

Gurbax Singh
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**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

**CWP No.4143 of 2017
Date of decision: 03.03.2017**

M/s Godrej & Boyee Manufacturing Co. Limited

.....Petitioner

Vs.

Union of India and another

.....Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE RAMENDRA JAIN**

Present: Mr. Arshad Hidayatullah, Senior Advocate with
Mr. Pavit Singh Mattewal, Mr. Rupesh Kumar and Mrs. Shailaja
Kher Hidayatullah, Advocates for the petitioner.

Ajay Kumar Mittal,J.

1. The petitioner through the present petition filed under Articles 226/227 of the Constitution of India prays for declaring instructions dated 3.1.2017, Annexure P.2 as ultra vires Article 14 of the Constitution of India as well as the judgments of this Court in ***Rajinder Arora vs. Union of India***, 2016 (339) ELT 370 read with judgment of the Apex Court in ***Commissioner of Customs vs. Sayed Ali***, 2011 (265) ELT 17. Further prayer has been made to prohibit respondent No.2 - Commissioner of Customs (Preventive) from proceeding under the show cause notice dated 23.4.2010, Annexure P.4 issued to the petitioner.

2. A few facts relevant for the decision of the controversy involved as narrated in the petition may be noticed. The petitioner is a company incorporated under the Companies Act, 1956 having its registered office at

Pirojshanagar, Vikhroli, Mumbai. During the period from 2005 to 2008, the petitioner purchased 3,23,005 air conditioners (imported and indigenous). Out of these, the petitioner had directly imported 2,37,763 air conditioners from China and 11,712 air conditioners from Sri Lanka. However, 1657 air conditioners were purchased by the petitioner during this period from indigenous manufacturer as well viz. M/s International Corporation. Thus, 99.5% of the total air conditioners were purchased by the petitioner from suppliers other than M/s International Corporation and 0.5% were bought indigenously from M/s International Corporation. A show Cause notice dated 23.4.2010 was issued to M/s International Corporation and various other parties including the petitioner by the Additional Director General, (ADG), Directorate of Revenue Intelligence, (DRI) under Section 28 of the Customs Act, 1962 (in short, “the 1962 Act”) alleging that M/s International Corporation had imported complete air conditioners but mis-declared the same as parts by artificially splitting into parts and also undervalued the said goods with the intent to evade payment of customs duty. It was alleged that the petitioner was in league with M/s International Corporation in the modus operandi to evade customs duty. In addition to the proposal in the show cause notice to demand differential customs duty alongwith interest and penalty from M/s International Corporation and other named parties, the petitioner was asked by ADG, DRI to show cause as to why penalty be not imposed on it in terms of the provisions of Section 112(a) and/or (b) of the 1962 Act in respect of the imported goods. Reliance was placed by the petitioner in *Sayed Ali’s* case (supra), wherein the Apex Court examined the scope of the term “proper officer” under Section 28 of the 1962 Act who has power to issue show cause notice under the said provision and held that in terms of Section 2(34) read with section 28 of the 1962 Act, only such a

customs officer who has been assigned the specific functions of assessment and reassessment of duty in the jurisdictional area where the import had been affected by either the Board or the Commissioner of Customs in terms of Section 2(34) of the 1962 Act is competent to issue notice under Section 28 of the 1962 Act. Thereafter, the Central Board of Excise and Customs (CBEC) issued notification dated 6.7.2011 and in exercise of powers under section 2(34) of the 1962 Act, assigned the functions of “proper officer” to certain specified officers including respondent No.3 i.e. Additional Director General in the Directorate of revenue Intelligence. The Parliament also enacted the Customs (Amendment and Validation) Act, 2011 dated 16.9.2011 inserting clause (11) to Section 28 of the 1962 Act to the effect that notwithstanding anything to the contrary contained in any judgment, order or decree of trial or other authority, all persons appointed as officers of customs before 6th of July 2011 shall be deemed to have and always had the power of assessment under section 17 and shall be deemed to have been the proper officers for the purposes of this section. The aforesaid amendment was challenged before this court in ***Rajinder Arora’s*** case (supra). The challenge was that the show cause notice issued by the ADG, DRI who was not a proper officer in terms of section 2(34) read with sections 17 and 28 of the 1962 Act prior to 8.4.2011 was without jurisdiction and contrary to the law laid down by the Apex court in ***Sayed Ali’s*** (supra) and Delhi High Court in ***M/s Mangali Impex Vs. Union of India*** 2016 (335) ELT 605(Delhi). In view of the judgment of the Delhi High Court in ***Mangali Impex’s*** case (supra), the CBEC issued circular dated 29.6.2016 informing the field formations to transfer all the show cause notices issued by DRI prior to 6.7.2011 and which were pending adjudication to the call book till the disposal of SLP filed by the department in the case of ***Mangali Impex’s***

case (supra). Vide judgment dated 30.6.2016, this Court allowed CWP No.12678 of 2016 (*Rajinder Arora's* case) by quashing the show cause notice under challenge in the said proceedings holding the same to be without jurisdiction. The department also challenged judgment dated 3.5.2016 in *Mangali Impex's case* (supra) by filing SLP. The Apex Court issued notice and stayed the operation of the judgment and order passed by the Delhi High Court in *Mangali Impex's case* (supra). Similarly, the department also challenged the judgment dated 30.6.2016 passed by this Court before the Apex Court wherein also the Apex court stayed the operation of the impugned judgment. Thereafter, the CBEC issued circular dated 28.12.2016 stating that the stay granted by the Apex Court on the operation of the judgment of the Delhi High Court does not change the position. Hence all the show cause notices covered by the Delhi High Court judgment dated 3.5.2016 should continue to be kept in the Call book till the SLP is finally disposed of by the Apex court. On 3.1.2017, another instruction had been issued by the CBEC withdrawing earlier instructions dated 29.6.2016 and 28.12.2016 and directing to adjudicate the show cause notices issued by the DRI etc. which were kept in the call book, relying upon the opinion of the Solicitor General that the proceedings can be started as the judgment of this court has been stayed by the Apex Court. Pursuant to the instructions dated 3.1.2017, letter dated 13.2.2017 was issued with the approval of respondent No.2 fixing the date of hearing on 3.3.2017 for the purpose of adjudication of show cause notice dated 23.4.2010. According to the petitioner, in view of the law laid down by the Apex court in *Sayed Ali's* case (supra), this court in *Rajinder Arora's* case (supra) and of Delhi High Court in *Mangali Impex's case* (supra), the show cause notice dated 23.4.2010 is non est and void ab initio being without jurisdiction and

without any authority of law. Hence the instant writ petition by the petitioner.

3. We have heard learned counsel for the petitioner and do not find merit therein.

4. Learned counsel for the petitioner relied upon the judgment of the Apex Court in *Shree Chamundi Mopeds Limited vs. Church of South India Trust Association, CSI Cinod Secretariat, Madras*, (1992) 3 SCC 1, to urge that while considering the effect of an interim order staying the operation of the order under challenge, a distinction has to be made between quashing of an order and stay of operation of an order. Quashing of an order results in the restoration of the position as it stood on the date of the passing of the order which has been quashed. The stay of operation of an order does not lead to such a result. It only means that the order which has been stayed would not be operative from the date of the passing of the stay order and it does not mean that the said order has been wiped out from existence. Reliance was also placed on judgment of this Court in *Rajinder Arora's* case (supra) and of Apex Court in *Sayed Ali's* case (supra).

5. We proceed to examine *Rajinder Arora's* case (supra) and *Sayed Ali's* case (supra) on which heavy reliance has been placed for quashing of show cause notice dated 23.04.2010, Annexure P.4. In *Rajinder Arora's* case (supra), challenge was to the show cause notice dated 13.3.2005 and consequential proceedings including the adjudication order dated 25.6.2010. The petitioner therein contended that the said notice was issued by Additional Director General, DRI who was not a proper officer in terms of section 2(34) read with Sections 17 and 28 of the 1962 Act relying upon the judgment of the Apex court in *Sayed Ali's* case (supra) and of Delhi High Court in *M/s Pace International and another vs. Union of*

India and others, 2016 SCC Online Del 2597 wherein show cause notices issued prior to 8.4.2011 by the ADG, DRI were quashed and set aside in writ jurisdiction. In that case, the petitioner had also filed an appeal before the Tribunal in which there was an issue of pre deposit. On behalf of the petitioner, it was submitted that he would withdraw the appeal and the writ petition could be finally disposed of. Such is not the position in the present case. Herein, show cause notice dated 23.4.2010 was issued to the petitioner alongwith others by ADG, DRI under Section 28 of the 1962 Act alleging that M/s International corporation had imported complete air conditioners but misdeclared the same as parts by artificially splitting into parts and had also undervalued the said goods with the intent to evade payment of customs duty. The petitioner was in association with M/s International Corporation. The petitioner was asked to show cause as to why penalty be not imposed on it in terms of section 112(a) of 1962 Act in respect of the imported goods. Reliance has been placed on judgment of this Court in *Rajinder Arora's* case and of Delhi High Court in *Mangali Impex's* case (supra). It may be noticed that the orders in the said cases have been stayed by the Apex Court. In the present case, only show cause notice has been issued. The final order has not been passed. Firstly, the petitioner has an opportunity to contest the show cause notice and in case an adverse order is passed then it has an alternative remedy of appeal against the final order that may be passed. It can raise all the pleas before the appropriate authority and only thereafter, if any order prejudicial to the petitioner is passed, that can be challenged in appropriate forum.

6. In *Sayed Ali's* case(supra), it was held by the Apex court that specific entrustment of function by either CBEC or Commissioner of Customs is governing test to determine whether an officer of customs is

proper officer. In *Mangali Impex Limited's* case (supra), it was held by the Delhi High Court that there has to be specific order of notification issued by CBEC assigning functions to specific officer of customs to enable him to act as proper officer. Mere empowering of officers as proper officers could not tantamount to assigning them any specific function of every assessment or reassessment. In *Shree Chamundi Mopeds Limited's* case (supra), there is no quarrel with the proposition of law enunciated by the Apex Court to the effect that quashing of an order results in the restoration of the position as it stood on the date of the passing of the order which has been quashed. The stay of operation of an order means that the order which has been stayed would not be operative from the date of the passing of the said order but does not mean that the said order has been wiped out from existence. However, the situation in the present case being different, the said decisions do not come to the rescue of the petitioner.

7. The alternative plea has been recognized by the Supreme Court as a bar to entertaining writ petition under Articles 226/227 of the Constitution of India in *Titaghur Paper Mills Co. Ltd. v. State of Orissa* (1983) 2 SCC 433, where a three-Judge Bench of the Apex Court considered the question whether a petition under Article 226 of the Constitution should be entertained in a matter involving challenge to the order of the assessment passed by the competent authority under the Central Sales Tax Act, 1956 and corresponding law enacted by the State legislature and answered the same in negative by making the following observations:

"Under the scheme of the Act, there is a hierarchy of authorities before which the petitioners can get adequate redress against the wrongful acts complained of. The petitioners have the right to prefer an appeal before the Prescribed Authority under sub-section (1) of [Section 23](#) of the Act. If the petitioners are

dissatisfied with the decision in the appeal, they can prefer a further appeal to the Tribunal under sub-section (3) of [Section 23](#) of the Act, and then ask for a case to be stated upon a question of law for the opinion of the High Court under [Section 24](#) of the Act. [The Act](#) provides for a complete machinery to challenge an order of assessment, and the impugned orders of assessment can only be challenged by the mode prescribed by the Act and not by a petition under [Article 226](#) of the Constitution. It is now well recognised that where a right or liability is created by a statute which gives a special remedy for enforcing it, the remedy provided by that statute only must be availed of. This rule was stated with great clarity by Willes, J. in *Wolverhampton New Waterworks Co. v. Hawkesford* in the following passage:

"There are three classes of cases in which a liability may be established founded upon statute. . . . But there is a third class, viz. where a liability not existing at common law is created by a statute which at the same time gives a special and particular remedy for enforcing it. . . the remedy provided by the statute must be followed, and it is not competent to the party to pursue the course applicable to cases of the second class. The form given by the statute must be adopted and adhered to."

The rule laid down in this passage was approved by the House of Lords in ***Neville v. London Express Newspapers Ltd.*** and has been reaffirmed by the Privy Council in ***Attorney-General of Trinidad and Tobago v. Gordon Grant & Co. Ltd.*** and ***Secretary of State v. Mask & Co.*** It has also been held to be equally applicable to enforcement of rights, and has been followed by this Court throughout. The High Court was therefore justified in dismissing the writ petitions in limine."

8. Following the above judgment, in ***Assistant Collector of Central Excise, Chandan Nagar, West Bengal v. Dunlop India Ltd. and others*** (1985) 1 SCC 260 it was observed by the Supreme Court as under:

"[Article 226](#) is not meant to short-circuit or circumvent statutory

procedures. It is only where statutory remedies are entirely ill-suited to meet the demands of extraordinary situations, as for instance where the very vires of the statute is in question or where private or public wrongs are so inextricably mixed up and the prevention of public injury and the vindication of public justice require it that recourse may be had to [Article 226](#) of the Constitution. But then the Court must have good and sufficient reason to bypass the alternative remedy provided by statute. Surely matters involving the revenue where statutory remedies are available are not such matters. We can also take judicial notice of the fact that the vast majority of the petitions under [Article 226](#) of the Constitution are filed solely for the purpose of obtaining interim orders and thereafter prolong the proceedings by one device or the other. The practice certainly needs to be strongly discouraged."

9. Further, in *Commissioner of Income Tax and others vs. Chhabil Dass Agarwal*, (2013) 357 ITR 357, Supreme Court while considering the question of entertaining writ petition where alternative statutory remedy was available, after examining the relevant case law on the point, recorded as under:-

"14. In the instant case, the only question which arises for our consideration and decision is whether the High Court was justified in interfering with the order passed by the assessing authority under [Section 148](#) of the Act in exercise of its jurisdiction under [Article 226](#) when an equally efficacious alternate remedy was available to the assessee under the Act.

15. Before discussing the fact proposition, we would notice the principle of law as laid down by this Court. It is settled law that non-entertainment of petitions under writ jurisdiction by the High Court when an efficacious alternative remedy is available is a rule of self-imposed limitation. It is essentially a rule of policy, convenience and discretion rather than a rule of law. Undoubtedly, it is within the discretion of the High Court to grant relief under [Article 226](#) despite the existence of an

alternative remedy. However, the High Court must not interfere if there is an adequate efficacious alternative remedy available to the petitioner and he has approached the High Court without availing the same unless he has made out an exceptional case warranting such interference or there exist sufficient grounds to invoke the extraordinary jurisdiction under [Article 226](#). (See: *State of U.P. vs. Mohammad Nooh*, AIR 1958 SC 86; *Titaghur Paper Mills Co. Ltd. vs. State of Orissa*, (1983) 2 SCC 433; *Harbanslal Sahnia vs. Indian Oil Corpn. Ltd.*, (2003) 2 SCC 107; *State of H.P. vs. Gujarat Ambuja Cement Ltd.*, (2005) 6 SCC 499).

16. The Constitution Benches of this Court in *K.S. Rashid and Sons vs. Income Tax Investigation Commission*, AIR 1954 SC 207; *Sangram Singh vs. Election Tribunal, Kotah*, AIR 1955 SC 425; *Union of India vs. T.R. Varma*, AIR 1957 SC 882; *State of U.P. vs. Mohd. Nooh*, AIR 1958 SC 86 and *K.S. Venkataraman and Co. (P) Ltd. vs. State of Madras*, AIR 1966 SC 1089 have held that though [Article 226](#) confers a very wide powers in the matter of issuing writs on the High Court, the remedy of writ absolutely discretionary in character. If the High Court is satisfied that the aggrieved party can have an adequate or suitable relief elsewhere, it can refuse to exercise its jurisdiction. The Court, in extraordinary circumstances, may exercise the power if it comes to the conclusion that there has been a breach of principles of natural justice or procedure required for decision has not been adopted.

(See: *N.T. Veluswami Thevar vs. G. Raja Nainar*, AIR 1959 SC 422; *Municipal Council, Khurai vs. Kamal Kumar*, (1965) 2 SCR 653; *Siliguri Municipality vs. Amalendu Das*, (1984) 2 SCC 436; *S.T. Muthusami vs. K. Natarajan*, (1988) 1 SCC 572; *Rajasthan SRTC vs. Krishna Kant*, (1995) 5 SCC 75; *Kerala SEB vs. Kurien E. Kalathil*, (2000) 6 SCC 293; *A. Venkatasubbiah Naidu vs. S. Chellappan*, (2000) 7 SCC 695; *L.L. Sudhakar Reddy vs. State of A.P.*, (2001) 6 SCC 634; *Shri Sant Sadguru Janardan Swami (Moingiri Maharaj) Sahakari*

Dugdha Utpadak Sanstha vs. State of Maharashtra, (2001) 8 SCC 509; *Pratap Singh vs. State of Haryana*, (2002) 7 SCC 484 and *GKN Driveshafts (India) Ltd. vs. ITO*, (2003) 1 SCC 72).

17. In *Nivedita Sharma vs. Cellular Operators Assn. of India*, (2011) 14 SCC 337, this Court has held that where hierarchy of appeals is provided by the statute, party must exhaust the statutory remedies before resorting to writ jurisdiction for relief and observed as follows:

“12. In *Thansingh Nathmal v. Supdt. of Taxes*, AIR 1964 SC 1419 this Court adverted to the rule of self-imposed restraint that the writ petition will not be entertained if an effective remedy is available to the aggrieved person and observed: (AIR p. 1423, para 7).

“7. ... The High Court does not therefore act as a court of appeal against the decision of a court or tribunal, to correct errors of fact, and does not by assuming jurisdiction under [Article 226](#) trench upon an alternative remedy provided by statute for obtaining relief. Where it is open to the aggrieved petitioner to move another tribunal, or even itself in another jurisdiction for obtaining redress in the manner provided by a statute, the High Court normally will not permit by entertaining a petition under [Article 226](#) of the Constitution the machinery created under the statute to be bypassed, and will leave the party applying to it to seek resort to the machinery so set up.”

13. In *Titaghur Paper Mills Co. Ltd. v. State of Orissa*, (1983) 2 SCC 433 this Court observed: (SCC pp. 440-41, para 11)

“11. ... It is now well recognised that where a right or liability is created by a statute which gives a special remedy for enforcing it, the remedy provided by that statute only must be availed of. This rule was stated with great clarity by Willes, J. in *Wolverhampton New Waterworks Co. v. Hawkesford*, 141 ER 486 in the following passage: (ER p.

495) ‘... There are three classes of cases in which a liability may be established founded upon a statute. ... But there is a third class viz. where a liability not existing at common law is created by a statute which at the same time gives a special and particular remedy for enforcing it. ... The remedy provided by the statute must be followed, and it is not competent to the party to pursue the course applicable to cases of the second class. The form given by the statute must be adopted and adhered to.’ The rule laid down in this passage was approved by the House of Lords in *Neville v. London Express Newspapers Ltd.*, 1919 AC 368 and has been reaffirmed by the Privy Council in *Attorney General of Trinidad and Tobago v. Gordon Grant and Co. Ltd.*, 1935 AC 532 (PC) and *Secy. of State v. Mask and Co.*, AIR 1940 PC 105. It has also been held to be equally applicable to enforcement of rights, and has been followed by this Court throughout. The High Court was therefore justified in dismissing the writ petitions in limine.”

14. In *Mafatlal Industries Ltd. v. Union of India*, (1997) 5 SCC 536 B.P. Jeevan Reddy, J. (speaking for the majority of the larger Bench) observed: (SCC p. 607, para 77)

“77. ... So far as the jurisdiction of the High Court under [Article 226](#)—or for that matter, the jurisdiction of this Court under [Article 32](#)—is concerned, it is obvious that the provisions of the Act cannot bar and curtail these remedies. It is, however, equally obvious that while exercising the power under [Article 226/Article 32](#), the Court would certainly take note of the legislative intent manifested in the provisions of the Act and would exercise their jurisdiction consistent with the provisions of the enactment.””(See: *G. Veerappa Pillai v. Raman & Raman Ltd.*, AIR 1952 SC 192; *CCE v. Dunlop India Ltd.*, (1985) 1 SCC 260; *Ramendra Kishore Biswas v. State of Tripura*, (1999) 1 SCC 472; *Shivgonda Anna Patil v. State of Maharashtra*, (1999) 3 SCC 5; *C.A. Abraham v. ITO*, (1961) 2 SCR 765; *Titaghur Paper Mills Co. Ltd. v.*

State of Orissa, (1983) 2 SCC 433; *H.B. Gandhi v. Gopi Nath and Sons*, 1992 Supp (2) SCC 312; *Whirlpool Corpn. v. Registrar of Trade Marks*, (1998) 8 SCC 1; *Tin Plate Co. of India Ltd. v. State of Bihar*, (1998) 8 SCC 272; *Sheela Devi v. Jaspal Singh*, (1999) 1 SCC 209 and *Punjab National Bank v. O.C. Krishnan*, (2001) 6 SCC 569)

18. In *Union of India vs. Guwahati Carbon Ltd.*, (2012) 11 SCC 651, this Court has reiterated the aforesaid principle and observed:

“8. Before we discuss the correctness of the impugned order, we intend to remind ourselves the observations made by this Court in *Munshi Ram v. Municipal Committee, Chheharta*, (1979) 3 SCC 83. In the said decision, this Court was pleased to observe that: (SCC p. 88, para 23).

“23. ... when a revenue statute provides for a person aggrieved by an assessment thereunder, a particular remedy to be sought in a particular forum, in a particular way, it must be sought in that forum and in that manner, and all the other forums and modes of seeking [remedy] are excluded.””

19. Thus, while it can be said that this Court has recognized some exceptions to the rule of alternative remedy, i.e., where the statutory authority has not acted in accordance with the provisions of the enactment in question, or in defiance of the fundamental principles of judicial procedure, or has resorted to invoke the provisions which are repealed, or when an order has been passed in total violation of the principles of natural justice, the proposition laid down in *Thansingh Nathmal case*, *Titagarh Paper Mills case* and other similar judgments that the High Court will not entertain a petition under [Article 226](#) of the Constitution if an effective alternative remedy is available to the aggrieved person or the statute under which the action complained of has been taken itself contains a mechanism for redressal of grievance still holds the field. Therefore, when a statutory forum is created by law for redressal of grievances, a

writ petition should not be entertained ignoring the statutory dispensation.

20. In the instant case, the Act provides complete machinery for the assessment/re-assessment of tax, imposition of penalty and for obtaining relief in respect of any improper orders passed by the Revenue Authorities, and the assessee could not be permitted to abandon that machinery and to invoke the jurisdiction of the High Court under [Article 226](#) of the Constitution when he had adequate remedy open to him by an appeal to the Commissioner of Income Tax (Appeals). The remedy under the statute, however, must be effective and not a mere formality with no substantial relief. In *Ram and Shyam Co. vs. State of Haryana*, (1985) 3 SCC 267 this Court has noticed that if an appeal is from “Caesar to Caesar’s wife” the existence of alternative remedy would be a mirage and an exercise in futility. In the instant case, neither has the assessee-writ petitioner described the available alternate remedy under the Act as ineffectual and non-efficacious while invoking the writ jurisdiction of the High Court nor has the High Court ascribed cogent and satisfactory reasons to have exercised its jurisdiction in the facts of instant case.”

10. This Court in *Larsen and Toubro Limited v. The State of Haryana and others*, 2012(2) 166 PLR 345, considering the question of entertaining writ petition where alternate statutory remedy was available, had in paras 6 and 7 observed thus :-

“6.The following are the broad principles when a writ petition can be entertained without insisting for adopting statutory remedies:-

- i) where the writ petition seeks enforcement of any of the fundamental rights;
- ii) where there is failure of principles of natural justice; or
- iii) where the orders or proceedings are wholly without jurisdiction or the vires of an Act is challenged.

7. We are not inclined to entertain this petition against the

assessment order as it does not fulfil any of the broad outlines noticed herein above.....”.

11. Prayer has also been made to declare the instructions dated 03.01.2017, Annexure P.2, as ultravires. The CBEC vide instructions dated 03.01.2017 had withdrawn earlier instructions dated 29.06.2016 and 28.12.2016 and directed to adjudicate the show cause notice issued by the DRI etc. which were kept in the call book in view of the stay order passed by the Apex Court. Nothing was shown on the basis of which it could be held that the said instructions were bad and ultravires or violative of Article 14 of the Constitution of India in any manner.

12. In view of the above, we do not find any merit in the writ petition and the same is hereby dismissed.

(Ajay Kumar Mittal)
Judge

March 03, 2017
‘gs’

(Ramendra Jain)
Judge

Whether speaking/reasoned
Whether Reportable

Yes/No
Yes