* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

Date of decision: 20th DECEMBER, 2023

IN THE MATTER OF:

\+ **W.P.(C) 2063/2023 & CM APPL. 23803/2023**

HULAS RAHUL GUPTA ..... Petitioner

Through: Dr. Ashwani Kumar, Sr. Advocate with Mr. Ashish Kumar, Ms. Pepakayala Geethanjali, Mr. Aabir Shoaib, Ms. Shefali Sangwan, Ms. Saumya Srivastava, Advocates

versus

BUREAU OF IMMIGRATION & ORS. ..... Respondents

Through: Mr. Apoorv Kurup, Ms. Gauri Govardhan, Advocates for R-1 & 5/UOI
Mr. Alok Kumar, Mr. Kunal Arora, Ms. Deepti Bhardwaj, Advocates for R-2

CORAM:
HON'BLE MR. JUSTICE SUBRAMONIUM PRASAD

JUDGMENT

1. The Petitioner, who is a British National and an Overseas Citizen of India (OCI), has approached this Court seeking quashing of Look Out Circular (LOC) issued against him by Respondent No.1/Bureau of Immigration at the behest of Respondent No.2/Union Bank of India.

2. Shorn of details, the facts leading to the filing of the instant writ petition are that the Petitioner herein was the erstwhile Managing Director and founder of a Company, namely, M/s Indosolar Ltd. (*hereinafter referred to as 'Company'*). The Respondent No.2 along with other banks as part of

the consortium had extended certain credit facilities and loans to the said company. The Petitioner herein along with his late father stood themselves as the Personal Guarantors for the credit facilities and loans sanctioned by Respondent No.2 which acted as the lead bank in the consortium, in favour of the Company. A Guarantee Agreement dated 05.07.2012 were also executed in the name of the Petitioner for the loan facility. It is stated that the loan account of the Company was classified as Non-Performing Asset (NPA) on 01.07.2013 and a demand notice under Section 13 (2) of the Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 (SARFAESI Act, 2002) was issued against the Company. The Respondent No.2 also initiated proceedings under the Recovery of Debts And Bankruptcy Act, 1993 (RDB Act, 1993) by filing O.A. No.377/2018 for the recovery of the outstanding amount of Rs.280,55,35,667.94/- (Rupees Two Hundred Eighty Crores Fifty-Five Lakhs Thirty-Five Thousand Six Hundred Sixty-Seven and Nine Four Paise Only) before the Debt Recovery Tribunal and the Petitioner herein being a guarantor was arrayed as Defendant No.4 in the said proceedings. Material on record indicates that the Ld. DRT by Order dated 25.07.2022 passed in T.A. No.02/2018 allowed the Original Application and passed a decree in favour of Respondent No.2/Bank for recovery of Rs.280,55,35,667.94/- as on 30.04.2018, along with *pendente-lite* and future simple interest @ 10 % p.a., till realisation, from the date of the institution of the application.

3. Material on record further indicates that the Petitioner initiated Insolvency Resolution Process under the Insolvency and Bankruptcy Code, 2016 (IBC, 2016). A Resolution Plan was approved and a report has been filed by the Resolution Professional with the following observations:

"23. In view of the above, I, Vikram Vishal Minhas, the

Resolution Professional, hereby confirm that I have perused/examined the Repayment Plan submitted by the PG under Section 105 of the Code along with all the underlying documents and annexures and have formed the opinion to recommend the same for approval to this Hon'ble Adjudicating Authority, based on following grounds:-

a. No assets except shares of other companies and bank balance have been owned by the Guarantor. The assets owned by the guarantor comprises of investment made in shares and bank balance amounting to Rs.67.13 lacs.

b. The amount proposed in the Repayment Plan shall be paid within a period of 90 days.

c. The guarantor has also not inherited any asset or fund from the Will of his Late father Shri BK Gupta whereas his property, 2nd Floor with terrace rights of Property No. 14-A/ I 0, W.E.Area. Karol Bagh, Pusa Road, New Delhi 11005 has been taken up for auction by BOB as directed by the court order. Estimated value of this property is expected to be between Rs. 2.5-3.0 Cr.

d. The Bank has not declared Mr. Hulas Rahul Gupta as wilful defaulter.

e. No avoidance transaction had been observed/found by the RP of Indosolar Limited and no application u/s 43.45, 50 and 66 of IBC, 2016 had been filed by the Resolution Professional as given in the Resolution Plan approval order of CD dated 21.04.2022.

f. There are no secured creditor of the guarantor.

g. There are no individual creditors of the *guarantor (apart from the banks)."*

(emphasis supplied)

4. A Look Out Circular (LOC) has been issued against the Petitioner by Respondent No.1/Bureau of Immigration in the year 2021 at the recommendation of Respondent No.2/Bank. It is stated that the Petitioner was stopped at the airport while he was travelling to Canada to see his mother owing to the LOC issued against him.

5. The Petitioner has, therefore, approached this Court seeking quashing of Look Out Circular (LOC) issued against him.

6. Notice was issued in the writ petition on 17.02.2023. Pleadings are complete.

7. Learned Senior Counsel appearing for the Petitioner contends that the proceedings under the Recovery of Debts and Bankruptcy Act, 1993 were initiated against the Petitioner and a decree has been passed against the Petitioner by the Ld. DRT *vide* its Order dated 25.07.2022 passed in T.A. No.02/2018. He states that the Petitioner initiated the Insolvency Resolution Process under the Insolvency and Bankruptcy Code, 2016 and a Resolution Plan has been approved. He states that no complaint has been filed by any authorities alleging that the Petitioner was involved in any offence and also there is no allegation regarding siphoning off money by the Petitioner. He states that the Petitioner was only a guarantor of the Company.

8. Learned Senior Counsel for the Petitioner draws attention of this Court to an Order dated 22.08.2022 by which a Resolution Plan has been accepted in the Corporate Insolvency Resolution Process (CIRP) initiated against the company. He states that once the Resolution Process has been accepted qua the company and once Orders have been passed in the

Insolvency Resolution Process of the Petitioner, the LOC issued against the Petitioner should be quashed more so in view of the fact that no criminal case has been filed against the Petitioner.

9. *Per contra*, learned Counsel appearing for Respondent No.2/Bank states that huge amount of money is to be payable by the Petitioner and the presence of the Petitioner is required in the country for the recovery of money which is about 1,178 crores and therefore, the LOC has been issued against the Petitioner to secure the financial interest of the country. He states that the Petitioner being a British National and an Overseas Citizen of India (OCI), there is an apprehension that the Petitioner will not come back once he leaves the country.

10. Learned Counsel for Bureau of Immigration states that there has been proper application of mind by the Bank Officers and LOC has been issued at the instance of the Bank in accordance with the Office Memorandum dated 27.10.2010 bearing No.25016/31/2010-Imm and Office Memorandums dated 05.12.2017, 19.09.2018, 12.10.2018 and 22.02.2021 bearing No.25016/10/2017-Imm (Pt.).

11. Heard learned Counsel appearing for the Parties and perused the material on record.

12. The facts of the case reveal that the Petitioner and his late father stood guarantee for the credit facilities and loans sanctioned to the company to the tune of Rs.344 crores. The said credit facilities were later enhanced to Rs.460 crores. The working capital consortium agreement was executed between the Consortium of Banks and the Company to provide an enhanced working capital facility to the company and the said credit facilities were further enhanced to Rs.672,13,00,000/-. The loan account of the Company was classified as Non-Performing Asset (NPA) on 01.07.2013. The

proceedings were initiated against the company under the Recovery of Debts and Bankruptcy Act, 1993 and the said proceedings have been culminated by an Order dated 25.07.2022 passed by the Ld. DRT directing the company to pay as a sum of Rs.280,55,35,667.94/- to the Bank. The Petitioner herein being a guarantor was arrayed as Defendant No.4 in the said proceedings.

13. When the LOC was issued against the Petitioner in the year 2021, no criminal proceedings were pending against the Petitioner and in fact no FIR was filed against the Petitioner and the said position even exists as of today. The civil proceedings against the Petitioner have also culminated.

14. In view of the fact that the persons, against whom criminal proceedings have been initiated, were leaving the country to evade their arrest and also to frustrate the criminal investigation, the Government started passing Orders to prevent the said persons leaving the country. A Single Bench of this Court *vide* Judgment dated 11.08.2010 in Sumer Singh Salkan vs. Asstt. Director & Ors in **W.P.(Crl) 1315/2008** passed the following directions for the guidance of Government Agencies and Courts to deal with the opening of Look Out Circulars:

> *"A. Recourse to LOC can be taken by investigating agency in cognizable offences under IPC or other penal laws, where the accused was deliberately evading arrest or not appearing in the trial court despite NBWs and other coercive measures and there was likelihood of the accused leaving the country to evade trial/arrest.*
>
> *B. The Investigating Officer shall make a written request for LOC to the officer as notified by the circular of Ministry of Home Affairs, giving details & reasons for seeking LOC. The competent officer alone shall give directions for opening LOC by passing an order in this respect.*

C. The person against whom LOC is issued must join investigation by appearing before I.O. or should surrender before the court concerned or should satisfy the court that LOC was wrongly issued against him. He may also approach the officer who ordered issuance of LOC & explain that LOC was wrongly issued against him. LOC can be withdrawn by the authority that issued and can also be rescinded by the trial court where case is pending or having jurisdiction over concerned police station on an application by the person concerned.

D. LOC is a coercive measure to make a person surrender to the investigating agency or Court of law. The subordinate courts' jurisdiction in affirming or cancelling LOC is commensurate with the jurisdiction of cancellation of NBWs or affirming NBWs."

15. Pursuant to the Judgment Sumer Singh Salkan (supra), the Ministry of Home Affairs *vide* its Office Memorandum bearing No.25016/31/2010-Imm dated 27.10.2010 brought out the consolidated guidelines for opening of LOCs. The relevant portion of the said Office Memorandum reads as under:

"8. In accordance with the order dated 26.7.2010 of the High Court of Delhi, the matter has been discussed with the concerned agencies and the following guidelines are hereby laid down regarding issuance of LOCs in respect of Indian citizens and foreigners:

a) The request for opening an LOC would be made by the originating agency to the Deputy Director, Bureau of Immigration (BoI), East Block-VIII, R.K. Puram, New Delhi-66 (Telefax : 011-2619244) in the Proforma enclosed.

b) The request for opening of LOC must invariably be issued with the approval of an officer not below the rank of

(i) Deputy Secretary to the Government of India; or

(ii) Joint Secretary in the State Government; or

(iii) District Magistrate of the District concerned; or

(iv) Superintendent of Police (SP) of the District concerned; or

(v) SP in CBI or an officer of equivalent level working in CBI; or

(vi) Zonal Director in Narcotics Control Bureau (NCB) or an officer of equivalent level (including Assistant Director (Ops.) in Headquarters of NCB); or

(vii) Deputy Commissioner or an officer of equivalent level in the Directorate of Revenue Intelligence or Central Board of Direct Taxes or Central board of Excise and Customs; or

(viii) Assistant Director of IB/BoI; or

(ix) Deputy Secretary of R&AW; or

(x) An officer not below the level of Superintendent of Police in National Investigation Agency; or

(xi) Assistant Director of Enforcement Directorate; or

(xii) Protector of Emigrants in the office of the Protectorate of Emigrants or an officer not below the rank of Deputy Secretary of the Government of India; or

(xiii) Designated officer of Interpol

Further, LOCs can also be issued as per directions of any Criminal Court in India.

c) The name and designation of the officer signing the Proforma for requesting the LOC must invariably be mentioned without which the request for issuance of LOC would not be entertained.

d) The contact details of the originator must be provided in column VI of the enclosed Proforma. The contact telephone/mobile number of the respective control room should also be mentioned to endure proper communication for effective follow up action.

16. The aforesaid Office Memorandum was amended in the year 2017 under which authorities were conferred with powers to open LOCs in exceptional circumstances if it appears to such authority based on inputs received that the departure of such person is detrimental to the sovereignty or security or integrity of India or that the same is detrimental to the bilateral relations with any country or to the strategic and/or economic interest of India or if such person is allowed to leave, he may potentially indulge in an act of terrorism or offences against the State and/or that such departure ought not to be permitted in the larger public interest at any given point in time.

17. Thereafter, another Office Memorandum bearing No.25016/10/2017-Imm (Pt.) dated 22.02.2021 was issued by Ministry of Home Affairs by which fresh guidelines have been issued for opening of LOCs in respect of the Indian Citizens and Foreigners. The relevant portion of the guidelines reads as under:

"(A) The request for opening an LOC would be made by the Originating Agency (OA) to the Deputy Director, Bureau of Immigration (BoI), East Block-VIII, R.K. Puram. New Delhi - 110066 (Telefax: 011-26192883, email: boihq@nic.in) in the enclosed

Proforma.

(B) The request for opening of LOC must invariably be issued with the approval of an Originating Agency that shall be an officer not below the rank of –

(i) Deputy Secretary to the Government of India; or
(ii) Joint Secretary in the State Government; or
(iii) District Magistrate of the District concerned: or
(iv) Superintendent of Police (SP) of the District concerned; or
(v) SP in CBI or an officer of equivalent level working in CBI; or
(vi) Zonal Director in Narcotics Control Bureau (NCB) or an officer of equivalent level [including Assistant Director (Ops.) in Headquarters of NCB); or
(vii) Deputy Commissioner or an officer of equivalent level in the Directorate of Revenue Intelligence or Central Board of Direct Taxes or Central Board of Indirect Taxes and Customs: or
(viii) Assistant Director of Intelligence Bureau/ Bureau of Immigration (Bol); or
(ix) Deputy Secretary of Research and Analysis Wing (R&AW); or
(x) An officer not below the level of Superintendent of Police in National Investigation Agency; or
(xi) Assistant Director of Enforcement Directorate; or
(xii) Protector of Emigrants in the office of the Protectorate of Emigrants or an officer not below the rank of Deputy Secretary to the Government of India; or
(xiii) Designated officer of Interpol; or
(xiv) An officer of Serious Fraud Investigation Office (SFIO), Ministry of Corporate Affairs not below the rank of Additional Director (in the rank of Director in the Government of India); or
(xv) Chairman/ Managing Directors/ Chief Executive of all Public Sector Banks.

(C) LOCs can also be issued as per directions of any

Criminal Court in India. In all such cases, request for opening of LOC shall be initiated by the local police or by any other Law Enforcement Agencies concerned so that all parameters for opening LOCs are available.

(D) The name and designation of the officer signing the Proforma for requesting issuance of an LOC must invariably be mentioned without which the request for issuance of LOC would not be entertained.

(E) The contact details of the Originator must be provided in column VI of the enclosed Proforma. The contact telephone/ mobile number of the respective control room should also be mentioned to ensure proper communication for effective follow up action. Originator shall also provide the following additional information in column VI of the enclosed Proforma to ensure proper communication for effective follow up action:-

(i) Two Gov/ NIC email IDS
(ii) Landline number of two officials
(iii) Mobile numbers of at least two officials, one of whom shall be the originator

(F) Care must be taken by the Originating Agency to ensure that complete identifying particulars of the person, in respect of whom the LOC is to be opened, are indicated in the Proforma mentioned above. It should be noted that an LOC cannot be opened unless a minimum of three identifying parameters viz. name & parentage, passport number or Date of Birth are available. However, LOC can also be issued if name and passport particulars of the person concerned are available. It is the responsibility of the originator to constantly review the LOC requests and proactively provide additional parameters to minimize harassment to genuine passengers. Details of Government identity cards like PAN Card, Driving License, Aadhaar Card, Voter Card etc. may also be included in the request for

opening LOC.

(G) The legal liability of the action taken by the immigration authorities in pursuance of the LOC rests with the originating agency.

(H) Recourse to LOC is to be taken in cognizable offences under IPC or other penal laws. The details in column IV in the enclosed Proforma regarding 'reason for opening LOC' must invariably be provided without which the subject of an LOC will not be arrested/detained.

(I) In cases where there is no cognizable offence under IPC and other penal laws, the LOC subject cannot be detained/arrested or prevented from leaving the country. The Originating Agency can only request that they be informed about the arrival/departure of the subject in such cases."

18. The abovementioned guidelines show that the ordinary recourse to open LOCs is to be taken in cognizable offence under IPC and other penal laws. However, in exceptional circumstances, LOCs can be opened in such cases which are not covered by the guidelines if it is felt that the person concerned if leaves the country would be against the economic interest of the country.

19. It is now a settled law that opening of an LOC has a very serious effect on a person's fundamental right to travel abroad which is on the face of Article 21 of the Constitution of India and the said right to travel cannot be curtailed without following due process. It is also settled law that recourse to LOC can be taken by the Investigating Agencies primarily when there is a cognizable offence under IPC or in any other penal laws or where the accused is deliberately evading the arrest and not appearing before Court

despite summons being served on him or issuance of non-bailable warrants or when other coercive measures have been taken by the Court to ensure his appearance in the Court and that there is likelihood of the accused to leave the country to evade such trial or arrest.

20. The LOCs are also being issued at the instance of Investigating Agencies where apprehension is raised by the Investigating Agencies that the person who is alleged of committing an offence might escape the clutches of law by leaving the country. However, the law is also getting crystallized that merely because there are some revenue implications, the LOC cannot be opened against a person. A Single Bench of this Court in Priya Parameswaran Pillai v. Union of India, **[2015 VII AD (Delhi) 10]** has held that merely because there were some revenue implications due to notices issued by the Income Tax Authorities, the violations of tax laws are not demonstrative of the fact that the Petitioner therein had acted inimical to the economic interests of the country.

21. The High Court of Calcutta in Manoj Kumar Jain vs. Union of India and Ors., **[2023 SCC OnLine Cal 1442]** has held as under:

> *"10. Look Out Circulars are issued where the concerned persons are considered as flight risks, that is, it is apprehended that they will fail to return to India. The originator of a Look Out Circular, which is the entity at whose instance the Circular is issued, usually takes recourse to pending criminal cases against the person or an ongoing proceeding where the continuous presence of the person is required. The apprehension is that the person concerned cannot be allowed to travel since the person, presumably in search of a safe haven, will not return to India for the logical culmination of the proceedings. The recent trend however is of banks issuing Look Out Circulars as a recovery mechanism for outstanding monetary*

dues. The reasoning of the Bank is that the person may frustrate settlement of the dues by not returning to India. The logic put forth is that the person's bona fides in repaying the dues is best ensured if the person remains within reach, i.e. in the territory of India.

11. The Banks' apprehension may be founded on a real threat of the person leaving the country forever and the Banks' loans being written off. This reasoning however cannot apply across the board for all borrowers without exception. The criteria for assessing the credit-worthiness of a borrower and his/her bona fides for repayment must be determined on a case-to-case basis. The individual circumstances of a borrower's ability and willingness to pay or the mode and manner of repayment must be assessed before the fundamental right of a person to travel is denied.

12. Look Out Circulars which have the effect of restricting a person's free movement and the right to travel should only be issued in exceptional circumstances. Look Out Circulars cannot be issued at random and at the slightest provocation particularly at the instance of a Bank who seeks restriction on travel as a buffer to payments outstanding to the Bank. The only acceptable logic - albeit with some effort - is that a person may flee the country and not return to repay his/her outstanding loan. This however cannot be the rule across the board and a borrower's credentials and circumstances for making payment must be taken into account."

22. A perusal of the aforesaid judgments also indicates that merely stating that a person's travel would become detrimental to the economic interests of the country on the ground of misappropriation of money cannot be a reason to open an LOC curtailing a person's right to travel.

23. A Single Bench of this Court in Prateek Chitkara vs. Union of India

and Others, **2023 SCC OnLine Del 6104**, after analysing several Judgments has enunciated the factors that have affected the quashing or upholding of LOCs which read as under:

> ***"82.*** *From the case laws discussed above and the stand of the UOI, it is clear that there are several factors that have affected the quashing or upholding of LOCs, including:*
>
> *i) Existence of investigations in respect of cognizable offences under the IPC or other penal laws*
>
> *ii) Revenue implications due to notices issued by Income Tax Authorities and the categorization of the accused as an anti-national element.*
>
> *iii) Status of the person in the entity which is under investigation. For example, chairman, managing director, independent director, non-executive director etc.*
>
> *iv) Existence of a FIR/ECIR by authorities such as the Enforcement Directorate etc. and cooperation rendered by the Petitioner in the said investigation.*
>
> *v) Proceedings under the Black Money Act, 2015 having been initiated and the facts indicate undisclosed foreign income and assets, as also foreign transactions.*
>
> *vi) Loan taken from a bank for a family business and its impact on the education of a young person in the family, who is a guarantor in respect of the said loan.*
>
> *vii) Allegations of commission of offences under the IPC and the Prevention of Corruption Act, 1988 and whether a person is accused in the same.*

viii) Subject not accused of any offence on account of being a minor at the time of the commission of the alleged offence.

ix) Proceedings under the Prevention of Money Laundering Act, 2002 and cooperation with the investigation agency.

x) Subject has not evaded arrest or failed to appear before the authorities and has cooperated in the investigation as also in the trial.

xi) The quantum of borrowing from a bank and declaration of wilful defaulter

xii) Whether the person has been named as the accused and involvement in the day-to-day affairs of the company under investigation.

xiii) Pendency of departmental enquiry/proceedings.

xiv) Suspicion of existence of offshore funds and bank fraud of siphoning off funds to bank accounts in foreign countries.

xv) Right and interest of the investing public and large amount of public funds being at stake.

xvi) Existence of security commensurate to the amounts owed by the Petitioner.

xvii) Effect on bilateral relations with foreign countries if loans in foreign countries are not being repaid.

xviii) Connection with other individuals who have already fled from India with whom the subject may be connected

xix) Legal proceedings in foreign countries having reached the culmination and the financial *institution having participated in the proceedings therein.*

xx) Non-cooperation by the subject with the directions of the court;

xxi) Nature of offence whether bailable, non-bailable, cognizable, non-cognizable, compoundable non-compoundable

83. *The term 'detrimental to economic interest' used in the OM is not defined. Some cases may require the issuance of a LOC, if it is found that the conduct of the individuals concerned affects public interest as a whole or has an adverse impact on the economy. Squandering of public money, siphoning off amounts taken as loans from banks, defrauding depositors, indulging in hawala transactions may have a greater impact as a whole which may justify the issuance of LOCs. However, issuance of LOCs cannot be resorted to in each and every case of bank loan defaults or credit facilities availed for business etc. Citizens ought not to be harassed and deprived of their liberty to travel, merely due to their participation in a business, whether in a professional or a non-executive capacity. The circumstances have to reveal a higher gravity and a larger impact on the country.*

84. *The various decisions considered above reveal that the issues as to the legality and validity of issuance of LOCs under the OMs, is squarely pending before the Hon'ble Supreme Court and ld. Division Bench of this Court, at least, in the following two cases:—*

(i) Bank of India v. Noor Paul [Special Leave to Appeal (C) 7733/2022]

(ii) Income Tax Dept. v. Vikas Chaudhary [2022 SCC OnLine Del 3376]

24. This Court (*Subramonium Prasad, J*) *vide* Judgment dated 19.09.2023 passed in **W.P.(C) 5674/2023** in the case of Apurve Goel vs. Bureau of Immigration & Anr. has held as under:

> *22. The Look Out Circulars cannot be opened merely on the request of the banks. There has to be some application of mind by the authority concerned opening the Look Out Circular since the opening of Look Out Circular results in restraining a person's right to travel abroad. The authority opening the Look Out Circular must satisfy itself that the departure of a person against whom Look Out Circular has been opened would be detrimental to the sovereignty or security or integrity of India or that the same is detrimental to the bilateral relationship with any country or to the economic interests of India or departure of such a person ought not be permitted in the larger public interest at any given point in time.*

25. Applying the law laid down by various Courts to the facts of the present case, it can be seen that there is no criminal case registered against the Petitioner. The loans were given to the company in the year 2008 to 2010. The loan account of the company was declared as NPA in the year 2013, and till the LOC was opened against the Petitioner in the year 2021, there was no allegation of siphoning off money or that the money has been misappropriated either by the company or by the guarantors. Recovery proceedings initiated against the Petitioner on the ground that he is a guarantor and there is nothing on record to show that the Petitioner was involved in the day-to-day affairs of the company. The Petitioner initiated Insolvency Resolution Process against himself which has culminated in the proceedings before NCLT. The civil proceedings initiated by the Bank against the Petitioner have also culminated. Having failed to recover the money by resorting to the various remedies available under law, the Bank cannot now open the LOC. Merely using the phrase that departure of a

person will affect the economic interests of the country alone is not sufficient to sustain an LOC and more particularly when the civil proceedings have already culminated.

26. In view of the above, this Court is inclined to quash the Look Out Circular (LOC) issued against the Petitioner.

27. The writ petition is allowed. Pending applications, if any, stand disposed of.

SUBRAMONIUM PRASAD, J

DECEMBER 20, 2023
S. Zakir