

**IN THE HIGH COURT AT CALCUTTA
CIVIL APPELLATE JURISDICTION
APPELLATE SIDE**

Present:-

The Hon'ble Justice Madhuresh Prasad

And

The Hon'ble Justice Supratim Bhattacharya

W.P.C.T. 101 of 2025

Dr. Snigdhendu Ghosh

Versus

Union of India and others

For the Petitioner : Mr. Pratik Majumder,
Mr. Snehasish Dey.

For the State : Mr. Sukumar Bhattacharyya,
Mr. Amal Kumar Dutta.

Judgment on : September 17, 2025

Madhuresh Prasad, J.:

1. The writ petitioner was the applicant before the Tribunal.
2. The brief factual background leading to the filing of Original Application No. 706 of 2022 before the Central Administrative Tribunal, Kolkata Bench (hereinafter referred to as "CAT") is that the petitioner, who is serving in the State Health Services since 27.07.1993 was at the relevant time posted as Senior Divisional Medical Officer/ Neuro at Kasturba Gandhi Hospital in the Chittaranjan Locomotive Works (hereinafter referred to as "CLW"). He applied for and availed leave from 17.01.2011 to 22.01.2011.
3. The petitioner claims that he met with an accident on 24.01.2011 and was advised bed rest. In support of such assertion, he has placed reliance on

documents including medical prescriptions to submit that he was advised bed rest and therefore, could not attend to his duties. The documents in this regard, start with issuance of a letter written by the petitioner to the authorities on 24.01.2011 enclosing an OPD patient card from the Government hospital. The card is dated 24.01.2011 and advises him complete rest for three weeks. Thereafter, there are other OPD cards, the last being of 28.03.2011 wherein he has been advised rest for eight weeks more. Based on these documents/ material available on record, the petitioner is able to *prima facie* support medical advice of bed rest, or rest, up to the last week of May 2011. We have put a specific query to the learned Counsel whether there are any other medical documents available with the petitioner to which he has fairly replied in the negative.

4. The petitioner, however, continued to stay away from work and was served with a charge memo dated 10.09.2014 communicating the employer's proposal to hold an enquiry against him under Rule 9 of the Railway Servants (Discipline and Appeal) Rules 1968 (hereinafter referred to as the "Appeal Rules"). The petitioner responded by explanation dated 03.10.2014.
5. The petitioner in his explanation has relied upon the medical advice for staying in rest only up till May 2011. There is no explanation offered in his reply for the period between May 2011 till the filing of his explanation on 03.10.2014 regarding the absence, which is not in dispute. After submitting the explanation on 03.10.2014, the petitioner, on the next day, i.e. on 04.10.2014 has submitted a one-line resignation which reads:

"I hereby tender my resignation from Railway Service on medical ground with immediate effect."

6. The resignation does not contain any document or material to support the medical ground claimed in the resignation letter dated 04.10.2014.
7. The petitioner, thereafter made repeated queries in between 28.11.2014 to 20.05.2016, as to the fate of his resignation.
8. The disciplinary authority, namely the General Manager, passed a speaking order dated 25.05.2016 taking note of the facts, that the petitioner was required to report to the Railway Medical practitioner, or to his headquarter for his check up and treatment as soon as he was found fit to travel. In this regard, intimation was sent to him through registered post on 16.02.2011 and some subsequent letters, which are said to have returned “undelivered”. In view of the continuous unauthorized absence the petitioner was also not being paid his salary since 21.02.2011.
9. However, even though proceedings had been initiated by charge memo dated 10.09.2014 for imposition of a major punishment, the authorities, taking note of his resignation dated 04.10.2014, have imposed a minor penalty of “censure” on the petitioner. Since the petitioner admittedly was not attending to duties or performing any work since 20.01.2011, the petitioner was found not entitled to any pay for this period, on the principle of “no work no pay”. The authorities have further held that the period of absence cannot be counted as qualifying service. As a result, the petitioner is not entitled to any retiral benefits.
10. It would be relevant to take note of the fact here that in para 4 of the speaking order dated 25.05.2016 the petitioner’s disciplinary authority has stated:

“4. Taking a note that he has tendered resignation vide his Letter No. Nil, dated 04.10.2014 on the medical ground with immediate effect, appropriate view is being taken in the matter. (emphasis ours)

Dr. Snigdhendu Ghosh, Sr. DMO (Neuro) has not performed railway duty w.e.f. 20.01.2011 to till date. The period after 20.01.2011 is not to be counted as qualified service. He will be entitled for any retirement benefits.

Taking an overall view, it is decided to impose the penalty of 'censure' on Dr. Snigdhendu Ghosh, Sr. DMO (Neuro) by reducing the charges from major penalty to minor penalty."

11. Thus it is evident that the petitioner was visited with a minor punishment instead of a major punishment on the ground that he had tendered his resignation on 04.10.2014.

12. The petitioner represented against this order before the Chairman, Railway Board on 24.10.2016. After submitting his representation, the petitioner on the very next day i.e. on 25.10.2016, wrote a letter to the General Manager of CLW, requesting to grant him the benefit of voluntary retirement. Formal acceptance of petitioner's resignation was intimated to the petitioner by a communication dated 19.01.2022 in the following terms:

"The President is pleased to accept the resignation of Dr. Snigdhendu Ghosh a selection Grade Officer of Indian Railway Health Service, from Railway service with effect from 10.01.2022 as requested by him subject to payment of all outstanding dues, if any by him. The period from 20.02.2011 to 16.01.2022 i.e. the date of acceptance of his resignation shall be treated as dies non."

13. The petitioner thereafter filed an O.A. before the CAT, the order of which is the subject matter of the present writ proceeding.

14. The petitioner, by filing O.A. in the year 2022 has prayed for quashing of the speaking order passed on 25.05.2016. He has also sought setting aside of the letter dated 19.01.2022 communicating acceptance of his resignation and the consequences of the two communications impugned therein.

15. The learned Counsel for the petitioner submitted that the petitioner never received any communication regarding acceptance of his resignation dated 04.10.2014. Thus, there is no resignation in the eyes of law and the petitioner is

entitled to count the entire period of his alleged unauthorized absence till 16.01.2022, as qualifying services for the purpose of grant of pensionary benefits. He has claimed interest on the retiral dues also. The prayers made in the O.A. reads:

"8. RELIEFS SOUGHT FOR:

In view of the facts mentioned above in para 4, the applicant prays for the following reliefs:

a) An order do issue directing the respondent authorities to set aside the speaking order dated 25th May, 2016 issued by Disciplinary Authority in the disciplinary proceedings initiated by the Charge sheet bearing No. GMA/CON/273 (SG) dated 10th September, 2014 in so far as it holds that the period after 20th January, 2011 is not to be counted as qualified service and the applicant will not be entitled for retirement benefits;

b) An order do issue directing the respondent authorities no to take any action and/or further action and/or to otherwise act in terms of the speaking order dated 25th May, 2016 issued by Disciplinary Authority in the disciplinary proceedings initiated by the Charge sheet bearing No. GMA/CON/273 (SG) dated 10th September, 2014 in so far as it holds that the period after 20th January, 2011 is not to be counted as qualified service and the applicant will not be entitled for retirement benefits;

c) An order do issue directing the respondents to set aside the letter dated 19th January, 2022 issued by the Director (Estt.), Spl, Railway Board, having its office at Room No. 332, Rail Bhawan, New Delhi, Government of India in so far as it holds that the period from 20th January, 2011 to 16th January, 2022, shall be treated as 'dies non';

d) An order do issue directing the respondent authorities no to take any action and/or further action and/or to otherwise act in terms of the letter dated 19th January, 2022 issued by the Director (Estt.), Spl, Railway Board, having its office at Room No. 332, Rail Bhawan, New Delhi, Government of India in so far as it holds that the period from 20th January, 2011 to 16th January, 2022, shall be treated as 'dies non';

e) An order do issue directing the respondents to release all the retirement benefits which falls due in favour of the applicant for his service under the respondent authorities till 16th January, 2022 to the applicant along with interest to the tune of 18% thereon calculated from the date of accrual of such retirement benefits till the date of payment thereof to the applicant;

f) Any further order or orders which this Learned Tribunal may deem fit and proper."

16. It is submitted by the learned advocate for the petitioner that the petitioner has completed 10 years in service, and is entitled to at least benefit of proportionate pension and gratuity. In support of such contention he has relied upon Master Circular No. 60 issued by the respondent railway authorities. The provision contained in Master Circular No. 60 relied upon by the petitioner reads:

"PENSION

1. Eligibility to Pension and amount of pension:

1.1 Pension is admissible to a permanent railway servant with a minimum of 10 years qualifying service on his quitting service because of either abolition of post or medical invalidation or retirement on completion of 30 years service or superannuation. However, with effect from 1.1.1986, temporary railway servants retiring on superannuation or on being declared permanently incapacitated for further railway service by the appropriate medical authority with 10 years qualifying service shall be eligible for superannuation/invalid pension, retirement gratuity and family pension at the same scale as admissible to permanent employee. Temporary employees on seeking voluntary retirement after completion of 20 years service shall continue to be eligible for pension, retirement gratuity and family pension as per the Scheme of Voluntary retirement."

17. The petitioner's counsel submitted that the order dated 25.05.2016 is unsustainable as it was not preceded by an enquiry. He laid emphasis on Rule 11(1) (b) of the Appeal Rules which reads:

"11. Procedure for imposing minor penalties –

(1) Subject to the provisions of sub-clause (iv) of clause (a) of sub-rule (9) of Rule 9 and of sub-rule (4) of Rule 10, no order imposing on a Railway servant any of the penalties specified in clauses (i) to (iv) of Rule 6 shall be made except after-

....

(b) holding an inquiry in the manner laid down in sub-rules (6) to (25) of Rule 9, in every case in which the disciplinary authority is of the opinion that such inquiry is necessary;"

18. The learned Counsel for the respondent railway at the very outset raised a preliminary objection regarding maintainability of the O.A. He has relied upon Section 20 and 21 of the Administrative Tribunals Act, 1985 to submit that the

petitioner could not have approached the Tribunal for relief in respect of the speaking order dated 25.05.2016, without exhausting the statutory remedy of appeal provided in the Appeal Rules. An appeal was to be preferred within 45 days of passing of the speaking order. Rule 18(ii) of the Appeal Rules is relied upon in this connection, which provides for filing of an appeal against an order imposing penalties. The appellate authority is specified in schedule 3 of Appeal Rules, who in the case of the petitioner, a Group-A servant, is the President of India. No appeal has been filed by the petitioner under Rule 18 before the President. The speaking order dated 25.05.2016 containing the punishment has been assailed directly before the Tribunal by filing an O.A. in the year 2022 and therefore, the O.A. itself was not maintainable.

19. The respondents have opposed the petitioner's case on merits also by filing a reply to the O.A. before the Tribunal. It is the case of the respondents that the petitioner had no regard for duty and remained unauthorizedly absent for 11 (eleven years). When petitioner was served a charge memo dated 10.04.2014, in this regard he submitted his response and resignation dated 04.10.2014, with immediate effect. In view of the resignation, authorities took a lenient view of his unauthorized absence, and instead of imposing a major punishment, as proposed, decided to impose a minor penalty, vide their speaking order dated 25.05.2016. In their reply they have stated about the long unauthorized absence of the petitioner. They have also stated about the mitigating circumstance in favour of the petitioner, being his resignation dated 04.10.2024, based on which the proceeding initiated for a major penalty, was aborted, and a

minor penalty of censure was imposed against the petitioner vide speaking order dated 25.05.2016.

20. Authorities have also stated about the various correspondence sent to the petitioner during his long period of absence, requiring him to resume his duties, which remained unserved though sent on his address as per service records.

21. Upon consideration of the rival submissions, we find that the petitioner's absence from duty after May 2011 is not in dispute. In fact, the learned Counsel for the petitioner has submitted upon instructions that ever since the petitioner proceeded on leave on 17.01.2011, he has neither made any efforts to resume duty nor performed any duty whatsoever. The irresistible conclusion, therefore, is that petitioner was unauthorizedly absent. Having regard to the nature of petitioner's job being a Medical Officer the unauthorized absence from his duty for a period of 11 years, cannot be viewed lightly, and is in itself sufficient to sustain the speaking order dated 25.05.2016 passed by the authorities. The speaking order visits the petitioner with a minor penalty of censure for admitted unauthorized absence of a period of 11 years, which period will not be counted as qualifying service.

22. The Appeal Rules provide an option to impose the minor penalty of censure after informing the railway servant in writing, of the proposal to take action against him and giving him a reasonable opportunity of making such representation as he may wish to make against the proposal. Such procedure is prescribed in Rule 11(1) (a) of the Appeal Rules.

23. Therefore, We find reliance placed on 11(1) (b) by the learned Advocate for the petitioner to submit that the speaking order dated 25.05.2016 was required to be preceded by an enquiry, to be devoid of any substance. The option to conduct an enquiry under 11(1) (b) is left to the discretion of the disciplinary authority when he is of the opinion that such enquiry is necessary. In the present case an opportunity was given to the petitioner by a charge memo dated 10.09.2014, proposing a major penalty. In view the developments thereafter, including the submission of resignation dated 04.10.2014, by the petitioner, with immediate effect, the authorities proceeded to consider his reply to the charge memo as a representation and visited the petitioner with minor penalty of censure.
24. If at all the petitioner was aggrieved by such an order he would have filed an appeal within the period provided in the Appeal Rules. The Appeal Rules, not only specify the appropriate authority, the period of limitation (45 days), but also the form and of appeal in Rule 21 of the Appeal Rules. An elaborate procedure has thus been prescribed in the Appeal Rules for filing of an appeal which the petitioner has chosen not to avail.
25. Much after lapse of the period of limitation for filing an appeal against the speaking order dated 25.05.2016, a representation has been filed on 24.10.2016, that also not before the appellate authority, but before an authority who has no jurisdiction whatsoever to sit in appeal over the speaking order passed by the petitioner's disciplinary authority. As such, by his conduct, the petitioner has led the authorities to believe that he had accepted the punishment, communicated vide speaking order dated 25.05.2016.

26. In so far as submission of the petitioner's counsel that there was no acceptance of resignation dated 04.10.2014, prior to issuance of the letter dated 19.01.2022, we find that there is no factual foundation for making such a submission. The petitioner tendered his resignation on 04.10.2014, with immediate effect, after submission of his reply to the charge memo dated 10.09.2014, being fully conscious that a proceedings had commenced against him by issuance of a charge memo for imposing a major penalty. Normally, a resignation is not accepted during currency of a departmental/ disciplinary enquiry. However, taking note of such resignation tendered by the petitioner in the speaking order dated 25.05.2016, under due intimation to the petitioner, the authorities, despite his unauthorized absence, since 5 years prior to issuance of the speaking order have inflicted a minor punishment against the petitioner. Therefore, it does not lie in the mouth of the petitioner to contend that his resignation dated 04.10.2014 with immediate effect was not accepted. In fact the petitioner was having knowledge of acceptance of his resignation, and chose not to file any appeal against the speaking order dated 25.05.2016. The petitioner's resignation dated 04.10.2014 thus attained finality between the parties.

27. We further find that the communication dated 25.10.2018 which the petitioner's learned Advocate submits to be the withdrawal of his resignation can by no stretch of imagination be taken to be an application for withdrawing resignation. The communication reads:

"Sub: Representation in respect of the Speaking Order dated 25-05-2016 communicated to me on 17-10-2016.

Respected Sir,

I have sent my representation to you on 16.12.2017 by speed post which was received in your office on 19.12.2017. But I have not yet

*received any communication from your end. I again request you to reconsider my case and grant me the benefits of voluntary retirement.
Yours faithfully,"*

28. A plain reading of the letter reveals that it is a representation in respect of the speaking order. The petitioner by the said letter is seeking information regarding some representation allegedly sent by him. He has also requested that he may be considered for grant of benefit of voluntary retirement, though he has never made any application for voluntary retirement. The petitioner has not placed on record, any application for withdrawal of resignation. In fact since the resignation was acted upon by the respondents by issuance of a speaking order dated 25.05.2016, there was no scope or option left with the petitioner to withdraw the resignation. Petitioner had no *locus poenitentiae* to withdraw the resignation.

29. In support of such conclusion, we consider it apposite to refer to one of the leading decision on the point of withdrawal of resignation, passed by the Apex Court in the case of ***Raj Kumar Vs. Union of India*** reported in **1968 SCC OnLine SC 51**, wherein the Apex Court has observed :

"5. Our attention was invited to a judgment of this Court in State of Punjab v. Amar Singh Harika¹ in which it was held that an order of dismissal passed by an authority and kept on its file without communicating it to the officer concerned or otherwise publishing it did not take effect as from the date on which the order was actually written out by the said authority; such an order could only be effective after it was communicated to the officer concerned or was otherwise published. The principle of that case has no application here. Termination of employment by order passed by the Government does not become effective until the order is intimated to the employee. But where a public servant has invited by his letter of resignation determination of his employment, his services normally stand terminated from the date on which the letter of

resignation is accepted by the appropriate authority and in the absence of any law or rule governing the conditions of his service to the contrary, it will not be open to the public servant to withdraw his resignation after it is accepted by the appropriate authority. Till the resignation is accepted by the appropriate authority in consonance with the rules governing the acceptance, the public servant concerned has locus poenitentiae but not thereafter. Undue delay in intimating to the public servant concerned the action taken on the letter of resignation may justify an inference that resignation has not been accepted. In the present case the resignation was accepted within a short time after it was received by the Government of India. Apparently the State of Rajasthan did not immediately implement the order, and relieve the appellant of his duties, but the appellant cannot profit by the delay in intimating acceptance or in relieving him of his duties."

30. When the authorities proceeded against the petitioner for imposition of a major penalty, for long unauthorized absence, the petitioner submitted a resignation with immediate effect, dated 04.10.2014. The authorities have acted upon the same under intimation to the petitioners since they have taken a lenient view, and petitioner has been visited with minor penalty vide order dated 25.05.2016, though he was indisputably absent from duty unauthorizedly ever since May 2011. Admittedly he has made no endeavours to resume duties thereafter.

31. We, therefore, find that no grounds whatsoever have been made out by the petitioner to assail the speaking order dated 25.05.2016 or the letter dated 19.01.2022 communicating acceptance of resignation. In the present case it is worth taking note of the fact that the long absence of the petitioner is not in dispute whatsoever. The fact that it was unauthorized absence is also not in dispute. Even if the medical documents relied upon by the petitioner are accepted. At best it would give the petitioner some basis to justify his absence at best till May 2011. In view of the admitted factual position the long unauthorized

absence of the petitioner is required to be severely dealt with and cannot be taken lightly. In this connection, we consider it apposite to take note of the law in this regard, in the case of ***State of Rajasthan and Another vs. Mohd. Ayub Naz*** reported in ***(2006) 1 SCC 589*** wherein the Apex Court took notice of such absenteeism becoming a principle causes of indiscipline having a great impact on Government service in the following terms:

“9. Absenteeism from office for a prolonged period of time without prior permission by government servants has become a principal cause of indiscipline which has greatly affected various government services. In order to mitigate the rampant absenteeism and wilful absence from service without intimation to the Government, the Government of Rajasthan inserted Rule 86(3) in the Rajasthan Service Rules which contemplated that if a government servant remains wilfully absent for a period exceeding one month and if the charge of wilful absence from duty is proved against him, he may be removed from service. In the instant case, opportunity was given to the respondent to contest the disciplinary proceedings. He also attended the enquiry. After going through the records, the learned Single Judge held that the admitted fact of absence was borne out from the record and that the respondent himself had admitted that he was absent for about 3 years. After holding so, the learned Single Judge committed a grave error that the respondent can be deemed to have retired after rendering of service of 20 years with all retiral benefits which may be available to him. In our opinion, the impugned order of removal from service is the only proper punishment to be awarded to the respondent herein who was wilfully absent for 3 years without intimation to the Government. The facts and circumstances and the admission made by the respondent would clearly go to show that Rule 86(3) of the Rajasthan Service Rules is proved against him and, therefore, he may be removed from service.

.....

18. *For the foregoing reasons, we are of the opinion that a government servant who has wilfully been absent for a period of about 3 years and which fact is not disputed even by the learned Single Judge of the High Court, has no right to receive the monetary/retiral benefits during the period in question. The High Court has given all retiral benefits which shall mean that a lump sum money of lakhs of rupees shall have to be given to the respondent. In our opinion, considering the totality of the circumstances, and the admission made by the respondent himself that he was wilfully absent for 3 years, the punishment of removal imposed on him is absolutely correct and not disproportionate as alleged by the respondent. The orders passed by the learned Single Judge in SB Civil Writ Petition No. 2239 of 1991 dated 24-8-2001 and of the order passed by the Division Bench in LPA No. 1073 of 2001 dated 13-12-2001 are set aside*

and the punishment imposed by the disciplinary authority is restored. However, there shall be no order as to costs."

32. The petitioner, therefore, is not entitled to any relief insofar as the speaking order dated 25.05.2016 and the order dated 19.01.2022, accepting his resignation, is concerned.

33. Insofar as the objection raised by the learned Counsel for the railway regarding maintainability of the O.A. being founded on the provisions contained in the Section 20 and 21 of the Administrative Tribunals Act, 1985, we find that Section 20 and 21 of the Administrative Tribunals Act, 1985 reads:

"20. Application not to be admitted unless other remedies exhausted.—(1) A Tribunal shall not ordinarily admit an application unless it is satisfied that the applicant had availed of all the remedies available to him under the relevant service rules as to redressal of grievances.

(2) For the purposes of sub-section (1), a person shall be deemed to have availed of all the remedies available to him under the relevant service rules as to redressal of grievances,—

(a) if a final order has been made by Government or other authority or officer or other person competent to pass such order under such rules, rejecting any appeal preferred or representation made by such person in connection with the grievance; or

(b) where no final order has been made by the Government or other authority or officer or other person competent to pass such order with regard to the appeal preferred or representation made by such person, if a period of six months from the date on which such appeal was preferred or representation was made has expired.

(3) For the purposes of sub-sections (1) and (2), any remedy available to an applicant by way of submission of a memorial to the President or to the Governor of a State or to any other functionary shall not be deemed to be one of the remedies which are available unless the applicant had elected to submit such memorial.

21. Limitation.—(1) A Tribunal shall not admit an application,—

(a) in a case where a final order such as is mentioned in clause (a) of sub-section (2) of Section 20 has been made in connection with the grievance unless the application is made, within one year from the date on which such final order has been made;

(b) in a case where an appeal or representation such as is mentioned in clause (b) of sub-section (2) of Section 20 has been made and a period of six months had expired thereafter without such final order having been made, within one year from the date of expiry of the said period of six months.

(2) Notwithstanding anything contained in sub-section (1), where—

(a) the grievance in respect of which an application is made had arisen by reason of any order made at any time during the period of three years immediately preceding the date on which the jurisdiction, powers and authority of the Tribunal become exercisable under this Act in respect of the matter to which such order relates; and

(b) no proceedings for the redressal of such grievance had been commenced before the said date before any High Court,

the application shall be entertained by the Tribunal if it is made within the period referred to in clause (a), or, as the case may be, clause (b), of sub-section (1) or within a period of six months from the said date, whichever period expires later.

(2) Notwithstanding anything contained in sub-section (1) or sub-section (2), an application may be admitted after the period of one year specified in clause (a) or clause (b) of sub-section (1), or, as the case may be, the period of six months specified in sub-section (2), if the applicant satisfies the Tribunal that he had sufficient cause for not making the application within such period."

34. A plain reading of the provisions makes it abundantly clear that the objection raised by the learned Railway Counsel is supported by the statutory provision, extracted hereinabove.

35. If the petitioner was aggrieved by the speaking order dated 25.05.2016 he was required to avail the remedy of appeal as provided under Rule 18 of the petitioner's service Appeal Rules, within the period of limitation (45 days specified in Rule 21). The Appeal Rules are elaborate insofar as the appeal

provision is concerned. It not only specifies the orders which are appealable, but it also specifies the appellate authority, the period of limitation, the form and contents for submission of appeal as well as the procedure for consideration of appeal in between Rules 17 to 22 of the Appeal Rules. The petitioner has not availed of the statutory remedy.

36. A representation filed before an incompetent authority, much beyond the period of limitation specified for filing an appeal cannot be taken to be sufficient compliance with the requirement of exhausting statutory remedies contemplated under Section 20 of the Administrative Tribunals Act, 1985. Insofar as the other letter dated 19.01.2022 accepting the petitioner's resignation we find that the petitioner has not availed any statutory remedy against this letter also. Both the impugned orders have been assailed directly before the Tribunal by filing an O.A. Therefore, the petitioner's O.A. was liable to be rejected on this score also.

37. We find no substance in the writ petition, which is devoid of merit.

38. The same is dismissed.

39. Urgent Photostat certified copy of this judgment, if applied for, be supplied to the parties, expeditiously after complying with all necessary legal formalities.

(Madhuresh Prasad, J.)

I agree.

(Supratim Bhattacharya, J.)

(A.D.)