

FAO-CARB-9-2024 (O&M) 1

2025.PHHQ.171404-DB



FAO-CARB-10-2024 (O&M)

IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH

Reserved on: 27.08.2025
Pronounced on: 09.12.2025
Uploaded on: 09.12.2025

*Whether only operative part of the judgment is
pronounced or the full Judgment is pronounced.*

full Judgment

1. FAO-CARB-9-2024 (O&M)

MUNICIPAL CORPORATION, JALANDHAR AND ANOTHER
... APPELLANTS

Versus

M/S. JITF URBAN WASTE MANAGEMENT (JALANDHAR)
LTD. AND OTHERS.

... RESPONDENTS

2. FAO-CARB-10-2024 (O&M)

MUNICIPAL CORPORATION, MOGA AND ANOTHER
... APPELLANTS

Versus

M/S. JITF URBAN WASTE MANAGEMENT (JALANDHAR)
LTD. AND OTHERS.

... RESPONDENTS

**CORAM:- HON'BLE MR. JUSTICE SHEEL NAGU, CHIEF JUSTICE
HON'BLE MR. JUSTICE SANJIV BERRY**

Present:- Dr. Anmol Rattan Sidhu, Sr. Advocate with
Ms. Mandeep Kaur, Advocate;
Mr. Kamal Gupta, Advocate and
Ms. Aastha Goyal, Advocate
for the applicants-appellants.
Mr. Anand Chibber, Sr. Advocate with
Mr. Aditya Sen, Advocate;
Mr. Rahul Saraswat, Advocate,
Ms. Ateevraj Sandhu, Advocate and
Mr. Lalit Thakur, Advocate for the respondents.



SANJIV BERRY, J.

1. The appellants herein i.e. Municipal Corporation Moga as well as Municipal Corporation Jalandhar have preferred the present appeals against the impugned orders dated 08.01.2024 passed by learned Additional District Judge, Chandigarh exercising the power of Commercial Court whereby the objections raised by the appellants against the Arbitral Award dated 15.01.2022 were dismissed in case ARB No. 497 of 2022 and ARB 496 of 2022 which have been challenged before this Court in the present appeals.

1.1 Since the issue involved is same in both the appeals, as such, same are taken up together for disposal.

2. The facts of the case in *nutshell* are that a Concession Agreement dated 02.12.2011 (Annexure A-1) was executed between the parties for implementation of Integrated Municipal Solid Waste Management Project in Ferozepur Cluster as well as in Jalandhar Cluster. Following a dispute arising in implementation of the agreement, the matter was referred to arbitration and an Arbitral Award dated 15.01.2022 was passed in favour of respondent No.1 thereby directing the appellant Municipal Corporations to pay an amount of ₹92.29 crores (in case of municipal corporation Moga) and ₹204.44 crores (in case of Municipal Corporation Jalandhar) along with interest from the date of award.

3. Appellants filed objections under Section 34 of the Arbitration and Conciliation Act, 1996 (hereinafter referred to as “the Act”) along with application under Section 36(2) and 36(3) of the Act seeking unconditional



stay on the operation/execution of the Arbitral Award. The learned Commercial Court dealing with the matter passed order dated 26.05.2022 (Annexure A-9) granting unconditional stay in favour of the appellant till 26.07.2022.

3.1 Aggrieved by this order, respondent No.1 preferred Civil Revision petition before this Court vide CR-2247-2022 and CR-2248-2022 which were decided on 25.07.2022 (Annexure A-10) directing the learned Commercial Court not to automatically extend the interim stay granted vide order dated 26.05.2022 but would hear the parties and thereafter pass the appropriate orders regarding the interim relief in accordance with law.

4. However, the learned commercial Court again passed the order dated 23.08.2022 unconditionally staying the operation of the Arbitral Award after hearing parties vide (Annexure A-11) which again was challenged by filing Revision Petition by respondent No.1 and vide order dated 22.12.2022 (Annexure A-12), the High Court quashed the order (Annexure A-11) and remanded the matter back to the Commercial Court to revisit the issue and pass appropriate order in accordance with law.

5. Thereafter in the light of the order dated 22.12.2022 (Annexure A-12) passed by this Court, the learned Commercial Court after hearing the arguments passed the order dated 23.08.2023 (Annexure A-14) staying the operation of the impugned Arbitral Award dated 15.01.2022 subject to the condition of the appellants depositing 100% of the Award amount in the shape of FDR in the Court on or before the next date of hearing.



6. Appellants approached this Court by filing CR No. 6627-2023 against the order dated 23.08.2023 (Annexure A-14) and in the meanwhile also filed an application dated 16.11.2023 before the Commercial Court seeking extension of time in the light of the pendency of aforesaid Civil Revision, on the basis whereof the learned Commercial Court extended the time till 08.01.2024 for depositing the amount, vide order dated 18.11.2023 (Annexure A-16).

6.1 Subsequently, on 14.12.2023 the appellant withdrew the Civil Revision with liberty to challenge the order dated 18.11.2023 (Annexure A-16) as is evident from the order dated 14.12.2023 (Annexure A-17). Since the appellants failed to deposit the amount in terms of the conditional stay order and the compliance of the order of the Court was not made, the learned Commercial Court dismissed the objection petition vide impugned order dated 08.01.2024 which has been challenged in the instant appeals.

7. The arguments advanced by learned Senior Counsels representing the parties have been heard and the record perused with their assistance.

8. It is *inter alia* contended by learned Senior counsel representing the appellants that the impugned order passed by the learned Commercial Court qua the conditional stay of execution, subject to deposit of 100% of the amount of the Arbitral Award with interest and the consequent order dated



08.01.2024 dismissing the objection petition on the failure of the appellants to comply with the conditional deposit order are not sustainable in the eyes of law. He contends that the appellants happen to be the Municipalities constituted under Article 243-Q of the Constitution of India and the Punjab Municipal Corporation Act, 1976 and hence, statutory corporation, as such the imposition of condition to deposit 100% Arbitral Award as a condition precedent for staying the execution proceedings by the learned Commercial Court is not sustainable since it failed to differentiate between a private party and a statutory corporation. It is further submitted that the impugned order dated 08.01.2024 is not sustainable in the eyes of law having been passed in haste without deciding the objections preferred by the appellants on merits, but dismissing simply on the ground that the compliance of the order dated 23.08.2023 (Annexure A-14) had not been made by the appellants qua deposit of 100% of amount. In this context, he has referred to the judgment of Delhi High Court passed in **Sepco Electric Power Construction Corporation vs. M/s Power Mech Projects limited; Neutral Citation No. 2023:DHC: 5996-DB dated 21.08.2023** and prayed for acceptance of the appeals.

9. *Per contra*, learned Senior counsel representing the respondent No.1 has assailed these arguments by submitting that Arbitral Award dated 15.01.2022 was passed in accordance with law against the appellants and the appellants were directed to pay an amount of ₹92.29 crores (in case of municipal corporation Moga) and ₹204.44 crores (in case of Municipal Corporation Jalandhar) along with interest from the date of award. He submits that appellants instead of making payment to respondent No.1



honoring the Arbitral Award, had preferred the objection petitions wherein vide order dated 23.08.2023 (Annexure A-14), learned Commercial Court had stayed the operation of the impugned Arbitral Award subject to deposit of 100% of the Arbitral Award in the shape of FDR in the Court. He contends that the appellants by moving different applications before the concerned Court as well as by filing Revision Petition got extended the time to deposit the amount, in compliance of the order on different dates till 08.01.2024 vide order dated 18.11.2023 (Annexure A-16) but again defaulted to comply with the directions to deposit by the stipulated date leaving no other option for the concerned court but to dismiss the objection petition of the appellants vide the impugned order dated 08.01.2024. He submits that the learned Commercial Court had acted in accordance with law and had not committed any infirmity in passing the impugned order. He contends that while considering the application for grant of stay in the case of an Arbitral Award provision of Civil Procedure Code are applied to the same as if a Money Decree and as per Order 41 Rule 5 CPC, the security is required to be deposited for staying of the money decree which the learned Commercial Court had rightly observed, but the appellant failed to deposit even a single penny despite taking numerous opportunities. He contends that the appellant being statutory corporation does not have any preferential status as no exceptional treatment is to be given to the Government while considering the application under Section 36 of the Act, filed by the Government in the proceedings under Section 34 of the Act. In this regard he has referred to judgment passed by Hon'ble Apex Court in **International Seaport Dredging Pvt. Ltd. vs. Kamarajar Port Limited 2024 SCC Online SC 3112**. Learned



Senior counsel had assailed the reliance placed by the appellants on judgment in *Sepco's (supra)* by contending that in the case of Sepco, the appellant had fulfilled the condition of deposit during the pendency of the appeal which is not so in the present case, therefore, the same is distinguishable from the facts of the present case as in the present case, the appellants had not deposited a single penny till date. Moreover, the conduct of the appellant in the present case has been *mala fide* throughout as every order made by the Commercial Court has been challenged before the High Court seeking extension of time although no relief was granted and the appellants had tried their best to prevent respondent No.1 from enjoying the fruits of the Arbitral award till date, as such, prayed for dismissal of the appeals.

10. After considering the rival contentions it transpires that so far as the factual position is concerned, it is not disputed that there had been a Concession Agreement executed between the parties for implementation of Integrated Municipal Solid Waste Management Project for their respective municipality clusters and thereafter on the dispute having been arisen, the matter was referred to Arbitrator which passed the Arbitral Award dated 15.01.2022 directing the appellants to pay an amount of ₹92.29 crores (in case of municipal corporation Moga) and ₹204.44 crores (in case of Municipal Corporation Jalandhar) respectively along with interest. The appellants preferred the objection petitions before the Commercial Court under Section 34 of the Act besides moving applications under Section 36(2) and 36(3) of the Act seeking unconditional stay on the operation of the award wherein initially the unconditional stay was granted vide order dated



26.05.2022 (Annexure A-9) but later in the light of the order passed by the High Court in revision petition vide (Annexure A-12), the learned Court passed the order dated 23.08.2023 (Annexure A-14) staying the Arbitral Award subject to deposit of 100% of the amount in the shape of the FDR in the Court. It is evident from the record that despite taking many opportunities the appellants failed to deposit even a single penny out of the Arbitral Award in the Court and on non-compliance of its directions, the impugned order dated 08.01.2024 was passed.

11. Before proceedings further, it would be apt to have a glance on the relevant provisions contained in the Arbitration and Conciliation Act 1996 providing for recourse against the Arbitral Award, which reads as under:-

“34. Application for setting aside arbitral award—

(1) Recourse to a Court against an arbitral award may be made only by an application for setting aside such award in accordance with sub-section (2) and sub-section (3).

(2) An arbitral award may be set aside by the Court only if—

(a) the party making the application furnishes proof that—

(i) a party was under some incapacity, or

(ii) the arbitration agreement is not valid under the law to which the parties have subjected it or, failing any indication thereon, under the law for the time being in force; or

(iii) the party making the application was not given proper notice of the appointment of an arbitrator or of the arbitral proceedings or was otherwise unable to present his case; or



(iv) *the arbitral award deals with a dispute not contemplated by or not falling within the terms of the submission to arbitration, or it contains decisions on matters beyond the scope of the submission to arbitration: Provided that, if the decisions on matters submitted to arbitration can be separated from those not so submitted, only that part of the arbitral award which contains decisions on matters not submitted to arbitration may be set aside; or*

(v) *the composition of the arbitral tribunal or the arbitral procedure was not in accordance with the agreement of the parties, unless such agreement was in conflict with a provision of this Part from which the parties cannot derogate, or, failing such agreement, was not in accordance with this Part; or*

(b) the Court finds that—

(i) the subject-matter of the dispute is not capable of settlement by arbitration under the law for the time being in force, or

(ii) the arbitral award is in conflict with the public policy of India.

[Explanation 1.— For the avoidance of any doubt, it is clarified that an award is in conflict with the public policy of India, only if,—

(i) the making of the award was induced or affected by fraud or corruption or was in violation of section 75 or section 81; or

(ii) it is in contravention with the fundamental policy of Indian law; or

(iii) it is in conflict with the most basic notions of morality or justice.

Explanation 2.— For the avoidance of doubt, the test as to whether there is a contravention with the fundamental policy of



Indian law shall not entail a review on the merits of the dispute.]

[(2A) An arbitral award arising out of arbitrations other than international commercial arbitrations, may also be set aside by the Court, if the Court finds that the award is vitiated by patent illegality appearing on the face of the award:’

Provided that an award shall not be set aside merely on the ground of an erroneous application of the law or by reappreciation of evidence.]

(3) An application for setting aside may not be made after three months have elapsed from the date on which the party making that application had received the arbitral award or, if a request had been made under section 33, from the date on which that request had been disposed of by the arbitral tribunal:

Provided that if the Court is satisfied that the applicant was prevented by sufficient cause from making the application within the said period of three months it may entertain the application within a further period of thirty days, but not thereafter.

(4) On receipt of an application under sub-section (1), the Court may, where it is appropriate and it is so requested by a party, adjourn the proceedings for a period of time determined by it in order to give the arbitral tribunal an opportunity to resume the arbitral proceedings or to take such other action as in the opinion of arbitral tribunal will eliminate the grounds for setting aside the arbitral award.

(5) An application under this section shall be filed by a party only after issuing a prior notice to the other party and such application shall be accompanied by an affidavit by the applicant endorsing compliance with the said requirement.

(6) An application under this section shall be disposed of expeditiously, and in any event, within a period of one year



from the date on which the notice referred to in sub-section (5) is served upon the other party.]

CHAPTER VIII

Finality and enforcement of arbitral awards

35. *Finality of arbitral awards.*— Subject to this Part an arbitral award shall be final and binding on the parties and persons claiming under them respectively.

36. *Enforcement.*— (1) Where the time for making an application to set aside the arbitral award under section 34 has expired, then, subject to the provisions of sub-section (2), such award shall be enforced in accordance with the provisions of the Code of Civil Procedure, 1908 (5 of 1908), in the same manner as if it were a decree of the court.

(2) Where an application to set aside the arbitral award has been filed in the Court under section 34, the filing of such an application shall not by itself render that award unenforceable, unless the Court grants an order of stay of the operation of the said arbitral award in accordance with the provisions of sub-section (3), on a separate application made for that purpose.

(3) Upon filing of an application under sub-section (2) for stay of the operation of the arbitral award, the Court may, subject to such conditions as it may deem fit, grant stay of the operation of such award for reasons to be recorded in writing:

Provided that the Court shall, while considering the application for grant of stay in the case of an arbitral award for payment of money, have due regard to the provisions for grant of stay of a money decree under the provisions of the Code of Civil Procedure, 1908 (5 of 1908).]

[Provided further that where the Court is satisfied that a prima facie case is made out that,-

(a) the arbitration agreement for contract which is the basis of the award;

or

(b) the making of the award,



was induced or effected by fraud or corruption, it shall stay the award unconditionally pending disposal of the challenge under Section 34 to the award.

Explanation.- for the removal of doubts, it is hereby clarified that the above proceedings, irrespective of whether the arbitral or court proceedings were commenced prior to or after the commencement of the Arbitration and Conciliation (Amendment) Act, 2015 (3 of 2016) ”

12. A bare perusal of the aforesaid provisions makes it abundantly clear that on an application moved by the appellants, the operation of the award may be stayed subject to such conditions as the Court may deem fit. However, it is provided that in considering such application for stay of execution of the award, the Court shall have due regard to the provisions of Order 41 Rule 5 of the Civil Procedure Code 1908 which deals with the same. Important Proviso is added to Section 36(3) of the Act to the extent that if the Court *prima facie* is satisfied that the arbitration award was induced or effected by fraud or corruption then in such event Court may grant unconditional stay of award pending disposal of the application under Section 34 of the Act.

13. In the present case, it is admittedly not the case of the appellant that the arbitration award was in any manner induced or effected by fraud or corruption which could bring the same within the ambit of the Provision of Section 36(3) of the Act, so as to entitle the appellants for the grant of unconditional stay. The execution of the arbitral award being done in the



same manner as that of execution of money decree under Order 41 Rule 5 CPC.

14. So far as the contention of the learned counsel for the appellants that the appellants being statutory bodies, the Court should have granted unconditional stay execution proceedings is concerned, no doubt the appellants are statutory body but the fact remains that the arbitration award being a money decree the provisions of CPC especially order 41 Rule 5 CPC applies with full force.

15. In this regard, the Hon'ble Apex Court has held in ***PAM Developments Private Limited v State of West Bengal, 2019 (8) SCC 112*** as under:-

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“20. In our view, in the present context, the phrase used is “having regard to” the provisions of CPC and not “in accordance with” the provisions of CPC. In the latter case, it would have been mandatory, but in the form as mentioned in Rule 36(3) of the Arbitration Act, it would only be directory or as a guiding factor. Mere reference to CPC in the said Section 36 cannot be construed in such a manner that it takes away the power conferred in the main statute (i.e. the Arbitration Act) itself. It is to be taken as a general guideline, which will not make the main provision of the Arbitration Act inapplicable. The provisions of CPC are to be followed as a guidance, whereas the provisions of the Arbitration Act are essentially to be first applied. Since, the Arbitration Act is a self-contained Act, the provisions of CPC will apply only insofar as the same are not



inconsistent with the spirit and provisions of the Arbitration Act.”

“26. Arbitration proceedings are essentially alternate dispute redressal system meant for early/quick resolution of disputes and in case a money decree — award as passed by the arbitrator against the Government is allowed to be automatically stayed, the very purpose of quick resolution of dispute through arbitration would be defeated as the decree-holder would be fully deprived of the fruits of the award on mere filing of objection under Section 34 of the Arbitration Act. The Arbitration Act is a special Act which provides for quick resolution of disputes between the parties and Section 18 of the Act makes it clear that the parties shall be treated with equality. Once the Act mandates so, there cannot be any special treatment given to the Government as a party. As such, under the scheme of the Arbitration Act, no distinction is made nor any differential treatment is to be given to the Government, while considering an application for grant of stay of a money decree in proceedings under Section 34 of the Arbitration Act. As we have already mentioned above, the reference to CPC in Section 36 of the Arbitration Act is only to guide the court as to what conditions can be imposed, and the same have to be consistent with the provisions of the Arbitration Act.

28. Section 36 of the Arbitration Act also does not provide for any special treatment to the Government while dealing with grant of stay in an application under proceedings of Section 34 of the Arbitration Act. Keeping the aforesaid in consideration and also the provisions of Section 18 providing for equal treatment of parties, it would, in our view, make it clear that there is no exceptional treatment to be given to the Government while considering the application for stay under Section 36 filed by the Government in proceedings under Section 34 of the Arbitration Act.”

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16. Further it has been observed by the Hon'ble Apex Court in *International Seaport's case (supra)* that the Government entities must be treated in a similar fashion to private parties insofar as proceedings under the Arbitration Act are concerned. The relevant para of the judgment reads as under:-

“ 15. Bearing in mind the above principles, we are of the view that the High Court was in error in not even *prima facie* considering the fact that apart from the issue of cess, there was an arbitral award in favour of the appellant in regard to other claims as well. Further, the High Court ought not to have based its decision on the condition for the grant of stay on the status of the respondent as a statutory authority. The Arbitration Act is a self-contained code – it does not distinguish between governmental and private entities. Hence, the decision of the Court cannot be influenced by the position of the party before it and whether it is a fly-by-night operator. Moreover, an assessment as to whether a party is reliable or trustworthy is subjective. Many private entities, too, may rely on the size of their undertaking, its success, public image, or other factors to argue that they are not fly-by-night operators. In the absence of any provision of law in this regard, it would be inappropriate for courts to apply this standard while adjudicating the conditions upon which a stay of an award may be granted. Similarly, the form of security required to be furnished should not depend on whether a party is a statutory or other governmental body or a private entity. **Governmental entities must be treated in a similar fashion to private parties insofar as proceedings under the Arbitration Act are concerned, except where otherwise indicated by law.** This is because the parties have entered into commercial transactions with full awareness of the implications of compliance and non-compliance with the concerned contracts and the consequences which will visit them in law. Hence, the



argument that the High Court was correct in directing the respondent to furnish bank guarantees in relation to the amount awarded because it is a statutory body is rejected.”

17. In the light of the categorical decision of Hon’ble Apex Court on the subject, there is no special treatment under Section 36 of the Act to the Government while dealing with grant of stay in an application in proceedings under Section 34 of the Act, no infirmity could be observed in the learned Commercial Court order granting stay of the execution of the Arbitral Award subject to 100% of the deposit there of and no special treatment can be granted to the appellants being the statutory body in any manner.

18. Thus, in the light of the above, it is observed that there was nothing wrong in the orders passed by the learned Commercial Court in staying the execution of the arbitral award subject to condition of deposit of 100% of the award amount in the shape of FDR in the name of the Court.

19. Further, it is evident from the record that this order of conditional stay subject to deposit of 100% of award amount was made by the learned Commercial Court on 23.08.2023 (Annexure A-14) by passing detailed order after hearing the learned counsel for the parties against which the appellant had preferred Revision Petition in the High Court vide CR 6627-2023 and in the meanwhile filed application (Annexure A-15) before the District Court seeking extension of time in the light of pendency of Civil Revision petition and vide order (Annexure A-16) dated 18.11.2023 the appellants were granted time till 08.01.2024 to deposit the requisite award



amount in the shape of FDR in Court in compliance of the order dated 23.08.2023, in the meanwhile on 14.12.2023 the appellant withdrew the Civil Revision Petition with liberty to challenge the order dated 18.11.2023 (Annexure A-16) as is evident from order dated 14.12.2023 (Annexure A-17) passed by this Court. Admittedly the appellant never challenged the order dated 18.11.2023 again. The aforesaid conduct of the appellants itself speak volumes that the appellants had tried their level best by successive applications at different forums seeking extension of time and once the time was granted by the concerned Court due to pendency of Civil Revision before the High Court, subsequently the appellants had withdrawn the petition from High Court with liberty to challenge the order dated 18.11.2023 which was never challenged by them. It is evident from such conduct of the appellant that they tried their level best to prevent the respondent No. 1 from enjoying the fruits of arbitral award.

20. The above said factual position speak volumes about the contumacious conduct of the appellants in intentionally avoiding the execution of Award and in the backdrop thereof the reliance placed by the appellants on the judgment referred in ***Sepco's (supra)*** is also misplaced and in this regard para 29 and 30 of the judgment are reproduced here as under:-

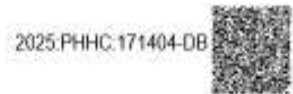
“29. It is relevant to note that the opening sentence of Section 34(2) of the A&C Act indicates that the arbitral award ‘may’ be set aside by the Court if the grounds are satisfied. The use of the word ‘may’ indicate that there is some discretion of the court in the matter of setting aside an award. Thus, the appellant’s contention that an application under Section 34 of the A&C Act must be determined on merits in all cases and cannot be rejected even if the conduct of the party applying for setting



aside the arbitral award is contumacious and it has acted in wilful defiance of the orders of this Court, is unmerited.

30. However, we are of the view that it is not necessary to examine this question in this case as the appellant has deposited the entire awarded amount and has also furnished bank guarantee for 50% of the interest due (as calculated up to 31.05.2023). By the order dated 21.11.2022, the Supreme Court had directed that the application “be decided in accordance with law and on its own merits, however, subject to compliance of Section 36 of the Arbitration and Conciliation Act 1996 and order of this Court.”

21. A perusal of the judgment shows that in fact after the judgment passed by learned Single Judge of Delhi High Court (Original Jurisdiction), the appellant had deposited the entire awarded amount and also furnished the bank guarantee of the 50% of the interest due, which is unfortunately not so in the present case, as instead of depositing of the award amount as directed by the learned Commercial Court, the appellants avoided the payment thereof on one pretext or the other and even despite seeking extension of time for its deposit had chosen not to comply with the specific directions of the Court in that regard and thereby showing categorical contumacious conduct on their part. Even it is worth mentioning that the Division Bench while dealing with *Seeco's* case had categorically observed there that the contentions raised by the appellants regarding the application u/s 34 of the Act must be determined on the merits of the case and cannot be rejected even if the conduct of the party applying for setting aside the arbitral award is contumacious and acted in willful defiance of the orders of the Court is “**unmerited**”. The conduct of the appellants herein too being contumacious considering the above



mentioned facts and circumstances in not complying with the directions of the Court qua deposit of the award amount, the reliance placed by the appellants on **Sepco’s case (supra)** is hopelessly misplaced.

22. In the light of the above discussions, no infirmity or illegality whatsoever could be observed in the impugned judgment/final order dated 08.01.2024 passed by learned Additional District Judge, Chandigarh exercising the power of Commercial Court, so as to call for any interference therein.

23. As a consequent, finding no merits therein, both the appeals stand dismissed.

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

(SANJIV BERRY)
JUDGE

(SHEEL NAGU)
CHIEF JUSTICE

Dated:09.12.2025
Gyan

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|-----|----------------------------|--------|
| i) | Whether speaking/reasoned? | Yes/No |
| ii) | Whether reportable? | Yes/No |