

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

Income Tax Appeal No.352 of 2013 (O&M)

RESERVED ON: 29.07.2015

DATE OF DECISION: 04.08.2015

The Commissioner of Income-tax, Patiala

....Appellant

versus

M/s H.M. Steels Ltd.

.....Respondents

CORAM:- HON'BLE MR.JUSTICE S.J. VAZIFDAR, ACTING CHIEF JUSTICE

HON'BLE MR. JUSTICE G.S. SANDHAWALIA

Present: Ms. Savita Saxena, Advocate for the appellant

Mr. Pankaj Jain, Senior Advocate with
Mr. Divya Suri, Mr. Deepanshu Jain and
Mr. Madhur Sharma, Advocates for the respondents

..

S.J. VAZIFDAR, ACTING CHIEF JUSTICE :

This is an appeal against the order of the Income Tax Appellate Tribunal dated 17.06.2013 partly allowing the respondents' appeal against the order of the Commissioner of Income Tax (Appeals). The matter pertains to the Assessment Year 2007-08.

2. The appellant contends that the following substantial questions of law arise in this appeal:-

"(i) Whether in the facts and circumstances of the case, the ITAT was right in law in holding that the freight subsidy received from the Himachal Govt. by the assessee is allowed to be included as profit derived from Industrial Undertaking and eligible as deduction u/s 80IC of the Income Tax Act,

1961, when it has been clearly laid down by Supreme Court in its decision in the cases of Cambay Electric Supply Industrial Co. Ltd. Vs. CIT 1978 (TR/SC) 50:/1978) 1/3 ITR 84/SC) that the words derived from referred to in the section 80IC has narrower meaning than attributable to and the freight subsidy cannot be treated as profit derived from Industrial Undertaking though it may be attributable to Industrial Undertaking?

- (ii) Whether in the facts and circumstances of the case, the ITAT was right in law in holding that the freight subsidy was rightly taken into consideration by the assessee in working out the profits and gains of the business undertaking relying on the decision of Calcutta High Court in the case of Merino Ply and Chemicals Ltd. Vs. CIT (1004) 122 CTR (Cal) 262 : (1994) 209 ITR 508 (Cal.) where the point in issue was whether a receipt on account of transport/ freight subsidy was of a revenue nature and was inseparably connected with the business and not whether it was income derived from the business of the industrial undertaking and eligible for deduction u/s 80HH/80IA/80IB of the Income Tax Act, 1961?

(iii) Whether in the facts and circumstances of the case, the ITAT was right in law in not appreciating the judgment of Hon'ble Himachal Pradesh High Court in its decision in the case of CIT vs. Kiran Enterprises reported in 327 ITR 520 and M/s Mehar Packaging Pvt. Ltd. Vs. CIT reported in 24 Taxman 204 which are applicable in this case wherein it has already been held that the amount of transport/freight subsidy received from the Govt. by the assessee is not a profit derived from business since it is not an operational profit. The source of subsidy is not the business of assessee but scheme of Central Govt. and cannot be included in the profits eligible for deduction u/s 80IC. That ITAT was also not right in law in not appreciating the ratio of Hon'ble Supreme Court in the cases of M/s Liberty India vs. CIT 225 CTR 233 (SC), CIT vs. Sterling Foods 153 CTR 439, 237 ITR 589, Vellore Electric Corporation Ltd. vs. CIT 227 ITR 557 (SC).

(iv) Whether in the facts and circumstances of the case, the ITAT was right in law in holding that the income from Sales Tax Deferment Rebate received by the assessee is allowed to be included as profits derived from industrial undertaking and eligible for deduction u/s 80IC of the Income Tax Act,

1961, when the assessee received it from the Himachal Govt. for the benefit of any incentive of Sales Tax leviable on the sale of manufactured goods under Himachal Pradesh General Sales Tax Act, 1968 and the income derived from such rebate is not an income derived from industrial undertaking. However, the immediate source of this rebate was the scheme of Govt. to give such rebate and not the conduct of the business of the industrial undertaking.

- (v) Whether in the facts and circumstances of the case, the ITAT was right in law in directing the AO to pass a fresh order, on the issue of bank interest, in terms of the judgment of jurisdictional High Court in the case of Vishal Industries as well as in the light of the Apex Court decision in the case of ACG associates Capsules Pvt. Ltd., ignoring the fact that decision of netting was held to be correct for computing deduction u/s 80HHC in view of the definition of 'profits of business' in Explanation (baa) to Section 80HHC of the Act and not for section 80IC of the Act which deals with profits derived from the eligible business, and is different from the computation of section 80HHC."

3. The first three questions do not even arise. Mr. Jain, the learned senior counsel appearing on behalf of the respondents stated that the respondents/assessee do not even contend to the contrary. They have not claimed that the freight subsidy received from the Himachal Pradesh Government by the assessee is allowed to be included as profit derived from an industrial undertaking and, therefore, eligible as a deduction under Section 80-IC of the Income Tax Act, 1961. The assessee had claimed a set off against the expenses which was granted. The questions have probably been raised due to a passing observation in a part of a sentence in the order of the Tribunal. The sentence in the Tribunal's order reads as under:-

"However, transport subsidy is to be adjusted against those expenses for which it is given while working out the profit of the industrial undertaking to be eligible for deduction u/s 80IC of the Act."

The concluding words "to be eligible for deduction u/s 80IC of the Act" probably led to the appellant raising the first three questions. Transport subsidy is not admissible under Section 80IC of the Act. There is no grievance in respect of the first part of the sentence.

In view of Mr. Jain's submission, it is not necessary to take the matter any further. Questions No.(i), (ii) and (iii) are accordingly disposed of.

4. Question No.(iv) must be answered in favour of the appellant/revenue.

5. Mr. Jain submitted that the sales tax deferment rebate is included as profit derived from the industrial undertaking and is, therefore, eligible for deduction under section 80-IC. Under a scheme/policy formulated by the Himachal Pradesh State Government, the industrial undertakings fulfilling certain conditions and

situated in the notified areas were entitled for the Sales Tax/VAT Deferment Scheme. The eligible units were given an option either to avail deferment of payment of tax or to opt, by making an application in the prescribed form, to pay 65% of the tax liability for any tax period of the financial year and upon making such payment the unit would be deemed to have paid the full tax due from it accordingly. The assessee opted to pay 65% of the VAT liability and the remaining 35% i.e. a sum of Rs.24,98,964/- had been credited in the profit and loss account derived by the industrial undertaking. The assessee contended that the retention of 35% VAT has a direct nexus with the sales and is an integral part of the industrial unit and is, therefore, eligible to be deducted under section 80-IC. The submission is not well founded. Sub-section (2) of Section 80-IC specifies the undertakings and enterprises to which the section is applicable. It is applicable to the assessee/respondents.

6. Section 80-IC (1) and (3) to (7) reads as under:-

80-IC. Special provisions in respect of certain undertakings or enterprises in certain special category States.-(1) Where the gross total income of an assessee includes any profits and gains derived by an undertaking or an enterprise from any business referred to in sub-section (2), there shall, in accordance with and subject to the provisions of this section, be allowed, in computing the total income of the assessee, a deduction from such profits and gains, as specified in sub-section (3).

.....

(3) The deduction referred to in sub-section (1) shall be,-

- (i) in the case of any undertaking or enterprise referred to in sub-clauses (i) and (iii) of clause (a) or sub-clauses (i) and (iii) of clause (b), of sub-section (2), one hundred per cent of such profits and gains for ten assessment years commencing with the initial assessment year;
- (ii) in the case of any undertaking or enterprise referred to in sub-clause (ii) of clause (a) or sub-clause (ii) of clause (b), of sub-

section (2), one hundred per cent of such profits and gains for five assessment years commencing with the initial assessment year and thereafter, twenty-five per cent (or thirty per cent where the assessee is a company) of the profits and gains.

(4) This section applies to any undertaking or enterprise which fulfils all the following conditions, namely:-

- (i) it is not formed by splitting up, or the reconstruction, of a business already in existence:

Provided that this condition shall not apply in respect of an undertaking which is formed as a result of the re-establishment, reconstruction or revival by the assessee of the business of any such undertaking as is referred to in Section 33-B, in the circumstances and within the period specified in that section;

- (ii) it is not formed by the transfer to a new business of machinery or plant previously used for any purpose.

Explanation.-The provisions of Explanations 1 and 2 to sub-section (3) of Section 80-IA shall apply for the purposes of clause (ii) of this sub-section as they apply for the purposes of clause (ii) of that sub-section.

(5) Notwithstanding anything contained in any other provision of this Act, in computing the total income of the assessee, no deduction shall be allowed under any other section contained in Chapter VI-A or in Section 10-A or Section 10-B, in relation to the profits and gains of the undertaking or enterprise.

(6) Notwithstanding anything contained in this Act, no deduction shall be allowed to any undertaking or enterprise under this section, where the total period of deduction inclusive of the period of deduction under this section, or under the second proviso to sub-section (4) of Section 80-IB or under Section 10-C, as the case may be, exceeds ten assessment years.

(7) The provisions contained in sub-section (5) and sub-sections (7) to (12) of Section 80-IA shall, so far as may be, apply to the eligible undertaking or enterprise under this section."

7. The operative words are "profits and gains derived by an undertaking or an enterprise from any business referred to in sub-section (2)." The profits and gains must, therefore, be derived "from" the business. The word "from" means, *inter alia*, a starting

point, a point of attachment or a source or origin. A sales tax rebate cannot be said to be derived from any business. A sales tax rebate can be said to be in respect of a business or in favour of a business or in relation to a business, a facility to a business and incentive to a business. The rebate does not originate from the business. The source or origin of the rebate is from the policy or notification granting the same. The source or origin is not the business. If the legislature intended including the sales tax rebate within the ambit of section 80-IC, the section it would have included any profits and gains derived not from but in respect of a business.

8. If there was no sales tax liability in respect of any business, there would have been no question of the sales tax being from the business. If sales tax is made applicable to the business, it would not be from the business but in respect of the business. It would follow then that when the sales tax is revoked, the benefit cannot be from the business either but in respect of the business. Let us put it differently. If sales tax is abolished, it cannot be said that the last rate of sales tax would be the profit or gain from the business. It follows therefore, that the sales tax is in respect of the business but not from the business.

9. Mrs. Savita Saxena's reliance upon a judgment of the Supreme Court in *Liberty India vs. Commissioner of Income Tax*, (2009) 317 ITR 218 is well founded. In that case, the Supreme Court considered whether profit from the Duty Entitlement Pass Book Scheme can be said to be the profit from the business of the industrial undertaking eligible for deduction under Section 80-IB of the Act. Section 80-IB is similar to Section 80IC. Section 80IB(1) reads as under:-

**"80-IB. Deduction in respect of profits and gains
from certain industrial undertakings other than**

infrastructure development undertakings.—(1) Where the gross total income of an assessee includes any profits and gains derived from any business referred to in sub-sections (3) to (11), (11-A) and (11-B) (such business) being hereinafter referred to as the eligible business), there shall, in accordance with and subject to the provisions of this section, be allowed, in computing the total income of the assessee, a deduction from such profits and gains of an amount equal to such percentage and for such number of assessment years as specified in this section.” *(emphasis supplied)*

The relevant words are the same, namely, “includes any profits or gains derived from any business”. Paragraphs 13 to 16 of the judgment read as follows:-

“13. Before analyzing s.80-IB, as a prefatory note, it needs to be mentioned that the 1961 Act broadly provides for two types of tax incentives, namely, investment linked incentives and profit linked incentives. Chapter VI-A which provides for incentives in the form of tax deductions essentially belong to the category of "profit linked incentives". Therefore, when s. 80-IA/80-IB refers to profits derived from eligible business, it is not the ownership of that business which attracts the incentives. What attracts the incentives under s. 80-IA/80-IB is the generation of profits (operational profits). For example, an assessee company located in Mumbai may have a business of building housing projects or a ship in Nava Sheva. Ownership of a ship per se will not attract s. 80-IB(6). It is the profits arising from the business of a ship which attracts sub-s. (6). In other words, deduction under sub-s. (6) at the specified rate has linkage to the profits derived from the shipping operations. This is what we mean in drawing the distinction between profit linked tax incentives and investment linked tax incentives. It is for this reason that Parliament has confined deduction to profits derived from eligible businesses mentioned in sub-ss. (3) to (11A) (as they stood at the relevant time). One more aspect needs to be highlighted. Each of the eligible business in sub-ss. (3) to (11A) constitutes a stand-alone item in the matter of computation of profits. That is the reason why the concept of "Segment Reporting" stands introduced in the Indian Accounting Standards (IAS) by the Institute of Chartered Accountants of India (ICAI).

14. Analysing Chapter VI-A, we find that s. 80-IB/80-IA are the Code by themselves as they contain both substantive as well as procedural provisions. Therefore, we need to examine what these provisions prescribe for "computation of profits of the eligible business". It is evident that s. 80-IB provides for allowing of deduction

in respect of profits and gains derived from the eligible business. The words "derived from" is narrower in connotation as compared to the words "attributable to". In other words, by using the expression "derived from", Parliament intended to cover sources not beyond the first degree. In the present batch of cases, the controversy which arises for determination is: whether the DEPB credit/Duty drawback receipt comes within the first degree sources? According to the assessee(s), DEPB credit/duty drawback receipt reduces the value of purchases (cost neutralization), hence, it comes within first degree source as it increases the net profit proportionately. On the other hand, according to the Department, DEPB credit/duty drawback receipt do not come within first degree source as the said incentives flow from Incentive Schemes enacted by the Government of India or from s. 75 of the Customs Act, 1962. Hence, according to the Department, in the present cases, the first degree source is the incentive scheme/provisions of the Customs Act. In this connection, Department places heavy reliance on the judgment of this Court in Sterling Food (supra). Therefore, in the present cases, in which we are required to examine the eligible business of an industrial undertaking, we need to trace the source of the profits to manufacture. [see CIT v. Kirloskar Oil Engines Ltd. (1985) 44 CTR (Bom) 98 : (1986) 157 ITR 762 (Bom)]

15. Continuing our analysis of s. 80-IA/80-IB it may be mentioned that sub-s. (13) of s. 80-IB provides for applicability of the provisions of sub-s. (5) and sub-ss. (7) to (12) of s. 80-IA, so far as may be, applicable to the eligible business under s. 80-IB. Therefore, at the outset, we stated that one needs to read ss. 80-I, 80-IA and 80-IB as having a common Scheme. On perusal of sub-s. (5) of s. 80-IA, it is noticed that it provides for manner of computation of profits of an eligible business. Accordingly, such profits are to be computed as if such eligible business is the only source of income of the assessee. Therefore, the devices adopted to reduce or inflate the profits of eligible business has got to be rejected in view of the overriding provisions of sub-s. (5) of s. 80-IA, which are also required to be read into s. 80-IB. [see s. 80-IB(13)]. We may reiterate that ss. 80I, 80-IA and 80-IB have a common scheme and if so read it is clear that the said sections provide for incentives in the form of deduction(s) which are linked to profits and not to investment. On analysis of ss. 80-IA and 80-IB it becomes clear that any industrial undertaking, which becomes eligible on satisfying sub-s.(2), would be entitled to deduction under sub-s. (1) only to the extent of profits derived from such industrial undertaking after specified date(s). Hence, apart from eligibility, sub-s.(1) purports to restrict the quantum of deduction to a specified percentage of profits. This is the importance of the words "derived from industrial undertaking" as against "profits attributable to industrial undertaking".

16. DEPB is an incentive. It is given under Duty Exemption Remission Scheme. Essentially, it is an export incentive. No doubt, the object behind DEPB is to neutralize the incidence of customs duty payment on the import content of export product. This neutralization is provided for by credit to customs duty against export product. Under DEPB, an exporter may apply for credit as percentage of FOB value of exports made in freely convertible currency. Credit is available only against the export product and at rates specified by DGFT for import of raw materials, components etc.. DEPB credit under the Scheme has to be calculated by taking into account the deemed import content of the export product as per basic customs duty and special additional duty payable on such deemed imports. Therefore, in our view, DEPB/Duty Drawback are incentives which flow from the Schemes framed by Central Government or from s. 75 of the Customs Act, 1962, hence, incentives profits are not profits derived from the eligible business under s. 80-IB. They belong to the category of ancillary profits of such Undertakings." (emphasis supplied)

10. On a parity of reasoning and on an analysis of section 80-IC, it must be held that any industrial undertaking or enterprise would be entitled to deduction under sub-section (1) only to the extent of profits derived from such an industrial undertaking and not on account of any rebate or incentive made available to it by the Government. The ratio in the last sentence in paragraph-15 is that the words "derived from industrial undertaking" are distinct from the words "profits attributable to industrial undertaking". The sales tax rebate falls within the ambit of the latter expression and not the former. What has been held by the Supreme Court in respect of the DEPB incentive applies equally to sales tax rebate in respect of section 80-IC. The sales tax rebate is an incentive which flows from the scheme framed by the Himachal Pradesh Government and is, therefore, not a profit derived from the business but is an ancillary profit of the business.

11. *Liberty India vs. Commissioner of Income Tax (supra)* followed the judgment of the Supreme Court in *Commissioner of Income*

Tax vs. Sterling Food (1999) 237 ITR 579 (SC). The question before the Supreme Court was whether the income derived by the assessee by the sale of import entitlement was profit and gain derived from its industrial undertaking of processing seafood and can be included in the income of the assessee for the purpose of computing the relief under Section 80-HH of the Act. Section 80-HH(1) reads as under:-

"80-HH. Deduction in respect of profits and gains from newly established industrial undertakings or hotel business in backward areas.-(1) Where the gross total income of an assessee includes any profits and gains derived from an industrial undertaking, or the business of a hotel, to which this section applies, there shall, in accordance with and subject to the provisions of this section, be allowed, in computing the total income of the assessee, a deduction from such profits and gains of an amount equal to twenty per cent thereof."
(emphasis supplied)

The material words in section 80-HH and in section 80-IC are the same, namely, "where the gross total income of an assessee includes any profits and gains derived from an industrial undertaking, or the business of a hotel". The Supreme Court held:-

"9. On behalf of the appellant(s) it was submitted that s. 80-IB was different from s. 80-I in the sense that under s. 80-IB, income derived from business of an industrial undertaking was admissible for deduction whereas under s. 80-I deduction was allowable to income derived from industrial undertaking. Hence, according to the appellant(s) provision of s. 80-IB was much wider in scope than s. 80-I. According to the appellant(s) s. 80-IB was wider than s. 80-I as the Legislature intended to give benefit of deduction not only to profits derived from the undertaking but also to give benefit of deduction in respect of incomes having direct nexus with the profits of the undertaking, hence, all incomes that arose during the course of running of the eligible business would be eligible for deduction under s. 80-IB, which would include income arising on sale of DEPB at premium."

The reasoning though in respect of section 80-HH applies squarely to the provisions of section 80-IC. The sales tax rebate

cannot be held to constitute a profit and gain derived from the assessee's business.

12. Ms. Saxena's reliance upon the judgment of the Himachal Pradesh High Court in *Commissioner of Income Tax vs. Kiran Enterprises*, (2010) 327 ITR 520 is also well founded. The question in that case was whether the freight subsidy received from the Government is allowed to be included as profit derived from the industrial undertaking and eligible for deduction under section 80-IA. Section 80-IA(1) reads as under:-

"80-IA. Deductions in respect of profits and gains from industrial undertakings or enterprises engaged in infrastructure development, etc.-(1) Where the gross total income of an assessee includes any profits and gains derived by an undertaking or an enterprise from any business referred to in sub-section (4) (such business being hereinafter referred to as the eligible business), there shall, in accordance with and subject to the provisions of this section, be allowed, in computing the total income of the assessee, a deduction of an amount equal to hundred per cent of profits and gains derived from such business for ten consecutive assessment years."

In paragraph-3, the Division Bench noted that the provisions of section 80-IB are *pari materia* with section 80-IA as they previously existed. The Central Government framed a scheme whereby freight/transport subsidy was provided to the industries set up in remote areas where rail facilities were not available and some percentage of the transport expenses was subsidized by the Central Government. The question was whether the freight subsidy is income derived from the business of the industrial undertaking and can be included in the profit eligible for deduction under section 80-IA. The Division Bench held that the source of transport subsidy is not the business of the assessee but the scheme framed by the Central Government. Applying the test laid down by the Supreme Court in the

aforesaid judgment, the Division Bench held that the subsidy received by the assessee was not a profit derived from the business since it was not an operational profit and that the source of the subsidy is not the business of the assessee but the scheme of the Government. We are in respectful agreement with these observations of the Himachal Pradesh High Court.

13. The two decisions of the Delhi High Court in (2009) 317 ITR 353 and (2010) 324 ITR 283 were delivered before the judgment of the Supreme Court in *Liberty India vs. Commissioner of Income Tax* (*supra*). They did not take the judgment into consideration. They must be deemed to have been impliedly overruled. In *Commissioner of Income Tax vs. Dharam Pal Prem Chand Ltd.*, [2009] 317 ITR 353 (Delhi), the revenue contended that the deduction under section 80-IB in respect of the amount received by the assessee towards the refund of excise duty cannot form a part of the profits and gains derived from the undertaking. The Division Bench held:

"28. Having considered the decisions cited by the learned counsel for the Revenue as well as by the counsel for the assessee, we are of the view that, in the instant case, as noted above, the factual aspects are required to be kept in mind. The finding of the authorities below is that the refund of excise duty is pivoted on the manufacturing activity carried on by the assessee. Once such a finding of fact has been returned we need not go further and examine the immediate and proximate source of refund of excise duty. In other words, as to whether there was direct nexus between the refund of excise duty and industrial activity. As a matter of fact, in the questions proposed by the Revenue, there is no specific question, that this finding of the authorities below is perverse. There is of course a very broad based and general question that the order passed by the Income-tax Appellate Tribunal is perverse in law and on facts. According to us, such a question is vague. A perusal of the grounds of appeal would substantiate this aspect of the matter. There is no ground taken by the Revenue whereby the substantial findings of fact have been challenged by the Revenue as being perverse.

29. An important aspect of the matter which clearly distinguishes the instant case from the facts of the other cases cited before us is, that the net effect of the accounting methodology employed by the assessee was that it did not, in sum and substance, impact the derivation of profits and gains ascertainable for the purposes of deduction under section 80-IB of the Act.

30. As noted by the Division Bench of this court in *Eltek SGS P. Ltd.*, [2008] 300 ITR 6, the language of section 80-IB is materially different from those obtaining in the cases cited by the counsel for the Revenue in *Sterling Foods*, [1999] 237 ITR 579 (SC), *Cambay Electric Supply*, [1978] 113 ITR 84 (SC), *B. Exports*, [2006] 286 ITR 603 (Delhi), *Viswanatkan and Co.*, [2003] 261 ITR 737 (Mad) as well as *Ritesh Industries*, [2005] 274 ITR 324 (Delhi). The language with respect to the provisions referred to in such cases except *Cambay Electric Supply*, [1978] 113 ITR 84 (SC), read as "profits and gains derived from an industrial undertaking" as against the language appearing in section 80-IB of the Act which is "profit and gains derived from any business". We respectfully agree with the view of the Division Bench in *Eltek SGS*, [2008] 300 ITR 6 (Delhi) which has held that the test of proximity, i.e., direct nexus with the industrial activity is not necessary while claiming deduction under section 80-IB of the Act."

The judgment was followed by a Division Bench of the Delhi High Court in *Commissioner of Income-Tax vs. Sportking India Ltd.*, [2010] 324 ITR 283 (Delhi).

14. For the reasons we have already stated, we are, with respect, unable to agree with the decisions of the Delhi High Court. In our view, they are also contrary to the judgment of the Supreme Court referred to above and, therefore, must be deemed to have been impliedly overruled. In *Commissioner of Income Tax vs. Dharam Pal Prem Chand Ltd.* (supra), the Division Bench agreed with the findings of the authorities that the refund of excise duty is "pivoted" on the manufacturing activity carried on by the assessee. The question, with respect, is not whether the refund is "pivoted" on the manufacturing activity carried on by the assessee but whether it is a profit or

gain derived from the business. That the incentive may have some connection with or is pivoted on the business is not relevant.

15. Question No.(iv) is, therefore, answered in favour of the Revenue. The assessee is not entitled to the benefit of section 80-IC in respect of the sales tax rebate obtained by it.

Now re: Question No.(v) :

16. It was noticed by the Assessing Officer that the assessee had received interest on FDRs kept with the bank as margin money. He treated the same as income from other sources and not profit derived from industrial undertaking. Accordingly, he disallowed the deduction. The Tribunal remanded the issue to the Assessing Officer for fresh adjudication in accordance with law and by keeping in view a decision of this Court referred to therein. As the matter has been kept open, no question of law arises. No interference is called for.

**(S.J. VAZIFDAR)
ACTING CHIEF JUSTICE**

04.08.2015
parkash*

**(G.S. SANDHAWALIA)
JUDGE**

<u>Note:</u> Whether reportable: YES
--