

**IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH**

**Civil Writ Petition No. 13950 of 2015
Date of Decision: 12th September, 2017**

Manesar Industrial Welfare AssociationPetitioner

versus

State of Haryana and othersRespondents

**CORAM: HON'BLE MR.JUSTICE S.J.VAZIFDAR, CHIEF JUSTICE
HON'BLE MR. JUSTICE HARINDER SINGH SIDHU, JUDGE.**

Present: Mr. Tushar Sharma, Advocate, for the petitioners.

Mr. Deepak Balyan, Additional Advocate General, Haryana, for the
respondent-State of Haryana.

Mr. Pritam Saini, Advocate for respondent Nos.2 to 4.

S.J.VAZIFDAR, CHIEF JUSTICE

The petitioner seeks a writ of certiorari to quash an order dated 27.04.2015 passed by respondent No.4-Haryana State Industrial and Infrastructure Development Corporation Ltd. (HSIIDC) and a notice dated 04.06.2015 pursuant thereto demanding an additional price from the petitioner. The other prayers were not pressed.

2. The challenge essentially is to the interest levied by the respondents on the additional/enhanced price for the period between the date on which the respondents paid/deposited the enhanced price in Court till the demand for the same by the respondents from the petitioner.

3. Considering the limited scope of the challenge, it is sufficient to refer to the facts only briefly.

Respondent No.2-HSIIDC is the nodal agency for respondent No.1-Government of Haryana for infrastructure development in the State of Haryana. HSIIDC has been allotting industrial plots to the prospective entrepreneurs for establishing industrial ventures in the industrial estates developed by it. The plots are carved out of the land acquired by the State Government for HSIIDC. To this end the respondents acquired lands in Haryana for expansion of IMT Manesar/development of Phase-IV. Notification under sections 4 & 6 of the Land Acquisition Act, 1984 (LA Act) were issued on 26.02.2002 and 18.11.2002. The price of the land was fixed at ₹ 2.25 lacs per acre to ₹ 7.50 lacs per acre. An award dated 20.05.2004 was made fixing the compensation of about ₹ 31.17 crores which included the cost of land, 30% solatium and 12% per annum additional amount. Subsequently, about five acres were acquired for construction of a 60 meter wide road. Necessary notifications were issued in that regard. By an award dated 28.12.2007 compensation was fixed at about ₹ 1.47 crores.

4. The land owners filed applications for enhancement under section 16 of the Act of 1894. The Additional District Judge enhanced the compensation to a uniform rate of ₹ 37,47,232/- per acre in addition to the statutory benefits. The land owners as well as HSIIDC challenged the orders by filing regular first appeals before this Court. By an order dated 14.07.2011 HSIIDC was directed to deposit the enhanced compensation with this Court. The order was modified on HSIIDC's application by an order dated 04.10.2011 by directing the HSIIDC to deposit compensation at ₹ 28,15,356/- per acre together with statutory benefits in terms of the orders dated 10.08.2011 passed by the Supreme Court in another matter. In another

matter this Court by an interim order dated 20.09.2012 as modified on 09.01.2013 permitted the owners to withdraw an amount of ₹ 20 lacs without security and amounts above ₹ 20 lacs on furnishing security to the satisfaction of the Reference Court. Pursuant to the above orders HSIIDC released an amount of about ₹ 527.26 crores towards enhanced compensation.

The respondents computed the enhanced costs recoverable from the allottees at ₹ 2687/- per sq. meter and issued demand notices accordingly.

Pursuant to the orders of the Supreme Court in certain connected matters, the applications were made for release of the balance compensation as well. The liability of enhanced costs payable by the parties such as the petitioner was worked out in August-2014 based on the enhanced compensation amount of ₹ 37,47,232/- per sq. meter together with statutory benefits. The demand notices for the payment thereof were issued.

5. Mr. Tushar Sharma, the learned counsel appearing on behalf of the petitioner submitted that the respondents are not entitled to charge interest from the date on which the respondents paid/deposited the amounts in Court pursuant to the above orders till the respondents demanded the same from the petitioner. We are unable to agree with his submissions which were ably argued by him.

6. Before dealing with the judgments, it is necessary to set out clause-5 of the letter of allotment. The terms and conditions of the letters of allotment are same. The petitioners have relied upon a copy of one such letter of allotment dated 17.09.2004, clause-5 whereof reads as under:-

“5. ENHANCED COMPENSATION:-

Any additional price of the plot/shed as a consequence of enhancement in compensation awarded by the court(s) shall be payable by the allottee in Lumpsum within 30 days from the date of demand notice failing which a penal interest @ 18% p.a. shall be charged from the date of notice. In the event of non payment of such enhanced compensation within a period of three months of the notice, the plot/shed shall be liable to be resumed.”

7. This issue is covered against the petitioner by a judgment of a Division Bench of this Court dated 06.11.2015 to which one of us (S.J.Vazifdar, C.J.) was a party in the case of *Hindustan Marble and Tiles Industries and others v. Haryana State Industrial Development Corporation Ltd. and another* 2015 SCC online (P&H) 7310. The Regular Letter of Allotment in that case was followed by an agreement. Both stated that the price was tentative. Clause 2(viii) of the Regular Letter of Allotment was similar to the following clause in the agreement:-

“2. That any additional price of the aforesaid plot/shed, as a consequence of enhancement in compensation that may be awarded by the Court(s) in the matters/cases arising out of the acquisition proceedings or any incidental or connected matter thereto, shall be payable by the allottee, in lumpsum, within 30 days from the date of issuance of demand notice, failing which penal interest @ 14% p.a. shall be charged on the due amount from the date of notice till the date of payment. In the event of non-payment of such enhanced compensation, within a period of three months from the date of notice, the aforesaid plot/shed shall also be liable to be resumed.”.....(emphasis supplied).

The clause in so far as it is relevant is similar to clause-5 of the Letter of Allotment before us. The Division Bench held:-

“14. Mr. Goel further submitted that in any event the respondents are not entitled to claim any amount over and above the amount actually deposited by them in the Court pursuant to the order dated 04.11.1999.

He submitted that the interest payable after the date of deposit cannot be claimed by the respondents.

15. The submission is based on the erroneous premise that the enhancement in compensation referred to in clause (2) of the agreement refers to the rate payable for the land under the award and not to the interest payable thereon. Clause (2) expressly requires the allottee to pay “any additional price of the aforesaid plot/shed, as a consequence of enhancement in compensation that may be awarded by the Court(s).....”. Thus it is not merely the compensation that is awarded and payable by the allottee. The allottee is bound to pay any additional price as a consequence of the enhancement in compensation. The interest constitutes an additional price as a consequence of enhancement in compensation that is awarded by a Court. When the compensation is enhanced, the consequence is not merely an increase in the price based on the rate at which the land is computed but also the liability to pay interest thereon.

16. Even in equity the interest must be paid by the allottee. It is difficult to appreciate the contention that the demand for interest is unfair. The interest is payable under the Act by the State Government/Acquiring Body. It is but fair that the acquiring body recovers the same from the allottees. There is nothing unfair about that. It would be infact unfair and unjust for the allottees not to pay the interest that is paid by the State Government/Acquiring Body to the owners of the land which is subsequently allotted to the allottees.

17. There is no reason why the respondents should not claim interest on the amount deposited by it pursuant to the order dated 04.11.1999. The respondents paid the amount as compensation/enhanced compensation under the Act. This interest also falls within the ambit of the words “any additional price” within the meaning of clause (2) for it is as a consequence of the enhancement. Had the amount not been deposited, the liability to pay the interest would have continued. That liability would certainly have constituted additional price as a consequence of enhancement in compensation. In that event the interest would have to be paid to the landowners. We see no reason why the respondents ought not to be reimbursed the interest on account of their having deposited the amount. A view to the contrary would be grossly unfair to the respondents. It would infact result in the Court compelling the respondents to finance the purchase of the plots by the allottees to the extent of the loss of interest by the respondents.

18. Mr. Goel then submitted that the liability to pay interest commences only after 30 days of the raising of the demand for payment for the same.

19. The submission is based on a total misconstruction of clause 2 of the agreement. As we mentioned earlier, the interest payable on the enhanced compensation falls within the ambit of the words “any additional price” in clause (2). Thus the additional compensation together with interest thereon is liable to be paid within 30 days from the date of issuance of the demand notice. This interest includes the period prior to the date of the demand notice. What is referred to thereafter in clause (2) is “penal interest @ 14% p.a. from the date of notice till the date of payment”.

20. Faced with this Mr. Goel contended that the demand for additional price was raised belatedly as a result whereof the allottees have been unfairly burdened with interest for a longer period.

21. It is difficult to understand this grievance. The respondents could undoubtedly have demanded the amount immediately upon enhancement by the Reference Court at least in order to indemnify and secure themselves. They were, however, not bound to do so. Infact by not doing so the respondents were fair to the petitioners. The respondents had challenged the enhancement granted by the Reference Court before this Court by filing a first appeal. This appeal was infact for the benefit of the petitioners. For had the respondents succeeded, the liability of the allottees/petitioners would have been reduced. As far as the respondents are concerned, they could not have demanded the additional price as a consequence of the enhancement in compensation awarded by the Reference Court or even by this Court for by filing the appeal the respondents did not accede to the landowner’s right to the same. The time or the occasion to make a demand in turn from the allottees had, therefore, not arisen for the respondents’ contention was that the same is not payable. Indeed the respondents could have demanded the amount even before the conclusion of their appeal whether before this Court or even before the Supreme Court by way of indemnity/security and the allottees/petitioners would in any event have been bound to comply with the demand. However, by not having demanded the amount earlier, the respondents cannot be deprived of the interest.

22. The reliance placed on behalf of the petitioners upon the judgment of a Division Bench of this Court in *Charanjit Bajaj and others v. The State of Haryana and others* 1986 P.L.J. 601, is not well founded. Condition No. 4 in that case reads as under:-

“The above price of the plot is subject to variation with reference to the actual measurement of the plot as well as in case of enhancement of compensation of acquisition cost of land of this sector by the Court or otherwise and you shall have to pay this additional price of the plot, if any, as determined by the Department within 30 days from the date of demand”.

23. It was contended on behalf of the petitioners that the interest charged by HUDA for the period intervening between the deposit of compensation and the issue of notices to the plot holders was not sustainable as the petitioners could not be held liable to pay interest and suffer for the lapses on the part of HUDA not depositing the amount of compensation. Condition No.4, however, in that case was not similar to clause (2) of the agreement in the case before us. Clause (2) is much wider. The plain language entitles the respondents to interest. Moreover, it appears that in that case the HUDA had not even challenged the enhancement granted by the Reference Court. The demand notices were issued by the HUDA in that case on the basis of the enhancement granted by the Reference Court. The demand could therefore have been made forthwith in that case. In the case before us the respondents had filed a First Appeal.

24. The judgment of a Division Bench of this Court dated 07.10.2003 in Civil Writ Petition titled as *Jagat Narain and others vs. HUDA and another* is not relevant either. The relevant clause in that case is not set out in the judgment. We will assume, however, that it is similar to clause(2) of the agreement in the case before us. It is important to note, however, that in that case the demand had been made by the respondents for the earlier period which was quashed as being illegal and arbitrary. The fresh demand included the demand for interest for that very period. The Division Bench, therefore, held that the same was not permissible. Such a situation does not arise in the case before us.”

8. Mr. Sharma, however, submitted that the judgment is per-incuriam being contrary to the earlier judgment of a Division Bench of this Court in *IMT Industrial Association and others v. Haryana State Industrial and Infrastructure Development Corporation and others* 2014 SCC Online P&H 19764. Question (v) raised in that case and the answer thereto read as follows:-

“(v) Whether interest can be levied by the Corporation for the intervening period between the date of deposit of additional compensation with interest and the date of demand made by the Corporation.”

“Issue No.(v)

31. A co-ordinate Bench of this Court in *Charanjit Bajaj vs. State of Haryana*, CWP No. 1270 of 1985 decided on 8.7.1986, has held as follows:-

“6. After giving out thoughtful consideration to the entire matter, we find merit in the submission of the learned counsel for the petitioner. The interest is being charged for the period intervening between deposit of compensation and the issue of notices to the allottees. Mr. Rajinder Singh, learned counsel, could not convince us as to on what basis interest was being charged from the plot-holders. The recovery of the enhanced price on the basis of payment of enhanced compensation has to be made by HUDA. If the authority does not take prompt action in making recovery or in depositing the enhanced amount of compensation, then the plot-holders cannot be made to suffer for that lapse. Further, there does not seem to be any basis for charging interest on the amount deposited for paying compensation. The incidence that has to fall on the plot holders is of the amount of enhanced compensation paid by HUDA. By charging interest on such amount, HUDA only wishes to make profit as not amount of interest is payable by HUDA after the deposit of the amount of enhanced compensation. In this view of the matter the explanation furnished by HUDA in charging interest is not tenable and the petitioners cannot be made liable to pay interest for the period intervening between deposit of compensation and the issue of notices.”

32. In the instant case, the allottees have infact agreed to pay the additional price of the plot in lump-sum within 30 days from the date of demand notice failing which a penal interest of 18% per annum shall be charged from the date of notice as per Clause 5 of the Regular Letter of Allotment. Such a clause is also found in Clause 1 of the Conveyance Deed as well. Original notice of demand was made only on 11.12.2007 and thereafter on 15.6.2009 directing the allottees to pay the enhanced compensation with interest and statutory benefits paid by the Corporation. But curiously interest has been claimed from the year 2004, the year in which the enhanced compensation with interest was paid by the Corporation.

33. Clause 5 of the Regular Letter of Allotment and Clause 1 of the Conveyance Deed clearly contemplate the obligation on the part of the allottees to pay interest only on making a demand in writing. Further, on receipt of these demand notices, many allottees had rushed to the Corporation and paid the amount as demanded. If the Corporation had raised the demand in terms of those clauses, some of the allottees would have discharged their liability with interest way-back in the year 2004 itself. Therefore, in our considered view, the Corporation is not entitled to claim any interest for the additional compensation with interest paid from the year 2004 to 11.12.2007, the date on which the first demand notice was issued.

34. It was contended by the counsel appearing for the petitioners that even those notices were withdrawn by the Corporation and therefore, they are liable to pay interest only from 24.9.2012, the date on which the fresh impugned notice was issued. Such a fallacious argument is not acceptable to this Court. The allottees have been put on notice as to their liability to pay the enhanced portion of the compensation with interest as early as on 11.12.2007. The said notice was withdrawn only on certain technical grounds. Therefore, it is affirmatively held that allottees are bound to pay interest as claimed by the respondent-Corporation from 11.12.2007.”

9. It is clear, therefore, that the Division Bench in *IMT Industrial Association's* case (supra) essentially relied upon the judgment of a Division Bench of this Court in *Charanjit Bajaj v. State of Haryana*. This judgment was distinguished by this Court in *Hindustan Marble and Tiles Industries* case (supra). Whether the judgment in *Hindustan Marble and Tiles Industries* (supra) is correct or not is another matter. It cannot, however, be said to be per-incuriam on the ground that it is contrary to the judgment in *IMT Industrial Association(s)* (supra) in view of the fact that *IMT Industrial Association(s)* (supra) relied upon a judgment of this Court in *Charanjit Bajaj v. State of Haryana* which was specifically noted and referred to and was distinguished in *Hindustan Marble and Tiles Industries* case (supra). We are, therefore, bound by the judgment in *Hindustan Marble and Tiles Industries* case (supra). The first contention is, therefore, rejected.

10. Mr. Sharma then submitted that the price mentioned in the letter of allotment is tentative and that the final price must be determined by dividing the total cost of the land by the total saleable area. In other words he contended that the denominator must be the final saleable area and not the saleable area on the date of the letter of allotment.

11. The regular letter of allotment undoubtedly stipulates only the "Tentative Price". The term tentative price is used in the table set out in clause-2 of the Letter of Allotment. We will presume that the reference to the balance 75% of the price is also a reference to the tentative price. Indeed the price stipulated in the Letter of Allotment is only tentative and was subject to change. The question is what change was the price subject to. In our view the change was subject to the enhancement, if any, of the price of the land that may be determined in a reference under section 18 of the LA Act. This is clear from

clause-5 set out earlier. Clause-5 is titled “Enhanced Compensation”. It provides that any additional price of the premises “as a consequence of the enhancement in compensation awarded by the Court(s) shall be payable by the allottee.....”. The price mentioned in the award of the Land Acquisition Officer was payable in any event. There was a possibility of an increase in this price on account of the references that may have been filed under section 18 of the LA Act. This is the only variation in the price that is contemplated in the regular letter of allotment. The price mentioned in the regular letter of allotment was, therefore, tentative only on account of the possibility of an increase in the compensation in proceedings under section 18 of the LA Act. No other variation is referred to or contemplated expressly or impliedly in the regular letter of allotment. It is in this context that the words “Tentative Price” are used in clause-2 of the regular letter of allotment.

12. The contention, therefore, that the price was tentative and liable to be varied on account of the variation in the saleable area is, therefore, not well founded. There is nothing in the regular letter of allotment that indicates that the price was dependent upon or liable to be varied in such circumstances. Thus, for instance if on account of a change in law, the permissible built up area is increased, the price would not vary accordingly.

13. Mr. Sharma’s reliance upon on the Estate Management Procedures (EMP)-2011 is not well founded even assuming that the policy of the year 2011 is applicable to the petitioner’s case where the letter of allotment is of 17.09.2004 i.e. seven years earlier. Chapter-2 of EMP-2011 relied upon by Mr. Sharma infact militates against his contention. Mr. Sharma relied upon clause 2.1 of Chapter-2 which is titled “Pricing of Plot”. It is necessary, however, to refer to clause 2.3 thereof as well. This clause in EMP-2011 reads as under:-

“2.1 The pricing of plots in any industrial estate is a function of the cost of acquisition of raw land, administrative costs, survey and demarcation, payment of Government fees, planning, development and provision of basic amenities i.e. roads, water supply systems including the water works, sewage, drainage, STP/CETP and final disposal of effluents as necessary infrastructure related amenities. The overall costs so incurred are then loaded on to the net saleable area.

2.3 Treatment of enhancement in the compensation paid to the landowners:

The landowners whose land is acquired under the Land Acquisition Act have a statutory right to file references under Section 18 of the Act seeking higher compensation as compared to what has been determined by the Land Acquisition Collector and paid to them at the Award stage. Notwithstanding the Government Policy of minimum floor rates, scheme of Annuity payments and the R & R Policy, the amount of compensation is often enhanced by the Courts of competent jurisdiction. A finality in this behalf is a long drawn process and difficult to predict in advance. As such, the pricing of industrial plots at the initial stage does not take into account any component of enhancement allowed by the courts subsequently. It is for this reason that the price of a plot is indicated as ‘tentative’. The enhancement in compensation may take place at one, two or three levels i.e. (i) District Courts, (ii) High Court, and (iii) finally the Supreme Court. The impact of enhancement in compensation is thus a pass-through and recoverable from the allottees as and when the references under Section 18 are decided by the District Courts or in appeals at higher levels. The enhancement shall be passed on to the allottees within a period of six months from the date of last decision on any of the references decided by the concerned Court for that estate and any price revision thereafter shall also include the component of enhancement. This would be implemented with effect from the next date of general revision of prices.” (emphasis supplied).

14. Even assuming that EMP-2011 applies it does not support Mr. Sharma’s contention on behalf of the petitioner. The portion emphasized by us in clause 2.3 infact supports our view that the price was tentative only on account of a possible enhancement in the compensation by the Reference Court in an application under section 18 of the LA Act. The EMP-2011 did not indicate the price to be tentative on account of any other factor including on account of a change in the saleable area.

15. Mr. Sharma then contended that the respondents are bound to fix the price on a ‘no profit no loss’ basis. He submitted that if the total saleable area is not taken into consideration the respondents are bound to make a profit which would be contrary to the no profit no loss policy. In support of his

contention that the respondents are bound to fix the price on a no profit no loss basis he relied upon the response of the respondent-HSIIDC to the queries under the Right to Information Act. The response is contained in HSIIDC’s letter dated 06.05.2013 which insofar as it is relevant reads as under:-

Para No.	Information Sought	Reply
3.	Is HSIIDC a non-profiting or a profiting organization?	HSIIDC is a profit making organization.
8.	Details of Phase-wise allotment of plots and basis of price fixation of plots allotted/auctioned in each phase. In how many phases the plots were allotted and what was the basis for the increase the rate of plot, if any. Also provide details of preferential/concessional allotments, if any, made in section 8 and the specific terms of such allotment.	The corporation allots industrial plots on ‘No profit no loss’ basis and works out allotment rates by aggregating the development expenditure, interest cost, land cost on estimated basis divided by the area to be allotted and submits the proposal to the State Government for fixation and approval. After approval of the State Government, the applications for allotment of plots are invited. Fixation and revision of price is within the power of State Government.

He also relied upon the following averments in paragraph 3(d)&(e) of the written statement:-

“3(d)&(e): That reply to these paras the answering respondent wants to submit that the Corporation has been performing twin functions of (i) development banker by way of providing financial assistance in the shape of loans/equity; (ii) infrastructure development activities the State of Haryana, as Nodal Agency of the Government of Haryana. The annual statements of the respondent corporation which includes balance sheet/profit and loss account are prepared as per provisions of the Companies Act, 1956. Further, its accounts are duly audited by the Statutory Auditors appointed by the Government of India as well as Comptroller and Auditor General of India on year to year basis. The activities as a development banker are carried out on commercial terms and the Corporation pays income/Corporate Tax on the profits generated from such activities as per law of land. As regards the infrastructure development activities, these are carried out on the broader concept of ‘No profit No loss’ basis with an objective of overall growth of industrial activities as well as infrastructure development throughout the State of Haryana. The Corporation has developed a number of industrial estates/parks at various focal points in the State of Haryana as part of industrial area activities in line with the industrial policy declared by the State Government from time to time. The allotment price of industrial plots is determined on the concept of cost basis without adding any element of profit for the Corporation. The pricing of the industrial plots is being done by the State Government. The policies with regard to infrastructure development activities are framed keeping the overall objective as enunciated above in mind for the overall growth of economic activities in the State.”

16. There is no policy that fixes with any rigidity the manner in which the price is to be fixed. There is no formula for determining the price. Nor is there any policy which stipulates the pricing mechanism. The respondents broadly function on a no profit no loss basis. The price is determined in the most rational manner but understandably without the requirement of arithmetic precision. The answer to the query under the Right to Information Act does not indicate any intention to deviate from the no profit no loss policy. As we mentioned earlier, the price stipulated in the letter of allotment is not dependent upon factors other than the enhancement of compensation that may be granted in proceedings under section 18 of the Land Acquisition Act. There are various factors that would change the over all costs structure from time to time right upto the final development of the sector concerned. The price cannot keep varying at each stage. If we were to accept Mr. Sharma's contention the respondents would also be entitled to enhance the numerator i.e. the over all costs of acquisition and development of the sector on account of increase in the prices and a possible increase in the area of the sector. This would infact prejudice parties such as the petitioner enormously *inter-alia* on account of the increase in the prices of material and labour.

17. There is nothing to indicate that if infact all the variables were not to be taken into consideration in the numerator as well as the denominator the respondents no profit no loss policy would be violated. That in any event was never the intention. The profit on this account is purely incidental. The price is fixed on a no profit no loss basis at the time of allotment subject to variation on account of enhancement under section 18 of the LA Act. Clause 2.1 of EMP-2011 does not require a constant review of this amount except on this limited account. A variation on other accounts does not violate a no profit no loss

policy. He further invited us to consider these references with clause 2.1 of EMP-2011 and in particular the last reference thereof. The overall costs are then loaded on to the net saleable area.

18. Mr. Sharma then relied upon the Comptroller and Auditor General report in which it is observed that the HSIIDC had not framed its own policy to fix the allotment price but fixed the rates on the pattern of HUDA i.e. on the estimated basis and that in July, 1997, the Board while proposing the norms for fixation of rates decided that the rates should be on actual cost basis. The report also observed as under:-

“It was noticed that the Company had been working out these rates by aggregating the development expenditure, interest cost, land cost on estimated basis divided by the area to be allotted. The rates are, however, periodically reviewed by the Price Fixation Committee. At no stage, the Company had ever compared the actual expenditure on completion of an industrial estate with estimated expenditure so as to ensure the strict adherence of its declared policy of ‘no profit no loss’ basis.”

19. These observations also do not indicate that HSIIDC intended deviating from the policy of no profit no loss or infact had deviated from the policy either. As we mentioned earlier, it was not necessary or mandatory for the respondents to keep changing the price except on account of enhancement in a reference under section 18 of the Land Acquisition Act.

20. The petition is, therefore, dismissed.

(S.J. VAZIEDAR)
CHIEF JUSTICE

12th September, 2017
ravinder

(HARINDER SINGH SIDHU)
JUDGE

Whether speaking/reasoned	√Yes/No
Whether reportable	√Yes/No