lgc

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CRIMINAL APPELLATE JURISDICTION

CRIMINAL APPLICATION NO.226 OF 2025

Mrs. Amreeta Rao Singh]
Age – 42 Years, Occupation-Teacher,]
Residing at C-801]
Maxima CHS, Green Drive Road]
Shankar Kalat Nagar, Wakad]Applicant
Pimpri-Chinchwad,] (Original
Pune City – 411 057]Accused No.3)

Versus

1] The State of Maharashtra]
(At the instance of N.M.Joshi Marg]
Police Station, Mumbai City)]
]
2] Mr. Harinandan Rambalidar Gupta]
Age-70 Years, Occupation-Business]
Sole proprietor of Bhagwati Printers]
Having his office at 114, Adhyaru] Respondents/
Industrial Estate, New Sunmill](Respondent No.2
Compound, Lower Parel (West),]Orig.Complainant/
Mumbai – 400 013] First Informant)

WITH
CRIMINAL APPLICATION NO.227 OF 2025

Mrs. Amreeta Rao Singh]
Age – 42 Years, Occupation-Teacher,]
Residing at C-801]
Maxima CHS, Green Drive Road]
Shankar Kalat Nagar, Wakad]Applicant
Pimpri-Chinchwad,] (Original
Pune City – 411 057] Accused No.3)

Versus

1]	The State of Maharashtra (At the instance of N.M.Joshi Marg Police Station, Mumbai City)	]]]]
2]	Mr. Harinandan Rambalidar Gupta Age-70 Years, Occupation-Business Sole proprietor of Bhagwati Printers Having his office at 114, Adhyaru Industrial Estate, New Sunmill Compound, Lower Parel (West), Mumbai – 400 013	]]]] Respondents/] (Respondent No.2]Orig.Complainant/] First Informant)

Ms. Sharvari Joshi for the Applicant in both the Applications.
Mrs. P P Bhosale, APP for the Respondent/State in APL-226/2025.
Mr. Sukanta Karmakar, APP for the Respondent/State in APL-227/2025.
Mr. Shiv J Khera a/w Mr. Jagdish Shetty for the Respondent No.2 in APL-226/2025.
Mr. Rajesh Singh a/w Advocates Rahul Singh, Shiv Khera for the Respondent No.2 in APL-227/2025.
ASI Rewale, N M Joshi Marg Police Station present.

CORAM : ASHWIN D. BHOBE, J.

DATED : 15 APRIL 2026

ORAL JUDGEMENT:-

1. Heard Ms. Sharvari Joshi for the Applicant in both Applications. Mrs. P. P. Bhosale, APP for the Respondent-State in Criminal Application No. 226 of 2025. Mr. Sukanta Karmakar learned APP for the Respondent-State in Criminal Application No. 227 of 2025. Mr. Rajesh Singh along with Mr. Shiv Khera learned

Advocates for Respondent No. 2 in Criminal Application No. 227 of 2025 and Mr. Shiv Khera along with Mr. Jagdish Shetty learned Advocates for Respondent No. 2 in Criminal Application No. 226 of 2025.

2. Ms. Sharvari Joshi, Mr. Shiv Khera and Mr. Jagdish Shetty jointly submit that the subject matter and issues in both Applications are common and therefore request that both Applications be taken up together and disposed of by a common order. Mrs. P. P. Bhosale and Mr. Sukanta Karmakar, APP for the Respondent-State, endorse this request. Accordingly, at their request, both Applications are taken up together and disposed of by this common order.

3. The material facts drawn from the averments in the memo of Criminal Application No. 226 of 2025, relevant to the adjudication of this Application, are that Respondent No.2 (Complainant) lodged a complaint before Respondent No.1 alleging acts of cheating against the Applicant and others. Respondent No.1 declined to act on the said complaint. Respondent No.2, being aggrieved, approached the Judicial Magistrate First Class, 13th Court, Bhoiwada, Mumbai (hereafter "Magistrate") by way of an application under Section 156(3) of the Code of Criminal Procedure 1973 ("Cr.P.C.). The Magistrate, by an order dated 2nd September 2024 passed in C.C. No. 520/MISC/2024 (hereafter "impugned order in CC No.520"), in exercise of jurisdiction under Section 156(3) of the Criminal Procedure Code, directed Respondent No.1 to register an FIR. Respondent No.1 registered

FIR/MECR bearing C.R. No. 0624 of 2024, dated 9th October 2024 (hereafter "impugned FIR No. 0624"), for the offences punishable under Sections 406, 409, 420 and 120-B of the Indian Penal Code against Vedmaya Health Care Pvt. Ltd. (Accused No. 1), Vikram Satyadev Singh (Accused No. 2), the Applicant (Accused No. 3), Aditya Arvind Tingare (Accused No. 4) and Aritro Banerjee (Accused No. 5).

The Applicant has sought the following substantive relief under prayer clauses (b), (c), (i) and (j) of Criminal Application No. 226 of 2025.

> *"(b) This Hon'ble Court be pleased to quash and set aside the F.I.R./M.E.C.R bearing C. R. No.0624 of 2024 dated 9.10.2024 (Time of FIR – 14:08) registered with N. M. Joshi Marg Police Station for the offences punishable u/ss. 406, 409, 420 and 120-B of the Indian Penal Code, 1860 and further be pleased to quash and set aside entire criminal proceedings arising out of the same;*
>
> *(c) This Hon'ble Court be pleased to quash and set aside impugned order 02.09.2024 passed in CC NO.520/MISC/2024 by the Ld. Judicial Magistrate's First Class 13th Court at Dadar, Mumbai, directing registration of F.I.R.;*
>
> *(i) That this Hon'ble Court may be pleased to quash and set aside the chargesheet which came to be filed on 08.01.2026 in connection with subject F.I.R./ M.E.C.R bearing C.R. No. 0624 of 2024 dated 9.10.2024 (Time of FIR 14:08) registered with N. M. Joshi Marg Police Station for the offences punishable u/ss. 406, 409, 420 and 120-B of the Indian Penal Code, 1860 (IPC), which came to be numbered as CC No. 28/PW/2026 pending before the Ld. 13th Court of Judicial Magistrate First Class (JMFC), at Dadar, Bhoiwada, Mumbai, qua the Applicant;*
>
> *(j) That this Hon'ble Court may be pleased to quash and set aside the order/roznama dated 08.01.2026 whereby the Ld. JMFC upon filing of the chargesheet has taken cognizance against the Applicant for the offences punishable under Sections 406, 409, 420 and 120-B of IPC and has issued summons to the Applicant;"*

4. The material facts drawn from the averments in the memo of Criminal Application No. 227 of 2025, relevant to the adjudication of this Application, are that Respondent No.2 (Complainant) lodged a complaint before Respondent No.1 alleging acts of cheating against the Applicant and others. Respondent No.1 declined to act on the said complaint. Respondent No.2, being aggrieved, approached the Judicial Magistrate First Class, 13th Court, Bhoiwada, Mumbai (hereafter "Magistrate") by way of an application under Section 156(3) of the Code of Criminal Procedure 1973 ("Cr.P.C.). The Magistrate, by an order dated 2nd September 2024 passed in C.C. No. 519/MISC/2024 (hereafter "impugned order in CC No. 519"), in exercise of jurisdiction under Section 156(3) of the Criminal Procedure Code, directed Respondent No.1 to register an FIR. Respondent No.1 registered FIR/MECR bearing C.R. No. 0623 of 2024, dated 9th October 2024 (hereafter "impugned FIR No. 0623"), for the offences punishable under Sections 406, 409, 420 and 120-B of the Indian Penal Code against Vedmaya Health Care Pvt. Ltd. (Accused No. 1), Vikram Satyadev Singh (Accused No. 2), the Applicant (Accused No. 3), Aditya Arvind Tingare (Accused No. 4) and Aritro Banerjee (Accused No. 5).

The Applicant has sought the following substantive relief under prayer clauses (b), (c) (i) and (j) of Criminal Application No. 227 of 2025.

> *"(b) This Hon'ble Court be pleased to quash and set aside the F.I.R./M.E.C.R bearing C. R. No.0623 of 2024 dated 9.10.2024 (Time of FIR – 13:39) registered with N. M. Joshi Marg Police Station for the offences punishable u/ss. 406, 409, 420 and 120-*

B of the Indian Penal Code, 1860 and further be pleased to quash and set aside entire criminal proceedings arising out of the same;

(c) This Hon'ble Court be pleased to quash and set aside impugned order 02.09.2024 passed in CC NO.519/MISC/2024 by the Ld. Judicial Magistrate's First Class 13th Court at Dadar, Mumbai, directing registration of F.I.R.;

(i) That this Hon'ble Court may be pleased to quash and set aside the chargesheet which came to be filed on 08.01.2026 in connection with subject F.I.R./ M.E.C.R bearing C.R. No. 0623 of 2024 dated 9.10.2024 (Time of FIR 13:39) registered with N. M. Joshi Marg Police Station for the offences punishable u/ss. 406, 409, 420 and 120-B of the Indian Penal Code, 1860 (IPC), which came to be numbered as CC No. 27/PW/2026 pending before the Ld. 13th Court of Judicial Magistrate First Class (JMFC), at Dadar, Bhoiwada, Mumbai, qua the Applicant;

(j) That this Hon'ble Court may be pleased to quash and set aside the order/roznama dated 08.01.2026 whereby the Ld. JMFC upon filing of the chargesheet has taken cognizance against the Applicant for the offences punishable under Sections 406, 409, 420 and 120-B of IPC and has issued summons to the Applicant;"

5. Upon investigation of the impugned FIR No. 0624 and impugned FIR No. 0623, the Respondent No. 1 filed charge sheet.

6. The prelude to the FIR's impugned is that Respondent No.2 had a financial transaction with Vedmaya Health Care Pvt. Ltd. (hereinafter "said Company") through its Directors. Applicant (Accused No.3) is one of the Directors of the said Company. There are three other Directors in the said Company. The said Company borrowed Rs. 30,00,000/- from Respondent No. 2 for business purposes, on the assurance of its repayment. To repay the said amount, the Company, through its Director in charge of the day-to-day affairs and management, issued cheque(s) to Respondent No.2. The cheque(s) issued by the said Company, on presentation for payment, were returned dishonoured. Respondent No.2 has filed proceedings under Section 138 of the Negotiable Instruments Act 1881 in respect of the dishonoured cheque(s), which proceedings are pending adjudication before the Magistrate.

7. In addition, Respondent No. 2 instituted Summary Suit No. 919 of 2023 and Summary Suit No. 181 of 2024 before the Bombay City Civil Court, Greater Mumbai, at Mazgaon (hereafter "Civil Court"), seeking recovery of the amount payable to Respondent No. 2.

8. By judgment and decree dated 1st December 2025, the Civil Court has decreed the Summary Suit No. 919 of 2023 and Summary Suit No. 181 of 2024.

9. Ms. Sharvari Joshi, learned Advocate for the Applicant, submits that the ingredients required to attract the offences charged against the Applicant, viz. Sections 406, 409, 420 and 120-B of the Indian Penal Code, are not attracted. She submits that the dispute which is the subject matter of the impugned FIR and Charge-sheet is a pure civil dispute between the said Company and the Respondent No. 2. She submits that, since the Civil Court has already decreed the Summary Suits filed by the Respondent No.2 against the said Company, there is no occasion, much less a reason, for the Respondent No.2 to make allegations of criminal breach of trust and cheating against the Applicant. She submits that the Applicant is neither a signatory to any document(s) nor a borrower of the amount alleged to have been given by the Respondent No.2. She submits that the Applicant was neither responsible for the day-to-day affairs and management of the said Company nor a signatory to any decision of the said Company in the context of the transaction as alleged. She submits that the Applicant has not participated in the decision making or in any financial matters of the said Company. She submits that the transaction, which is the subject matter of these proceedings, was between the Respondent No.2 and the other Accused in the crime. She submits that the averments in the complaint of inducement, etc. are against the other Accused., She reiterates that the Applicant is in no manner concerned with the subject matter of the crime. For all the said reasons, she submits that the filing of the impugned FIR and the continuation of the criminal proceedings against the Applicant is an abuse of the process of law and, as such, she prays for the quashing of the same as against the Applicant.

10. On 9th April 2026, Mr. Shiv Khera, learned Advocate for the Respondent No. 2, advanced arguments. He submitted that the averments in the complaints dated 22 February 2024 and 29 February 2024 filed by the Respondent No. 2, particularly paragraphs 2 and 7, set out the ingredients of the offence. He submitted that although the Summary Suit No. 919 of 2023 and Summary Suit No. 181 of 2024 have been decreed against the said Company and the decrees have attained finality for want of challenge, the Respondent No. 2 is still entitled to maintain the proceedings against the Applicant. He tendered copies of the plaint in both Summary Suits.

After making the afore-referred submissions on 09 April 2026, Mr. Shiv Khera, learned Advocate for the Respondent No. 2, requested for an adjournment.

11. Today, Mr. Rajesh Singh appears along with Mr. Shiv Khera, learned Advocates for Respondent No.2 in Criminal Application No.227 of 2025 and sought permission to advance further arguments on behalf of Respondent No.2.

12. Mr. Rajesh Singh learned Advocate for Respondent No. 2, by referring to paragraphs 2, 7, 17, 18 and 21 of the complaints dated 22 February 2024 and 29 February 2024, contended that the ingredients of the offences punishable under Sections 406, 409, 420 and 120-B of the Indian Penal Code are made out against the Applicant. He and Mr. Shiv Khera jointly refer to letters dated 12th June 2019, 19th July 2019 and 3rd August 2019, issued by the said Company. They further refer to an undated undertaking given by the said Company. Their submission, based on the said letters and the undertaking issued by the said Company, is that the said Company has agreed that in the event of a default in payment by the said Company, Respondent No. 2 is entitled to initiate proceedings under Section 138 of the Negotiable Instruments Act and Section 420 of the Indian Penal Code. Relying on the said letters and undertaking of the said Company, Mr. Rajesh Singh and Mr. Shiv Khera submit that these documents themselves are sufficient to register an FIR against the Applicant. They therefore submit that sufficient material is available on record to proceed against the Applicant and therefore request dismissal of these Applications.

13. Mr. Jagdish Shetty for the Respondent No.2 in Criminal Application No. 226 of 2025 has adopted the arguments canvassed by Mr. Rajesh Singh and Mr. Shiv Khera.

14. Heard arguments. Perused the record.

15. The issue of filing parallel proceedings under Section 138 of the Negotiable Instruments Act, a Civil Suit and criminal proceedings in respect of the same transaction, is not debated or contested in the present proceedings. The arguments canvassed by the learned Advocates for the parties are on the issue of whether the ingredients required to attract offences under Sections 406, 409 and 420 of the Indian Penal Code are made out for the registration of the impugned FIRs as against the Applicant?

16. The complaint lacks specific averments establishing a direct nexus between the Applicant (Accused No. 3) and the financial transaction in question. There are no allegations of inducement against the Applicant. No material demonstrates the Applicant's involvement in the financial affairs of the said Company. The allegations of inducement and financial dealings with Respondent No. 2 are directed against the other Accused.

17. Mr. Shiv Khera learned Advocate for Respondent No. 2, has placed the plaints of Summary Suit No. 919 of 2023 and Summary Suit No. 181 of 2024 on record. Ms. Sharvari Joshi, learned Advocate for the Applicant, does not object to the production of the said documents on record. Mr. Rajesh Singh and Mr. Shiv Khera were requested to point out the averments in the plaints indicating whether, in the said summary suits, Respondent No. 2 has averred inducement and/or that the Applicant has fraudulently or dishonestly induced Respondent No. 2 to deliver or part with any amount. Mr. Rajesh Singh and Mr. Shiv Khera fairly stated that there are no specific averments to that effect in the plaints.

Summary Suit No. 919 of 2023 and Summary Suit No. 181 of 2024, filed by Respondent No. 2 before the Civil Court, pertain to the recovery of the amount that is the subject matter of the impugned FIR. In the said Summary Suits, the said Company is the sole Defendant, the suits have been decreed and the decrees have attained finality, as stated by Mr. Shiv Khera.

18. The Hon'ble Supreme Court in the case of *A. M. Mohan Vs. State represented by SHO and another*[1] in paragraph Nos. 19 to 25 has observed as follows :-

> "*19. The Court has also noted in Indian Oil Corpn., the concern with regard to a growing tendency in business circles to convert purely civil disputes into criminal cases. The Court observed that this is obviously on account of a prevalent impression that civil law remedies are time-consuming and do not adequately protect the interests of lenders/creditors. The Court also recorded that there is an impression that if a person could somehow be entangled in a criminal prosecution, there is a likelihood of imminent settlement. The Court, relying on the law laid down by it in G. Sagar Suri v. State of U.P.14 held that any effort to settle civil disputes and claims, which do not involve any criminal offence, by applying pressure through criminal prosecution should be deprecated and discouraged. The Court also observed that though no one with a legitimate cause or grievance should be prevented from seeking remedies available in criminal law, a complainant who initiates or persists with a prosecution, being*

1 (2024) 12 SCC 181

fully aware that the criminal proceedings are unwarranted and his remedy lies only in civil law, should himself be made accountable, at the end of such misconceived criminal proceedings, in accordance with law.

20. This Court in R.K. Vijayasarathy v. Sudha Seetharum [2] has culled out the ingredients to constitute the offence under Sections 415 and 420 IPC, as under: (SCC pp. 745-46, paras 15-20)

"15. Section 415 of the Penal Code reads thus:

> ***415. Cheating*** *--- Whoever, by deceiving any person, fraudulently or dishonestly induces the person so deceived to deliver any property to any person, or to consent that any person shall retain any property, or g intentionally induces the person so deceived to do or omit to do anything which he would not do or omit if he were not so deceived, and which act or omission causes or is likely to cause damage or harm to that person in body, mind, reputation or property, is said to "cheat"."*

16. The ingredients to constitute an offence of cheating are as follows:

16.1. There should be fraudulent or dishonest inducement of a person by deceiving him:

16.1.1. The person so induced should be intentionally induced to deliver any property to any person or to consent that any person shall retain any property, or

16.1.2. The person so induced should be intentionally induced to do or to omit to do anything which he would not do or omit if he were not so deceived; and

16.2. In cases covered by 16.1.2 above, the act or omission should be one which caused or is likely to cause damage or harm to the person induced in body, mind, reputation or property.

17. A fraudulent or dishonest inducement is an essential ingredient of the offence. A person who dishonestly induces another person to deliver any property is liable for the offence of cheating.

18. Section 420 of the Penal Code reads thus:

420. Cheating and dishonestly inducing delivery of

2 (2019) 16 SCC 739

> **property.----** *Whoever cheats and thereby dishonestly induces the person deceived to deliver any property to any person, or to make, alter or destroy the whole or any part of a valuable security, or anything which is signed or sealed, and which is capable of being converted into a valuable security, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.'*
>
> *19. The ingredients to constitute an offence under Section 420 are as follows:*
>
> *19.1. A person must commit the offence of cheating under Section 415: and*
>
> *19.2. The person cheated must be dishonestly induced to*
>
> *(a) deliver property to any person; or*
>
> *(b) make, alter or destroy valuable security or anything signed or sealed and capable of being converted into valuable security.*
>
> *20. Cheating is an essential ingredient for an act to constitute an offence under Section 420."*

21. A similar view has been taken by this Court in Archana Rana v. State of U.P.[3]*, Deepak Gaba v. State of U.P.*[4] *and Mariam Fasihuddin v. State of Karnataka*[5]*,*

22. It could thus be seen that for attracting the provision of Section 420 IPC, the FIR/complaint must show that the ingredients of Section 415 IPC are made out and the person cheated must have been dishonestly induced to deliver the property to any person; or to make, alter or destroy valuable security or anything signed or sealed and capable of being converted into valuable security. In other words, for attracting the provisions of Section 420 IPC, it must be shown that the FIR/complaint discloses:

(i) the deception of any person;

(ii) fraudulently or dishonestly inducing that person to deliver any property to any person; and

(iii) dishonest intention of the accused at the time of making the inducement.

---

3 (2021) 3 SCC 751

4 (2023) 3 SCC 423

5 (2024) 11 SCC 733

> *23. The averments with regard to the present appellant as have been found in the FIR are as under:*
>
> > *"At the instance of the said Lakshmanan (Accused 1), 1 (complainant) paid directly Rs 20,00,000 to one Mohan (appellant-Accused 3) and the said Lakshmanan (Accused 1) transferred the remaining sale consideration of over 18 odd crores to Mohan for the purchase of his lands at Sunguvarchatram. But suppressed the execution of sale deed dated 3-2-2017 by the appellant/Accused 3."*
>
> *24. A perusal thereof would reveal that even in the said averments, the allegation with regard to inducement is only qua Accused 1. We have perused the entire FIR. Except the aforesaid allegations, there are no other allegations with regard to the present appellant-Accused 3. The rest of the allegations are against Accused 1 (Lakshmanan). Even the allegations with regard to inducement are only against Accused 1 and 2.*
>
> *25. Not only that, even in the charge-sheet, the only role attributed to the present appellant could be found as follows:*
>
> > *"Thereafter, A-2 had lured the complainant once again saying that A-1 is going to lay out the 9.80 acres land in Chittoor Village, Thiruperumbudur Taluk, which is under A-3's general power of attorney and that the complainant would gain huge profits if he invests Rs 2 crores in this project as well. A-1 too, as he had already done, lured the complainant that he would pay him a share out of the profit, and executed a general power of attorney deed in favour of the complainant in respect of the 9.80 acres land in Chittoor Village in Thiruperumbudur Taluk which he purchased from A-3 and registered it as Document No. 3733/2017 in Sunguvarchattiram Sub-Registrar Office on 3-2-2017, in a manner instilling confidence in the complainant.*
> >
> > *Moreover, upon instructions from A-1 to transfer Rs 20,00,000 to A-3's Tamil Nadu Mercantile Bank account towards sale of the land made by A-3 to A-1, the complainant had transferred online a sum of Rs 20,00,000 to A-3's Tamil Nadu Mercantile Bank account from his Yes Bank account on 2-2-2017."*

19. Mr. Rajesh Singh and Mr. Shiv Khera, relying on the letters dated 12th June 2019, 19th July 2019 and 3rd August 2019 and on an undated undertaking, attempted to salvage the situation by contending that the said letters/undertaking constitute a case of cheating against the Applicant.

Admittedly, the Applicant is neither a signatory to the letters dated 12th June 2019, 19th July 2019 and 3rd August 2019 nor to the undated undertaking referred to and relied upon by Mr. Rajesh Singh and Mr. Shiv Khera.

20. The gist of the controversy appears to be the advance made by Respondent No. 2 to the said Company and the said Company's default in repaying the amount. The Respondent No.2 has secured a decree in Summary Suit bearing Nos. 919 of 2023 and 181 of 2024 against the said Company.

21. Mr. Rajesh Singh and Mr. Shiv Khera state that proceedings under Section 138 of the Negotiable Instruments Act in respect of the dishonoured cheque issued by the other Accused towards repayment of the aforementioned amount have been filed by Respondent No. 2 and are pending before the Magistrate having jurisdiction.

22. Allegations in the complaint filed by Respondent No.2, the impugned FIR's and the material collected upon registration of the impugned FIR, as referred to in the chargesheet, taken at face value, do not satisfy any of the ingredients of Sections 406, 409, 420 and 120-B of the Indian Penal Code against the Applicant herein.

23. Guided by the principles laid down by the Hon'ble Supreme Court in the case of *State of Haryana Vs. Bhajan Lal*[6] this would be a fit case to exercise jurisdiction under Section 528 of the BNSS to prevent abuse of justice.

24. In view of the above, the following order :-

a. Criminal Application No. 226 of 2025 is allowed. The impugned order dated 2nd September 2024 passed by the Magistrate First Class, 13th Court, Bhoiwada, Mumbai in C.C. No. 520/MISC/2024; the impugned FIR/MECR bearing C.R. No. 0624 of 2024 dated 9th October 2024 and the impugned charge-sheet arising therefrom, are quashed and set aside as against the Applicant only.

b. Criminal Application No. 227 of 2025 is allowed. The impugned order dated 2nd September 2024 passed by the Magistrate First Class, 13th Court, Bhoiwada, Mumbai in C.C. No. 519/MISC/2024; the impugned FIR/MECR bearing C.R. No. 0623 of 2024, dated 9th October 2024 and the impugned charge-sheet arising therefrom, are quashed and set aside as against the Applicant only.

25. At the request made by Mr. Rajesh Singh and Mr. Shiv Khera, learned Advocates for the Respondent No.2, it is clarified that the observations and the findings in this order are restricted to the case of the Applicant only.

---

6 (2007) 12 SCC 1

26. Criminal Application No. 226 of 2025 and Criminal Application No. 227 of 2025 are disposed of.

27. No orders as to costs.

(ASHWIN D. BHOBE, J.)