101 IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

RSA-1512-1989 (O&M)

Reserved on : 09.07.2024
Pronounced on : 25.07.2024

**Sh. Darshan Singh and others** ...Appellants

**Vs.**

**Sh. Mann Singh and others** ...Respondents

**CORAM:- HON'BLE MR. JUSTICE ANIL KSHETARPAL**

Present: Mr. Anil Garg, Advocate
for the appellants.

Mr. Munish Jolly, Advocate
for respondent No.1.

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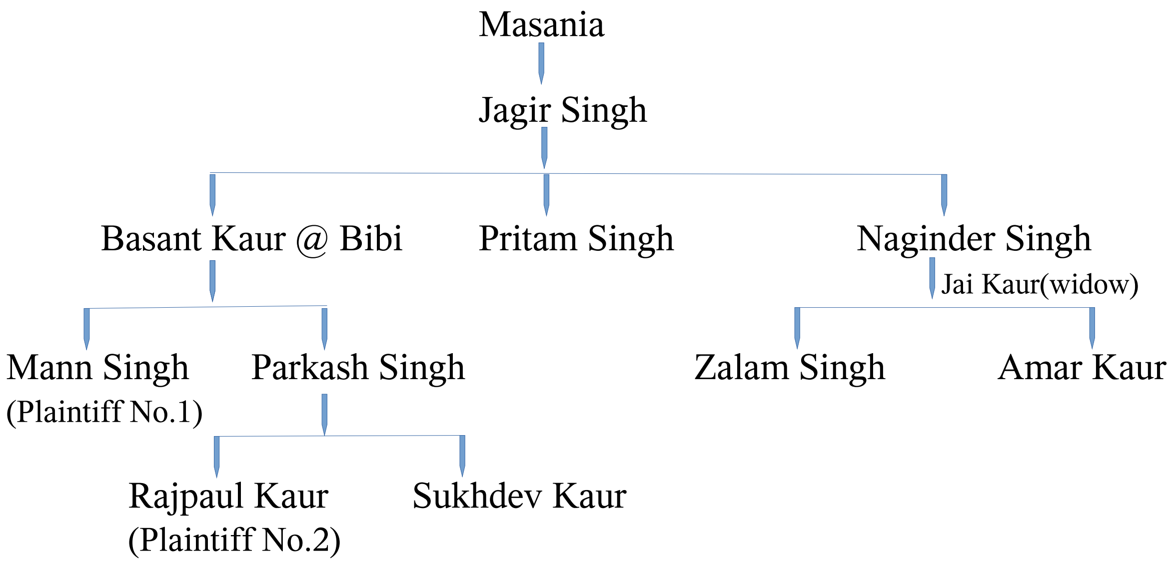
**ANIL KSHETARPAL, J.**

1. **Factual Matrix:-**

1.1 In this regular second appeal, the defendants assail the correctness of the concurrent findings of fact arrived at by the Courts below while decreeing the plaintiffs' suit for the grant of decree of declaration with respect to the land measuring 38 kanals 9½ marlas out of land measuring 125 kanals 15 marlas.

1.2 In order to comprehend the issues involved in the present case, some relevant facts, in brief, are required to be noticed.

1.3 The following family tree will prove to be useful to understand the controversy involved in the present case:-




1.4 The plaintiffs are Sh. Mann Singh and Ms. Rajpaul Kaur. Sh. Mann Singh is son of Smt. Basant Kaur @ Bibi, whereas, Ms. Rajpaul Kaur is grand-daughter of Smt. Basant Kaur. They claimed to be the owners of the land measuring 38 kanals 9½ marlas out of the total land measuring 125 kanals 15 marlas. They have also sought declaration that the sale deed executed by defendant No.1-Sh. Zalam Singh in favour of defendants No. 3 to 8 on 25.08.1980, is null and void.

1.5 As it is evident from the family tree that Sh. Masania was the common ancestor. He had a son, namely, Sh. Jagir Singh. Sh. Jagir Singh had three children, namely, Sh. Pritam Singh, Sh. Naginder Singh alias Joginder and Smt. Basant Kaur. It is the case of the plaintiffs that Sh. Masania was the father of Sh. Pritam Singh, Sh. Naginder Singh and Smt. Basant Kaur. On the death of Sh. Masania, the property was inherited by Sh. Pritam Singh and Sh. Naginder Singh in equal share. First of all, Sh. Naginder Singh died. His property was inherited by Smt. Jai Kaur, Sh. Zalam Singh and Smt. Amar Kaur. Subsequently, Sh. Pritam Singh died. On his death, the entire share of Sh. Pritam Singh was inherited by Smt. Basant Kaur being class II heir. Thus, it is claimed that Smt. Basant Kaur inherited the land measuring 62 kanals 17½ marlas out of the total land measuring 125 kanals 15 marlas. The plaintiffs claimed that Smt. Basant Kaur had sold 24 kanals 08 marlas during her life time and the plaintiffs are the owner of remaining land measuring 38 kanals 9½ marlas. The defendants No. 1 to 4 and 7 contested the suit. It was claimed that Sh. Masania was not father of Sh. Naginder Singh, Sh. Pritam Singh and Smt. Basant Kaur rather they were his grand-children. It was also claimed that on the death of Sh. Jagir Singh, the land measuring 125 kanals 15 marlas was inherited in equal share by Sh. Naginder Singh and Sh. Pritam Singh. During the life time of Sh. Pritam Singh, a family settlement took place between the parties on 06.06.1971, which was signed by Smt. Basant Kaur, Sh. Pritam Singh and Sh. Zalam Singh. It was agreed that the property in the hands of Sh. Pritam Singh would be divided in equal shares between Smt. Basant Kaur and Sh. Zalam Singh. Sh. Zalam Singh also gave an additional area of the land measuring 02 kanals few marlas, which belonged to him in favour of Smt. Basant Kaur. This deed of settlement is exhibited as Ex. D1. It was pursuant thereto that Sh. Zalam Singh sold the land measuring 96 kanals 02 marlas vide sale deed dated 25.08.1980, in favour of defendants No. 3 to 8.

1.6. Both the Courts decreed the plaintiffs' suit while ignoring Ex. D1, a family settlement on the ground that it is not registered. Hence, this appeal has been filed by the purchasers, namely, Sh. Darshan Singh-defendant No.3 and Sh. Sukhdev Singh-defendant No. 7.

2. **<u>Arguments made by the learned counsel representing the parties:-</u>**

2.1 Heard the learned counsel representing the parties at length and with their able assistance perused the paper-book alongwith the requisitioned Lower Court Record.

2.2 Learned counsel representing the appellants submits that the deed of the family settlement does not require registration and the correctness of aforesaid deed of the family settlement has been acknowledged by the plaintiff-Sh. Mann Singh and her mother-Smt. Basant Kaur, in agreement to sell dated 16.06.1971. He contends that the Courts have erred in ignoring the family settlement by treating it to be a deed of partition.

2.3 *Per contra*, the learned counsel representing the respondent has filed two sets of written arguments, which are extracted as under:

> *"1. That alleged agreement IS vague. No amount of debt and to whom payable is mentioned. Amount after Rs. ______ withheld. Basant Kaur inherited after death of Pritam Singh, so, on 06.06.1971 her consent was not required. Moreover, why it was not implemented. Even in translation RTI of some Basant Kaur daughter of Jangir Singh has been mentioned, whereas, Basant Kaur was daughter of Masania. Section 45 at Page 28 of Supplementary Synopsis of the Land Revenue Act, 1887, demands for declaratory suit on behalf of Zalm Singh etc. if he has any grouse about Jamabandi entries in the year 1976-1977 or thereafter till date.*
>
> *2. That the Ld. Counsel for appellant/defendant has wrongly mentioned at page 2 supplied by him on 23.08.2023 that neither any replication was filed by the plaintiff nor Mann Singh PW-1 denied the fact of family settlement in his statement.*
>
> *But, it is further clarified that the plaintiffs / respondents have filed replication to the written statement dated 01.06.1984 on 13.06.1984. True copy of the same is attached Mark-A. The fact of filing replication is mentioned by Ld. SJIC in the bottom lines of page 5 of the judgment dated 28.11.1984.*
>
> *3. That the translated copy of the statement of Mann Singh as PW-1 has been annexed in supplementary synopsis on 23.08.2023 at page 12 bottom line and page 13 from top.*

*Ld. Counsel for defendants has crossed Mann Singh PW-1 at length, but he has failed to thrash out anything about alleged agreement.*

*It is worthwhile to note that Ld. Trial Court in about 12th line at page 9 has observed that a bare regarding of document Ex.D-1 makes it amply clear this document is not ex by Pritam Singh and Basant Kaur.*

*4. That it is further important to bring in the notice of Your Lordship that much stress in evidence is made to prove Pritam Singh to be spend-thrift or under-debts person, but no note on Jamabandi for the year 1976-1977 to this effect is there, had Pritam Singh been under debts or mortgage the same should have been inherited by Basant Kaur @ Bibi. On the contrary conduct of Zalm Singh and his family regarding mortgage and sales is speaking volumes of his conduct. It has come in evidence of Zalm Singh.*

*5. That last, but not the least, taking benefit of the absence of Mann Singh at Kolkata, Zalm Singh executed sale-deed dated 25.08.19802 (Ex.D-3) in connivance with defendant no. 3 to 8 and while Mann Singh came to Punjab and filed civil suit, challenging the sale-deed. said The alleged documents Ex. D-1, Ex. D-2 & Ex.D-4 seem to have been prepared to save their skin from criminal prosecution especially as DW-5 Sukhdev Singh was government employee and this version finds support from the number of pleas being taken in written statement."*

*"Thus, the case of plaintiff is based on Jamabandi for the year 1976-77. Copy of Jamabandi is proved as Ex. P-1 which shows that plaintiffs were the owners of 62 kanal 17½ marla and out of it 24 kanal 8 marla were sold by Smt. Basant Kaur @Bibi to Mohinder Singh and Sajjan Singh sons of Gurdev Singh. The mutation no. 4997 of sale was sanctioned and Mohinder Singh Numberdar buyer has appeared as DW-6 and has stated (admitted) that Mohinder and his brother, Sajjan Singh purchased land from Basant Kaur @ Bibi who was owner. Thereafter, Basant Kaur died on 10.04.1980 and mutation no. 5198 of inheritance of Smt. Basant Kaur was sanctioned on 11.11.1980 in favour of Mann Singh plaintiff, which has been proved as Ex. P-2 on record.*

*Despite of said mutations Zalm Singh never raised any objection before the revenue authority at that time or thereafter, till now never raised objections on the basis of alleged family settlement dated 06.06.1971 Ex.D-1 and remained sleeping over his rights if there were any for 5 decades. Thus, the alleged plea of defendant/appellant regarding alleged family settlement is barred by limitation* *as held by this Hon'ble High Court in case* ***Amritpal Kaur Vs. Mohinder Kaur reported as 2022 (3) PLR 567****, para 24 & 25 of Principle of estopped as held in AIR Lohore 1926 Page 650 (DB).*

*Thereafter, that respondent/plaintiff filed civil suit on 01.10.1981 and defendant filed joint written statement on 01.06.1984 to amended plaint. The defendant/appellant took the plea of coparcenary property, adverse possession, time barred and family settlement.*

*Once the plea of adverse possession is taken by defendants. The plaintiff is admitted to be the owner to the suit property.*

*That as per law correction in Jamabandi can be effected by filing suit for declaration as required under Section 45 of Land Revenue Act, 1887. The defendant/appellant till date neither filed any suit for decree of declaration for correction of record nor the option of counterclaim was used in the present civil suit by the defendant.*

*That aloof of alleged family settlement Ex.D-1 the defendant has annexed* ***Ex.D-2*** *which is an agreement to sell of Mann Singh and Smt. Basant Kaur dated 16.06.1971 regarding sale of 20 bighas of land with Bhan Singh, Sher Singh and Jagrup Singh etc. and defendants have also annexed alleged notice dated 29.11.1971 to Smt. Basant Kaur and Mann Singh regarding alleged agreement dated 16.06.1971, which is Ex.D-4. All the said Ex.D- 1, Ex.D-2 & Ex.D-4 are neither stamped nor scribed by any regular petition writer and nothing regarding enforcement of these alleged documents Ex.D-1, Ex.D-2 & Ex.D-4.*

*The defendant/appellant proved alleged registered sale deed Ex.D-3 dated 25.08.1980 executed by defendant no. defendant no. 1 in favour of 3 to 8. This sale deed does not find mention of alleged Ex. D-1, Ex.D-2 & Ex.D-4. Thus, the said registered sale deed is final document and non-mentioning of said family settlement etc. estops the defendants from raising the plea on the basis of said documents i.e. Ex.D-1, Ex.D-2 & Ex.D-4. It is worthwhile to mention here that Ex.D-3 sale deed dated 25.08.1980 is the accepted document of defendants and they cannot wriggle out of it.*

*That last but not the least Pritam Singh died unmarried and issueless and the estate of Pritam Singh was mutated in favour of Smt. Basant Kaur @ Bibi being his real sister alive at the time of opening of succession. It is important to note here that Naginder Singh father of Zalm Singh had died 15 years prior to it. Thus, as per schedule class 11 and 2nd entry of Hindu Succession Act Basant*

> *Kaur succeeded to estate of Pritam Singh deceased brother of Basant Kaur.*
>
> *That thus, the property in the hand of Basant Kaur @ Bibi came from Pritam Singh deceased as per natural succession and Zalm Singh etc. got equal share of their father Naginder Singh. Therefore, said Zalm Singh had no pre-existing right in the property in the hand of Smt. Basant Kaur or Pritam Singh deceased. Moreover, no benefit of alleged family settlement dated 06.06.1971 is shown to be taken by Smt. Basant Kaur or Pritam Singh deceased. However, an amount of Rs.6000/- has been to be the expenses on land but no detail or same is there in Ex.D-1.*
>
> *That Zalm Singh and Amar Kaur had sold 54 kanal of their land out of 62 kanal 17½ marla and alienation of 38 kanal land of plaintiffs per as revenue record is fraud played by defendants in connivance with each other vide sale-deed dt. 25-8-80 (Ex-3) B which is under Challenge."*

3. **Analyses and conclusion:-**

3.1 This Court has considered the submissions made by the learned counsel representing the parties.

3.2 On perusal of Ex.D1, it becomes evident that it is in the form of a writing given by Sh. Zalam Singh, which is signed by Sh. Pritam Singh and thumb-marked by his aunt-Smt. Basant Kaur. It is attested by Sh. Mukand Singh, Member Panchayat and Sh. Kartar Singh, Nambardar. It has been stated that as per the wishes of his uncle-Sh. Pritam Singh, the parties have decided to resolve the controversy. The property of Sh. Pritam Singh has been divided in equals amongst Smt. Basant Kaur and Sh. Zalam Singh. It is also agreed that all the expenses of the land shall be borne by Sh. Zalam Singh and he has also given 02 kanals and few marlas of the land out of his share in favour of his aunt. This agreement of family settlement has been proved by examining Sh. Zalam Singh, Sh. Jai Ram Das, Sh. Jagrup Singh, Sh. Harnak Singh, Sh. Sukhdev Singh and Sh. Mohinder Singh. Smt. Basant Kaur died on

10.04.1980. During the life time of Smt. Basant Kaur, she and Sh. Mann Singh entered into an agreement to sell in favour of Sh. Bhan Singh and others with respect to 04 acres of land, which fell into their share as per family settlement because they received the land measuring 30 kanals and few marlas of land from Sh. Pritam Singh in the family settlement, whereas, 02 kanals and few marlas was given by Sh. Zalam Singh from his own share. In the aforesaid agreement to sell, it has been recited that this property has fallen into their share pursuant to family settlement dated 06.06.1971. This agreement to sell is also signed by Sh. Zalam Singh.

3.3 Now, the main question is whether the family settlement Ex. D1 required mandatory registration before it could be admitted in evidence. In fact, this issue has been examined in detail by this Court in **'*Gian Chand vs. Bhagwant Rai*', RSA No. 395 of 2021 decided on 16.07.2021** in the following manner:-

> "The observations of law made in paragraph 26 of the judgment in ***Maturi Pullaiah And Anr. Vs Maturi Narasimham And Ors. AIR 1966 SC 1836*** reflects the view of the Court which is extracted as under:-
>
>> 26. Briefly stated, though conflict of legal claims in present or in future if generally a condition for the validity of a family arrangement, it is not necessarily so. Even bona fide disputes, present or possible, which may not involve legal claims will suffice. Members of a joint Hindu family may, to maintain peace or to bring about harmony in the family, enter into such a family arrangement. If such an arrangement is entered into bona fide and the terms thereof are fair in the circumstances of a particular case, Courts will more readily give assent to such an arrangement than to avoid it.

The admissibility of the family settlement has been the subject matter of debate. The courts have always held that once the dispute between the parties is settled by way of a family settlement, the courts should be loath to disturb the same. In ***Kale and others vs. Deputy Director of Consolidation and others, (1976)3 SCC 119***, the Hon'ble Supreme Court held that if the alleged family settled is reduced into writing and is in the form of a memorandum, then the same does not require registration.

With regard to a family settlement, the court held that the parties are estopped from disputing the same. In that judgment, the Court propounded that the party after having taken the benefit of the alleged family settlement is estopped from questioning the same. The relevant discussion is in para 38, 39 and 42, which is extracted as under:-

> *38. "Rebutting the arguments of the learned counsel for the appellant, Mr. Sharma for the respondents, contended that no question of estoppel would arise in the instant case inasmuch as if the document was to be compulsorily registrable there can be no estoppel against the statute. In the first place in view of the fact that the family arrangement was oral and the mutation petition was merely filed before the Court of the Assistant Commissioner for information and for mutation in pursuance of the compromise, the document was not required to be registered, therefore, the principle that there is no estoppel against the statute does not apply to the present case. Assuming, however, that the said document was compulsorily registrable the Courts have generally held that a family arrangement being binding on the parties to it would operate as an estoppel by preventing the parties after having taken advantage under the arrangement to resile from the same or try to revoke it. This principle has been established by several decisions of this Court as also of the Privy*

*Council. <u>In Kanhai Lal v. Brij Lal and Anr.</u>(3) the Privy Council applied the principle of estoppel to the facts of the case and observed as follows:-*

> *"Kanhai Lal was a party to that compromise. He was one of those whose claims to the family property, or to shares in it, induced Ram Dei, against her own interests and those of her daughter, Kirpa, and greatly to her own detriment, to alter her position by agreeing to the compromise, and under that compromise he obtained a substantial benefit, which he has hitherto enjoyed. In their Lordships' opinion he is bound by it, and cannot now claim as a reversioner.*

*39. This Court in* ***<u>Dhiyan Singh and Anr. v. Jugal Kishore and Anr.</u> (1)*** *observed as follows:*

> *"We do not think the fact that there was a voluntary compromise whereas here there was the imposed decision of an arbitrator makes any difference because we are not proceeding on the footing of the award but on the actions of the parties in accepting it when they need not have done so if the present contentions. are correct.*

*Even if the arbitrator was wholly wrong and even if the had no power to decide as he did, it was open to both sides to accept the decision and by their acceptance recognise the existence of facts which would in law give the other an absolute estate in the properties they agreed to divide among themselves and did divide. That, in our opinion is a representation of an existing fact or set of facts. Each would consequently be estopped as against the other and Brijlal in particular would have been estopped from denying the existence of facts which would give Mst. Mohan Dei an absolute interest in the suit property."*

*In view of the principle enunciated in the aforesaid case it is obvious that respondents 4 & 5 would be estopped from denying the existence of the family arrangement or from questioning its validity.*

*42. Finally in a recent decision of this Court in S.*

*Shanmugam Pillai case (supra) after an exhaustive consideration of the authorities on the subject, it was observed as follows:*

> *"Equitable principles such as estoppel, election, family settlement, etc. are not mere technical rules of evidence. They have an important purpose to serve in the administration of justice. The ultimate aim of the law is to secure justice. In the recent times in order to render justice between the parties, courts have been liberally relying on those principles. We would hesitate to narrow down their scope.*

*As observed by this Court in T. V. R. Subbu Chetty's Family Charities' case (supra), that if a person having full knowledge of his right as a possible reversioner enters into a transaction which settles his claim as well as the claim of the opponents at the relevant time, he cannot be permitted to go back on that agreement when reversion actually falls open."*
*In these circumstances there can be no doubt that even if the family settlement was not registered it would operate as a complete estoppel against respondents 4 & 5. Respondent` No. 1 as also the High Court, therefore, committed substantial error of law in not giving effect to the doctrine of estoppel as spelt out by this Court in so many cases. The learned counsel for the respondents placed reliance- upon a number of authorities in Rachcha v. Mt. Mendha, Chief Controlling 6 Revenue Authority v. Smt. Satyawati Sood and others and some other authorities, which, in our opinion have no bearing on the issues to be decided in this case and it is therefore not necessary for us to refer to the same."*

*Still further, in **Roshan Singh and others vs. Zile Singh and others, AIR 1988 SC, page 881, (2018)14 SCC 814**, the court held that a family settlement reduced into writing is a memorandum of family settlement and therefore, the courts would lean in favour of upholding the family settlement. The relevant discussion is in paragraphs 15 and 16 of the SCC report, which is extracted as under:-*

> *"15. This view was adopted by the Privy Council in subsequent decisions and the High Council in subsequent decisions and the High*

*Courts in India. To the same effect is the decision of this Court in Sahu Madho Das & Ors. v. Pandit Mukand Ram & Anr., [1955] 2 SCR 22. The true principle that emerges can be stated thus: If the arrangement of compromise is one under which a person having an absolute title to the property transfers his title in some of the items thereof to the others, the formalities prescribed by law have to be complied with, since the transferees derive their respective title through the transferor. If, on the other hand, the parties set up competing titles and the differences are resolved by the compromise, there is no question of one deriving title from the other, and therefore the arrangement does not fall within the mischief of Section 17 read with Section 49 of the Registration Act as no interest in property is created or declared by the document for the first time. As pointed out by this Court in Sahu Madho Das' case, it is assumed that the title had always resided in him or her so far as the property falling to his or her share is concerned and therefore no conveyance is necessary.*

*16. In the present case, admittedly there was a partition by metes and bounds of the agricultural lands effected in the year 1955 and the shares allotted to the two branches were separately mutated in the revenue records. There was thus a disruption of joint status. All that remained was the partition of the ancestral residential house called rihaishi, the smaller house called baithak and ghers/ghetwars. The document Exh. P-12 does not effect a partition but merely records the nature of the arrangement arrived at as regards the division of the remaining property. A mere agreement to divide does not require registration. But if the writing itself effects a division, it must be registered. (See Rajangam Ayyar v. Rajangam Ayyar, LR (1923) 69 IA 123 and Nani Bai v. Gita Bai, AIR (1958) SC 706. It is well-settled that the document though unregistered can however be looked into for the limited purpose of establishing a severance in status, though that severance would ultimately affect the nature of the possession held by the members of the separated family as co-tenants. The*

> *document Exh. P-12 can be used for the limited and collateral purpose of showing that the subsequent division of the properties allotted was in pursuance of the original intention to divide. In any view, the document Exh. P-12 was a mere list of properties allotted to the shares of the parties."*

> *There is yet another recent judgment of the Hon'ble Supreme Court in **Thulasidhara and another vs. Narayanappa and others, (2019) 6 SCC 409.** In that judgment, the Hon'ble Supreme Court held that the alleged agreement of family settlement is only a list of joint properties which were partitioned and hence, did not require registration.*

> *It is, thus, apparent that the Supreme Court, consistently, held that even if a document is not admissible in evidence due to lack of registration, the courts would lean in favour of upholding the same. In this case, as noticed, the family settlement stands proved. It is also proved that it has been acted upon since 1990. The question is whether the court should disturb the same on a technical ground. The answer to the aforesaid question has to be in negative."*

3.4 It would be noted here that apart from the aforesaid judgments the Hon'ble Supreme Court in 'Ravinder Kaur Grewal Vs. Manjit Kaur', 2020 [9] SCC 706 held that memorandum of family settlement does not require registration. As already noticed in ***Kale's case*** (supra), the Hon'ble Supreme Court held that once the family settlement has been implemented then the parties are estopped from disputing the same. From the facts of the case, it is evident that the family settlement was implemented and given effect to in the revenue record as well as by the act and conduct of the parties. Ten days after the memorandum of family settlement was signed, Sh. Mann Singh and Smt. Basant Kaur agreed to sell their entire property which came to their share in favour of Sh. Bhan Singh, etc. In this agreement, the family settlement is acknowledged. Moreover, Sh. Zalam Singh sold the land to defendants No. 3 and 8 vide sale deed dated 25.08.1980. The suit was filed on 01.10.1981. The appellants purchased the property on the basis of various documents. They have purchased the property by paying valuable consideration.

3.5 Now, let us analyze the argument of the learned counsel representing the respondent.

3.6 The first argument has no legs to stand because the memorandum of family settlement is catagoric. Sh. Pritam Singh’s property was adjusted during his life time. Neither Sh. Pritam Singh nor Smt. Basant Kaur disputed the same in their life time. She remained alive for 09 years. Sh. Zalam Singh was not required to file suit to seek declaration that the entry in the revenue record was incorrect. The updation of revenue record is for fiscal purpose.

3.7 Submission No.2 is correct. The plaintiffs did file the replication, however, it would not improve their case. With regard to submission No.3, it would be noted that in view of the overwhelming documentary evidence, the oral testimony of a witness is not required to be considered. With regard to submission No. 4, it would be noted that this Court does not wish to go into the aforesaid controversy. With regard to submission No. 5, it would be noticed that Sh. Mann Singh after selling the property shifted to Calcutta. He subsequently came after a passage of more than one year to claim the property.

3.8 Now the stage is to examine the supplementary submissions. The first submission of the learned counsel is basically the same with submission No.1 of the original submissions. Hence, need no deliberation. With regard to submission No.2, it would be noticed that the defendants have taken various alternative stands, however, that would not debar them from claiming the property on the basis of family settlement. With reference to submission No.3, it would be noticed that the agreement to sell was not required to be stamped and registered. These documents have been produced only to prove that the family settlement was acted upon. With regard to submission No. 4, it would be noticed that Sh. Zalam Singh while executing the sale deed in favour of defendants No. 3 to 8 was not required to refer to the family settlement or agreement to sell. With respect to submission No.5, it would be noted that at the time when Sh. Pritam Singh died, he was not left with any property because during his life time he settled the property by way of the family settlement. Hence, Smt. Basant Kaur would not inherit the property.

4. **Decision:-**

4.1 Keeping in view the aforesaid discussions, the judgments passed by both the courts below are not sustainable. Hence, set aside. The plaintiffs' suit shall stand dismissed.

4.2 The appeal is allowed.

4.3 All the pending miscellaneous applications, if any, are also disposed of.

**(ANIL KSHETARPAL)**
**JUDGE**

**25.07.2024**
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|---|---|---|
| Whether speaking/reasoned : | Yes | No |
| Whether Reportable : | Yes | No |