(1) by the Constitution (Forty-Fourth Amendment) Act, 1978 w.e.f. 20.06.1979, as held in *State of West Bengal v. Haresh C. Banerjee and Ors.*: (2006) 7 SCC 651.

25. The Division Bench of the Patna High Court in the impugned judgment has relied solely on the earlier decision of a co-ordinate bench of the Patna High Court in *Vijay Kumar Mishra v. State of Bihar*: (2017) (1) PLJR 575 to deny the reliefs sought by the Appellant. Pertinently, the judgment in *Vijay Kumar Mishra* was overruled by a Full Bench of the Patna High

Court in Arvind Kumar Singh v. State of Bihar & Ors. :2018 SCC OnLine Pat 749.

26. In view of the above, we hold that the Respondent-State was unjustified in withholding 10% pension of the Appellant under administrative Circulars dated 22.08.1974 and 31.10.1974, and Government Resolution No. 3104 dated 31.07.1980 after the Appellant had superannuated on 31.03.2008. We direct that 10% of the pension amount which had been withheld after superannuation on 31.03.2008 till 19.07.2012 is liable to be paid to the appellant within a period of 12 weeks from the date of this judgment."

12. In view of the above, this court after hearing both the sides direct the respondents that the respondents shall continue to pay the pension to the petitioner including arrear pensions, if any to his respective bank account without any delay and shall continue to pay the same until otherwise is directed. The order dated 21.12.2023 passed in the connected IA No.1 of 2023 is thus made absolute. Since the petitioner being old and aged person had to suffer financial loss during his old days without any justified grounds so the respondent No.4 shall pay litigation cost of Rs.20,000/-(twenty thousand) to the petitioner within a period of 3(three) months from today. Failing which, the petitioner shall be at liberty to take appropriate steps by due process of law.

With this observation and direction, this writ petition stands disposed of.

JUDGE

**MOUMITA
DATTA**

Moumita

Digitally signed by
MOUMITA DATTA
Date: 2024.05.29
18:13:31 +05'30'