

HIGH COURT OF CHHATTISGARH, BILASPUR**Order Reserved on : 29.08.2017****Order Delivered on : 13.10.2017****Writ Petition (C) No. 873 of 2015**

1. Smt. Chameli Dewangan W/o Dinesh Kumar Dewangan Aged About 33 Years President Nagar Panchayat Tundra R/o Ward No. 2, Nagar Panchayat Tundra, District Baloda Bazar (Chhattisgarh)
2. Derha Daheria, S/o Late Shri Tulsidas Daheria, Aged About 31 Years President Nagar Panchayat Lavan, R/o Ward No. 15, Ambedkar Ward, Village Khamharia, P.S. And Tahsil Bilaigarh, District Baloda Bazar (Chhattisgarh)
3. Tiger Kurre S/o Shri Geeta Ram Kurre Aged About 32 Years President Nagar Panchayat Bhatgaon, R/o Village Bhatgaon, P.S. And Tahsil Bilaigarh, District Baloda Bazar, (Chhattisgarh)
4. Manoj Jaiswal S/o Shri Jagdish Prasad Jaiswal Aged About 36 Years President Nagar Panchayat Saja, R/o Ward No. 15, P.O. Saja, District Bemetara, (Chhattisgarh)
5. Yusuf Khan S/o Veer Khan, Aged About 27 Years President Nagar Panchayat, Bilaigarh, R/o Ward No. 9, Bilaigarh, District Baloda Bazar, (Chhattisgarh)
6. Dilip Jian S/o Late Shri Budhmal Jain, Aged About 47 Years President Nagar Panchayat Parpodi, R/o Parpodi, Tahsil Saja, District Bemtara, (Chhattisgarh)
7. Manharan Sinha S/o Shri Deenaram Sinha Aged About 38 Years President Nagar Panchayat Thankhamaria, R/o Ward No. 6, Thankhamaria, District Bemetara, (Chhattisgarh)
8. Panna Lal Jain S/o Shri Dhanraj Jain Aged About 47 Years President Of Nagar Panchayat Deokar, R/o Ward No. 9, P.O. Deokar Tahsil Saja, District Bemetara, (Chhattisgarh)
9. Harishcandra Tiwari S/o Shri Deviprasad Tiwari Aged About 47 Years Vice President Nagar Panchayat Lavan, R/o Ward No. 10, Lavan District Baloda Bazar, (Chhattisgarh)
10. Vikas Chopda S/o Late Shri Tejprakash Chopda Aged About 35 Years President Nagar Palika Parishad Balod, R/o Near Church Lohara Road, Balod, District Balod, (Chhattisgarh)

11. Prem Bhansali (Jain) S/o Shri Deepchand Bhansali (Jain) Aged About 36 Years President Nagar Palika Parishad Dondi Lohara, R/o Main Road Dondilohara, District Balod, (Chhattisgarh)
12. Vikram Patel S/o Shri Shyani Ji Patel Aged About 38 Years President Nagar Palika Parishad Baloda Bazar, R/o C.G. Saw Mill, Raipur Road, Baloda Bazar, District Baloda Bazar (Chhattisgarh)
13. Smt. Karuna Tiwari W/o Shri Ramesh Tiwari, Aged About 43 Years President, Municipal Council, Aarnag, R/o Mahamaya Para, Aarang, District Raipur, (Chhattisgarh)

---- **Petitioners**

Versus

State of Chhattisgarh Through Secretary, Department Of Urban Administration And Development, Mantralaya, Mahanadi Bhawan, Naya Raipur, District Raipur, (Chhattisgarh)

---- **Respondent**

Writ Petition (C) Nos. 811 of 2015

Smt. Aruna Ganesh Jaiswal W/o Ganesh Prasad Jaiswal, aged about 42 years, Ward No. 11, Pendra, Tahsil & Thana Pendra, District Bilaspur, (Chhattisgarh)

---- **Petitioner**

Versus

1. The State of Chhattisgarh, Through Secretary, Department of Urban And Rural Development, Mantralaya, Mahanadi Bhawan, New Raipur
2. Chief Municipal Officer, Nagar Panchayat, Pendra, Bilaspur, Chhattisgarh.

---- **Respondents**

Writ Petition (C) No. 819 of 2015

Raj Kumar Kesharwani S/o Shri Bhagwat Prasad Kesharwani, aged about 34 years, R/o Ward No.3, Moharpara, Manendragarh, District Korla, (Chhattisgarh)

---- **Petitioner**

Versus

1. State of Chhattisgarh, Through Chief Secretary, Government of Chhattisgarh, CM Secretariat, DKS Bhawan, Mantralaya, Naya Raipur 492001 Chhattisgarh.

2. The Secretary, Department of Urban Administration and Development, Government of Chhattisgarh, DKS Bhawan, Mantralaya, Naya Raipur, 492001 Chhattisgarh.

---- Respondents

Writ Petition (C) No. 818 of 2015

Nirmala Chaturvedi W/o Shri Vivek Chaturvedi, aged about 31 years, R/o Ward No. 8, Khongapani, Tehsil Manendragarh, District Korla (Chhattisgarh)

---- Petitioner

Versus

1. State of Chhattisgarh, Through Chief Secretary, Government of Chhattisgarh, CM Secretariat, DKS Bhawan, Mantralaya, Naya Raipur 492001 Chhattisgarh.
2. The Secretary, Department of Urban Administration and Development, Government of Chhattisgarh, DKS Bhawan, Mantralaya, Naya Raipur, 492001 Chhattisgarh.

---- Respondents

Writ Petition (C) No. 985 of 2015

1. Surender Kour Makkar President Municipal Council Takhatpur W/o Shri Jagjeet Singh Makkar Aged About 68 Years R/o Ward No. 5, Main Road Bajrang Nagar, Takhatpur, District Bilaspur Chhattisgarh.
2. Savitri Anil Soni W/o Anil Soni Aged About 48 Years President Municipal Council Mungeli R/o Hotel Mahima Main Road, Mungeli District Mungeli Chhattisgarh.
3. Om Prakash Vishwakarma, President Municipal Council, Jhagrakhand S/o Shri Mahipat Lal Vishwakarma Aged About 55 Years R/o Ward No. 10, P.O. Jhagrakhand Tehsil Manendragarh, District Koriya Chhattisgarh.
4. Vijay Kumar Singh, President, Nagar Panchayat, Rajpur S/o Shri Bhola Singh R/o Ward No. 10, Main Rajpur Tehsil Rajpur, District Balrampur Chhattisgarh.
5. Anil Das, President Nagar Panchayat, Lormi, W/o Late M.J. Das Aged About 54 Years Nagar Panchayat Lormi R/o Bade Rajabada, Lormi, District Mungeli, Chhattisgarh.
6. Vishnu Das, President, Nagar Panchayat, Ledri, S/o Nawal Das Aged About 46 Years President Nagar Panchayat Ledri R/o Ledri P.O. Jhagrakhand District Koriya Chhattisgarh.

7. Vinod Kumar, President, Nagar Panchayat, Kusmi, S/o Basant Ram Aged About 41 Years R/o Ward No. 13 Darripara Road, Kusmi District Balrampur Chhattisgarh.
8. Champa Daras Panik, President, Nagar Panchayat, Sakri, W/o Daras Ram Panik Soni Aged About 42 Years R/o Ward No. 5, Daldaliah Para, Sakri District Bilaspur Chhattisgarh.

---- Petitioners

Versus

1. State of Chhattisgarh Through Chief Secretary, Government of Chhattisgarh C.M. Secretariat, D.K.S. Bhawan, Mantralaya, Naya Raipur Chhattisgarh
2. The Secretary Department Of Urban Administration And Development Government of Chhattisgarh, D.K.S. Bhawan Mantralaya, Naya Raipur Chhattisgarh 492001

---- Respondents

Writ Petition (C) No. 1119 of 2015

1. Jitendra Singh Thakur S/o Late Shri G.S. Thakur Aged About 54 Years President Municipal Council Kanker, District Kanker Chhattisgarh
2. Smt. Sumitra Devi Nagraj W/o Shri Bhuneshwar Nagraj Aged About 45 Years President Nagar Charama, District Kanker Chhattisgarh
3. Tarsem Singh Gill S/o Shri Sardar Buta Singh Aged About 67 Years President Municipal Council Kondagaon District Kondagaon Chhattisgarh
4. Smt. Raj Markam W/o Shri U.C. Markam Aged About 45 Years President Nagar Panchayat Farasgaon, District Kondagaon Chhattisgarh
5. Vinod Kumar Sahu S/o Shri P. Sahu Aged About 40 Years President Nagar Panchayat Bhakhara, District Dhamtari Chhattisgarh

---- Petitioners

Versus

State Of Chhattisgarh Through The Secretary, Department Of Urban Administration And Development, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur Chhattisgarh

---- Respondent

For Petitioners

Shri Kanak Tiwari, Senior Advocate with Shri Jitendra Pali, Shri Prateek Sharma, Shri Abhishek Kumar Singh, Shri Arvind Shrivastava and Shri Anumeh Shrivastava, Advocates.

For Respondent/State

Shri Prafull N Bharat, Additional Advocate General.

Hon'ble Thottathil B. Radhakrishnan, Chief Justice
Hon'ble Shri Justice Sharad Kumar Gupta

C A V ORDER

Per Thottathil B. Radhakrishnan, Chief Justice

1. These writ petitions are filed by the persons who are Presidents of Municipal Councils or Nagar Panchayats under the Chhattisgarh Municipalities Act, 1961; for short, 'the Act'. They challenged the amendment made to Chhattisgarh Municipal Accounts Rules, 1971; for short, 'the Rules' and published as per the notification dated 31.03.2015; for short, 'the impugned amendment'.

2. The Petitioners have contended that the impugned amendment is a result of arbitrary, illegal and unconstitutional exercise of power and it results in abrogation of the statutory authority and entitlement of the Presidents to watch over and supervise the financial administration of the Municipal Council / Nagar Panchayat in accordance with the provisions of the Act, particularly, Section 51(b) of the Act. It is further contended that the impugned amendment is intended to divest the Presidents of the Municipal Council / Nagar Panchayat of financial authority, power of supervision and control, in violation of the binding provisions of the Act, particularly Sections 51, 104, 105 and 106 thereof.

3. The Respondents (State) have filed return pleading that the impugned amendments have been made with reference to lawful authority

in terms of Section 355 read with Section 338 of the Act and that those provisions of the Act provide ample power to make the amendment impugned in these writ petitions. The impugned amendment is supported by the Respondents to be for the benefit of public at large, having in view the grave financial and administrative irregularities which are seen to have occurred in different districts of the State of Chhattisgarh. Annexure-R/1 (collectively) is placed on record along with the return to demonstrate various instances of discrepancies in disbursement of the payments, irregularities and excess payments and also unnecessary withholding of due payments. The State has further contended that the impugned amendment is rational, and in substance, aimed to be beneficial for the effective administration and functioning of the Municipal Institutions. It is further contended that the impugned amendment aids clarifying and defining the role and duties as between the President of Municipal Council/ Nagar Panchayat and the Chief Municipal Officer and to create transparent and accountable mechanism for better administration. It is also contended that the impugned amendment does not in any manner impair the constitutional provisions including the policy concepts ingrained among the Directive Principles. It is specifically contended that the impugned amendment does not denude the elected representatives of their rights to participate in financial matters and the amendment brought in is only to appropriately regulate the making of payments and to ensure better financial accountability without abusing the power of disbursement or drawl.

4. We have heard the learned Senior Counsel appearing for the Petitioners and the learned Additional Advocate General for the State.

5. Apart from reiterating the contentions raised in the writ petitions, particularly Writ Petition (C) No. 873 of 2015, the learned Senior Counsel addressing arguments on behalf of the Petitioners copiously took us to the different provisions of the Act and the Rules and the relevant provisions of the Constitution of India. The incorporation of Municipalities, composition of Municipal Councils and Nagar Panchayats and the control over the municipal funds and powers and duties of the President as well as conduct of business of the Municipality were highlighted with reference to the provisions of the Act and the constitutional backdrop having regard to the 74th amendment of the Constitution of India, which came into force with effect from 01.06.1993. The different provisions in Part IXA of the Constitution were referred to point out the primacy and constitutional status of the Municipalities as units of governance. It was argued that the impugned amendment is an abridgment of the power and authority of the President of Municipal Council / Nagar Panchayat and that such provision is unconstitutional because it is an unauthorised abridgment of the power of municipal governance which is left with the Municipality, meaning thereby Municipal Council / Nagar Panchayat. It is argued that the impugned conferment of power on the Chief Municipal Officer to the exclusion of the President of Municipal Council / Nagar Panchayat is unconstitutional.

6. Reiterating the pleadings in the return, the learned Additional Advocate General argued that the impugned amendment is well within the delegated legislative authority and that the rule making power has been duly exercised having regard to relevant facts and factors. It is argued that the President does not stand deprived of the power to deal with the

policy matters; nor is the President and/or the Municipal Council / Nagar Panchayat deprived of the power to take policy decisions in relation to financial matters.

7. Section 50 of the Chhattisgarh Municipalities Act, 1961 provides that the Municipal Government vests in Council. Sub-section (1) of that Section provides that subject to the provisions of the Act and the rules and bye-laws made thereunder, the Municipal Government of a Municipality shall vest in the Council. Sub-section (2) thereof provides that subject to the restrictions, limitations and conditions imposed by the Act and the rules made thereunder, the executive powers for the purpose of carrying out the provisions of the Act shall vest in the Chief Municipal Officer.

8. Section 51 of the Act lays down the powers and duties of the President. Sub-section (1) of that Section provides the duties of the President of the Council. Clause (b) of that Sub-section provides that it shall be the duty of the President to watch over the financial and executive administration of the Council and perform such executive functions as may be allotted to him by or under the Act. Clause (c) of that Sub-section provides that it shall be the duty of the President of the Council to exercise supervision and control over the acts and proceedings of all officers and servants of the Council in matters of executing administration and in matters concerning the accounts and records of the Council.

9. Sub-section (1) of Section 87 of the Act provides that there shall be a Chief Municipal Officer to every Council who shall be the Principal Executive Officer of the Council and all other officers and servants of the Council shall be subordinate to him.

10. Section 92 of the Act lays down special functions of the Chief Municipal Officer. Clause (a) of Sub-section (1) of that Section provides that the Chief Municipal Officer shall, subject to the general control of the President, watch over the financial and executive administration of the Council and perform all the duties and exercise all the powers specially imposed or conferred upon him, by or delegated to him, under the Act.

11. Section 104 of the Act enumerates the funds which are to be credited to the Municipal Fund.

12. The Chhattisgarh Municipal Accounts Rules, 1971; for short 'the Rules', were made in exercise of powers conferred by Sub-section (1) and clauses (xi), (xxxi), (xxxiv) and (xxxv) of Sub-section (2) of Section 355 read with Section 113 (omitted as per MP Act 20 of 1998) and Sub-section (2) of Section 338 of the Act. Sub-rules (1) and (2) of Rule 81 and Sub-rule (2) of Rule 90 of the Rules as they stood before the impugned amendment, read as follows:

“81. Payment order and payment of claims.- (1) Every bill or other claim for payment shall be presented in the first instance to the Accountant who shall check and examine it as regards arithmetical accuracy, propriety of the claim and its admissibility with reference to sanction, order book measurement book or other documents and if it is found to be correct and in order, initial it and submit it for orders to the Chief Municipal Officer. The Chief Municipal Officer with his opinion submit the document to the competent authority for orders for payment. The payment order shall except as otherwise provided in rule run as follows:

“Pay.....(Rs.....) Rupeesonly” the amount being written in words as well as in figures and the order shall be signed by the competent authority:

Provided that the Chief Municipal Officer shall be personally responsible for seeing that the voucher is complete and affords sufficient information as to the nature of payment and that the payee actually received the sum passed.

(2) The following authorities shall be competent to pass order of payment on every bill or voucher: -

(i) Chief Municipal Officer	(i) In case of Class I Municipal Council upto Rs.1,000.
	(ii) In case of Class II Municipal Council upto Rs.500.
	(iii) In case of Class III and IV Municipal Council upto Rs.250.
(ii) President	In all other cases not covered in para (i) above.

90. (i) xxx xxx xxx

(ii) Cheques will be written by the accountant but all cheques for rupees ten thousand in case of Municipal Council and Rupees Three thousand in case of Nagar Panchayat shall be signed by the Chief Municipal Officer, whereas in the case of Municipal Council the cheques above Rupees 10,000/- (Rupees ten thousand) and in case of Nagar Panchayat the cheques above Rupees 3000/- (Rupees three thousand) shall be signed by Chief Municipal Officer as well as the President of the Council and in his absence by the Vice-President or in his absence by any Councillor of the Council specially authorised by the Council in this behalf. A copy of the resolution together with the specimen signatures of the Councillor shall forwarded to the Treasury Officer for information by the Chief Municipal Officer.”

13. The impugned amendment made in exercise of power conferred by Section 355 read with Section 338 of the Chhattisgarh Municipalities Act, 1961 is to the following effect:

“In the said rule:-

- (1) In sub-rule (1) of rule 81, for the words “Chief Municipal Officer with his opinion submit the document to the competent authority for orders for payment”, the words “Chief Municipal Officer shall be competent to issue payment orders on each bill or voucher” shall be substituted.
- (2) Sub-rule (2) of Rule 81 shall stand omitted.
- (3) For sub-rule (2) of rule 90, the following shall be substituted namely:-

“(ii) Cheques and E-payment shall be prepared by Accountant. The Chief Municipal Officer and Accounts Officer/Accountant shall be authorised to sign and issue cheques and E-payment jointly. List of payment order, cheques and E-payment issued, shall be sent for information to the President within next three working days by the Chief Municipal Officer.”

14. The net effect of the impugned amendment is that the order for payment of every bill or voucher, without any monetary limit could be passed by the Chief Municipal Officer and the consequential requirement was that the list of payment order, cheques and E-payment issued are required to be sent by the Chief Municipal Officer for information to the President within next three working days. Also, the authority to sign the cheques and E-payments came to be with the Chief Municipal Officer and Accounts Officer/Accountant to the exclusion of the President and in his absence, the Vice-President or the specially Councillor in the absence of the Vice-President, as was enjoined by Rule 90(ii) of the unamended Rules.

15. We may here and now notice that no challenge is levied against Rule 81 or Rule 90 as they stood before the impugned amendment. The scheme of the Act does not enjoin that the Chief Municipal Officer cannot be authorised to pass order of payment on bills and vouchers. The intrinsic material in the Rules is not sufficient to reach at this conclusion. We say so because, even under the unamended provision, the Chief Municipal Officer was competent to pass order of payment on bills or vouchers depending upon the classification of the Municipal Council. This is what is evidenced by Entry 1 in Rule 81(2) as it stood before the amendment. Therefore, it is not as if the Chief Municipal Officer was never conferred with the authority to pass order of payment on bills and

vouchers, whatever be the financial extent of such authorization. There is nothing in the Act or the Rules or in the Scheme of the Act in the backdrop of Part IXA of the Constitution, which enjoins that the Chief Municipal Officer cannot be authorised to pass order of payment on bills and vouchers.

16. The effect of the impugned amendment is only to change the modality of passing orders of payment on bills and vouchers. The question of payment of bills and vouchers arise in relation to matters where the liability to pay inheres on the Municipality as liability, either statutory or contractual. In contradistinction to this, a policy decision on matters affecting the funds of the Municipality and other economic aspects including expenditure, income and budgeting are issues which would be within the domain of the Municipal Council / Nagar Panchayat and its President and other authorities who are bestowed with the power to take policy decisions. The impugned amendment does not pass off any power of the President in relation to policy matters, including those relatable to funds, earnings and expenditure, to the Chief Municipal Officer. The impugned amendment only regulates the modality of passing order of payment on every bill and voucher. It fundamentally relates to discharge and satisfaction of claims for payments based on bills and vouchers. We are unable to envision a bill-to-bill or voucher-to-voucher policy making. Therefore, the powers of the President referable to Section 51 of the Act is in no manner affected by the impugned amendment.

17. Clause (b) of Sub-section (1) of Section 51 of the Act provides that it shall be the duty of the President to watch over the financial and executive administration of the Council and to perform such executive

functions as may be allotted to him by or under the Act. Clause (c) of that Sub-section makes it the duty of the President to exercise supervision and control over the acts and proceedings of all officers and servants of the Council in matters of executing administration and in matters concerning the accounts and records of the Council. The power to exercise supervision and control over the acts and proceedings of the officers and servants in matters concerning the accounts is not taken away by the impugned amendment. The power of the President to watch over the financial administration of the Council is also not deprived by the impugned amendment. In fact, the impugned amendment ensures that every action of passing order of payment on bills and vouchers reaches the President in the form of information within three working days of the issuance of the payment order, cheques and E-payment. This is what is provided in the last sentence of Sub-rule (ii) of Rule 90 as amended. Therefore, not only that the impugned amendment does not result in any abridgment of the statutory powers of the President, it augments and provides the modality and time limit within which the information has to reach the President in relation to issuance of payment order, cheques and E-payments. This way also, we do not find any constitutional or statutory infirmity with the impugned amendment.

18. The impugned amendment to the delegated legislation is made in exercise of rule making power. Such exercise of power has been done in conformity with the provisions of the Act. The power to make rules under Sub-sections (1) and (2) of Section 355 of the Act includes all powers which would enable making of rules generally for the purpose of carrying into effect the provisions of the Act and also, in particular, enumerated

matters falling under Sub-section (2) of Section 355 of the Act. The powers under that Section are in addition to any power specifically conferred by the Act. Section 338 (2) of the Act provides rule making power relating to execution of works. With such rule making power being available, the reference made on behalf of the Petitioners to decision in **Kerala Samsthana Chethu Thozhilali Union Vs. State of Kerala and Others, (2006) 4 SCC 327**, does not appeal to us in the context of the case in hand. Similar is the situation regarding the decisions in **Global Energy Limited and Another Vs. Central electricity Regulatory Commission, (2009) 15 SCC 570** and **Union of India and Others Vs. S. Srinivasan, (2012) 7 SCC 683**.

19. While we have answered the sustainability of the impugned amendment as above, it needs also to be noted that Rules 81 and 90 as they originally stood, as well as the power to make those Rules, were never challenged. The power to make such Rules include the power to amend them. The power to amend has been exercised within the limits of the rule making power as enjoined by the Act. The competence to make such amendment to the delegated legislation is not impeached. Nor do we see any sustainable ground in law against the existence of such power.

20. The authority of the Municipal Council / Nagar Panchayat and the Presidents in terms of Part IXA of the Constitution is also not infringed in any manner by the impugned amendment. Nothing in the Act or in the Rules as they originally stood before the amendment, is established by the Petitioners as inconsistent with provisions of Part IXA of the Constitution. Obviously, therefore, the provisions in the Act and the Rules

which continued to run with full vigor in terms of Article 243ZF of the Constitution, carrying with it the clear distinction between the policy decisions in economic and financial matters and executive action in relation to the financial administration of the municipalities. The provisions of the Act and the Rules including the impugned amendment do not contradict the provisions of Part IXA. It does not impinge the democratic principles which govern functioning of Municipalities as democratic units as held by Hon'ble Supreme Court of India in **Vipulbhai M. Chaudhary Vs. Gujarat Co-operative Milk Marketing Federation Limited, 2015 AIR SCW 2130**. The impugned amendment only paves way to the Chief Municipal Officer being empowered to pass every bill or voucher without any monetary limit; and also giving authority to the Chief Municipal Officer and Accounts Officer / Accountant to sign the cheques and E-payments. That does not in any manner impair the authority of the President or the Municipal Council / Nagar Panchayat of the decision making power of those authorities in relation to policy matters touching finances and financial administration of the Municipal Council / Nagar Panchayat. We also do not see any statutory provision under the Act or the Rules which provides exclusive power to the President to cloth that authority the power to pass bills and issue payment orders.

21. The constitutional setting of Part IXA on which rests the Act and the Rules, calls for adequate executive support to give effect to the policies of the Municipalities as institutions of self-governance subject to the provisions of the Constitution and the law laid by the State Legislature. The spread of the matters listed in the 12th Schedule taking alongwith the provisions in Article 243W and 243X would necessarily establish the

requirement of an executive force for the Municipality concerned. This is to enable the Municipal Council / Nagar Panchayat to exercise powers and execute the decisions taken by it. There is no deprivation of any of the powers of the Municipal Council / Nagar Panchayat or its Presidents by conferment of the authority on the Chief Municipal Officer to pass the bills for payment. Those executive acts do not impair the supervisory power to the President of the Municipal Council / Nagar Panchayat.

22. For the aforesaid reasons, the challenge levied in these writ petitions to the impugned amendment does not stand. These writ petitions, therefore, fail.

23. In the result, these writ petitions are dismissed.

Sd/-

(Thottathil B. Radhakrishnan)
CHIEF JUSTICE

Sd/-

(Sharad Kumar Gupta)
JUDGE