



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.20325 of 2014

W.P.(C) No.25911 of 2014

W.P.(C) No.7934 of 2017

W.P.(C) No.7942 of 2017

&

W.P.(C) No. 31996 OF 2025

In the matter of applications under Articles 226 & 227 of the Constitution of India.

W.P.(C) No.20325 OF 2014

**1. State of Odisha, Commissioner-cum-
Secretary, Finance Department,
Bhubaneswar, Dist. Khurda**

**2. Commissioner, Commercial Taxes,
Odisha**

**3. Joint Commissioner, Commercial
Tax, Puri Range**

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Petitioners

-Versus-

- 1. Bibhu Prasad Mishra;**
- 2. Orissa Administrative Tribunal, Bhubaneswar;**
- 3. Sri Ganeswar Nayak;**
- 4. Mr.Jalal Mohammed;**
- 5. Sri Bibhudhendra Baliarsingh Samant;**
- 6. Sri Bijaya Ku. Sahoo;**
- 7. Manoj Panda;**
- 8. Ramesh Chandra Nayak;**



9. Bijayananda Hota;
 10. Amiya Ranjan Pani;
 11. Kailash Chandra Panigrahi;
 12. Pravakar Rout;
 13. Kishore Chandra Biswal;
 14. Raghunath Sarangi;
 15. Prakash Kumar Mishra;
 16. Surendra Kumar Pradhan;
 17. Satya Narayan Mohapatra;
 18. Laxman Charan Tudu;
 19. Pruthweeraj Pani;
 20. Panchanan Behera;
 21. Smruti Ranjan Mohapatra;
 22. Rabindranath Nayak;
 23. Sitakanta Mohanty;
 24. Prasanta Kumar Behera;
 25. Prasanna Kumar Mohanty;
 26. Dharendra Sundar Das;
 27. Rashmi Ranjan Swain;
 28. Akshya Kumar Nayak;
 29. Kailash Chandra Mishra;
 30. Manoranjan Bardhan;
 31. Susanta Kumar Behera;
 32. Purna Chandra Hembram;
 33. Dharendra Prasad Lenka;
 34. Dewadutta Dhal;
 35. Susanta Kumar Behera; and
 36. Seelarani Sahoo
- Opp. Parties
- Advocates appeared in this case:

For Petitioners : Mr. U.C. Behura, AGA



For Opp. Parties

: Mr. Asok Mohanty, Sr. Advocate
With Mr.S.P.Patra, Advocate for OP.1

Mr. Ramakanta Mohanty, Sr. Advocate
M/s.D.Mohanty, S. Mohanty,
D. Varadwaj, Sumitra Mohanty &
Animesh Mohanty,
Advocates for intervenors

Mr.D.K. Mohapatra, A. Sahoo,
N. Nayak, Advocates for intervenors

M/s.A.N.Das, N. Sarkar,
E.A. Das & B.K. Jena,
Advocates for intervenors

M/s.S.R.Mohapatra, R. Nayak,
S. Mohanty, P.K. Behera, P.K. Mohanty,
D.S. Das, R.R. Swain, A.K. Nayak &
K.C. Mishra, Advocates for intervenors

Mr.Goutam Misra, Sr. Advocate
M/s.Mr.D.K.Patra, A.S. Behera,
A. Dash & J. Biswal
Advocates for Intervenor

Mr.A. Mohanta & R.R. Jaiswal
Advocate for Intervener

Mr.A. Sahoo, Advocate for Intervener

M/s.D.K.Mohapatra, J. Pattanayak &
N. Nayak, Advocates for Intervenor



M/s.S.Rath, B. Panigrahi.
A. Sathpathy, N. Jena &
S.P. Beheera, Advocates for Intervener

Mr.P.K. Rath, Sr. Advocate
M/s.A.K. Rout, S.K. Behera,
S.K. Pattnaik, B.K. Dash,
A. Behera, P.Nayak & P.K. Sahoo,
Advocates for Intervener

Mrs.Pami Rath, Sr. Advocate
M/s.P.Mohanty, S. Gumansingh &
J. Mohanty, Advocates for Intervener

Mr.N.K.Mohanty & B.K.Mohanty
Advocates for Interveners

Mr.Shakti Sekhar,
Advocate for Intervener
M/s.A.Dash, A. Mishra &
S.Dash, Advocates for Intervenors.

W.P.(C) No. 25911 of 2014

**1. State of Odisha, represented through its
Secretary to Government, Finance
Department, Bhubaneswar; and**

**2. Commissioner, Commercial Taxes,
Odisha, Cuttack** **Petitioners**

-Versus-

**1. Rasmi Rekha Tripathy;
2. Odisha Administrative Tribunal,**



Bhubaneswar;

- 3. Special Secretary, OPSC, Cuttack;**
- 4. Sri Bibhudhendra Baliarsingh Samant;**
- 5. Sri Bijaya Ku. Sahoo;**
- 6. Ramesh Chandra Nayak;**
- 7. Bijayananda Hota;**
- 8. Amiya Ranjan Pani;**
- 9. Kailash Chandra Panigrahi;**
- 10. Pravakar Rout;**
- 11. Kishore Chandra Biswal;**
- 12. Raghunath Sarangi;**
- 13. Prakash Kumar Mishra;**
- 14. Surendra Kumar Pradhan;**
- 15. Satya Narayan Mohapatra;**
- 16. Laxman Charan Tudu;**
- 17. Pruthweeraj Pani;**
- 18. Panchanan Behera;**
- 19. Smruti Ranjan Mohapatra;**
- 20. Rabindranath Nayak;**
- 21. Sitakanta Mohanty;**
- 22. Prasanta Kumar Behera;**
- 23. Prasanna Kumar Mohanty;**
- 24. Dharendra Sundar Das;**
- 25. Rashmi Ranjan Swain;**
- 26. Akshya Kumar Nayak;**
- 27. Kailash Chandra Mishra; and**
- 28. Manoranjan Bardhan;**

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Opp. Parties

Advocates appeared in this case:

For Petitioners : Mr. U.C. Behura, AGA



For Opp. Parties

: Mr.S.P.Patra,
Mr.B.Routray, Sr. Advocate
With S.N.Biswal,
For intervenors.

M/s.A.N. Das, E.A. Das & B.K.Jena
For intervenors

Mr.Gautam Misra, Sr. Advocate
M/s.D.K. Patra, A.S. Behera,
A.Dash & J. Biswal
For intervenors

Mr.P.K.Rath, Sr. Advocate
M/s.R.N. Parija, A.K. Rout,
S.K. Pattnaik, A. Behera, P.K. Sahoo,
S.K. Behera, A.K. Behera &
B.K. Dash
For intervenors

W.P.(C) No.7934/2017

1. Kuanr Hembram

.... Petitioner

-Versus-

**1. Odisha Administrative Tribunal,
Bhubaneswar Bench, Bhubaneswar;**

**2. State of Odisha, represented through
Principal Secretary, Government of
Odisha, Finance Department;**

**3. Commissioner, Commercial Taxes,
Cuttack;**



4. Special Secretary, OPSC, Cuttack;
and Opp. Parties

5. Rasmi Rekha Tripathy.

Advocates appeared in this case:

For Petitioner : Mr.Gautam Misra, Sr. Advocate
M/s.D.K. Patra, A, Dash, J.Biswal &
J.R.Deo, Advocates

For Opp. Parties : Mr.U.C. Behura, AGA for O.Ps.1 to 4

W.P.(C) No.7942/2017

1. Kuanr Hembram Petitioner

-Versus-

1. Odisha Administrative Tribunal,
Bhubaneswar Bench, Bhubaneswar;

2. State of Odisha, represented through
Commissioner-cum-Secretary, Government
of Odisha, Finance Department,
Bhubaneswar

3. Commissioner, Commercial Taxes,
Odisha, Cuttack;

4. Joint Commissioner, Commercial
Tax, Puri Range, Puri; and

5. Bibhu Prasad Mishra

.... Opp. Parties



Advocates appeared in this case:

For Petitioner : Mr.Gautam Misra, Sr. Advocate
M/s.D.K. Patra, A, Dash, J.Biswal &
J.R.Deo, Advocates

For Opp. Parties : Mr.U.C. Behura, AGA for O.Ps.1 to 4

W.P.(C) No.31996/2025

1. Bijay Kumar Sahoo **Petitioner**

-Versus-

**1. State of Odisha, represented through
Principal Secretary to Government of
Odisha; Finance Department,
Bhubaneswar**

**2. Odisha Public Service Commissioner,
represented though its Chairman;
and**

3. Smt. Rashmi Rekha Tripathy **Opp. Parties**

Advocates appeared in this case:

For Petitioner : Mr.B. Routray, Sr. Advocate
M/s.S. Routray, S.Sekhar, S. Swain,
J.Biswal, Charvi & S.P. Dash, Advocates

For Opp. Parties : Mr.U.C. Behura, AGA for O.P.1

CORAM:

**THE HON'BLE MR. JUSTICE KRISHNA SHRIPAD DIXIT
THE HON'BLE MR. JUSTICE CHITTARANJAN DASH**



Date of hearing: 19.02.2026 : Date of judgment : 24.02.2026

PER KRISHNA S. DIXIT,J.

The State & private parties are invoking the writ jurisdiction of this Court for assailing two orders dated 21.01.2014 & 13.05.2014 entered by the Orissa Administrative Tribunal in O.A. No.383 of 2013 & O.A. No.677 of 2013. By these orders, the following relief has been granted to the answering Opposite Parties, i.e. Bibhu Prasad Mishra & Rasmi Rekha Tripathy, as under:

"In O.A. No.383/2013:

In view of the above, the respondent authorities are directed to convene a review DPC for consideration of the case of the applicant if he comes within the zone of consideration in respect of the remaining 58 vacancies along with other similarly situated persons belonging to Orissa Subordinate Finance Service cadre (ACTO) as per their ratio for their promotion to the cadre of Orissa Taxation & Accounts Service, within a period of two months from the date of communication of this order and if the decision of the DPC goes in favour of the applicant, give him promotion from the date the candidates who were promoted as per the recommendation of the DPC dated 22.12.2012.

However, it need not be said that since the applicant is not working in the promotional post, even though his seniority will be counted along with others who were promoted as per recommendation of the DPC dated 22.12.2012, he shall not be entitled to any financial benefit for that period..."

In O.A. No.677/2013:



In view of the above, the respondent authorities are directed to convene a review DPC for consideration of the case of the applicant if he comes within the zone of consideration in respect of the remaining 58 vacancies along with other similarly situated persons belonging to Orissa Subordinate Finance Service cadre (ACTO) as per their ratio for their promotion to the cadre of Orissa Taxation & Accounts Service, within a period of two months from the date of communication of this order and if the decision of the DPC goes in favour of the applicant, ante date for promotion from the date the candidates who were promoted as per the recommendation of the DPC dated 22.12.2012.

However, it need not be said that since the applicant had worked in the promotional post till her joining in promotion post as per notification dated 07.02.2014, even though her seniority will be counted along with others who were promoted as per recommendation of the DPC dated 22.12.2012, she shall not be entitled to any financial benefit for that period, i.e., the period she had not worked in promotion post...."

The State & its functionaries were directed to convene a review DPC for consideration of their candidature if they fell within the zone of consideration in respect of the remaining 58 vacancies along with other similarly circumstanced (belonging to Orissa Subordinate Finance Service cadre) as ACTO in terms of their ratio for promotion in Orissa Taxation & Accounts Service. They were also directed contingently to accord retrospective dates of promotion as has been granted to others pursuant to DPC recommendation dated 22.12.2012. This exercise has to be accomplished within two months. However, no financial benefit



would be accorded for the retrospective promotion, although they will earn seniority for the said period.

2. FOUNDATIONAL FACT MATRIX OF THESE CASES:

2.1. The Orissa Accounts and Taxation Services Rules, 2011 came to be promulgated by the State Government under the Proviso to Article 309 of the Constitution of India vide notification dated 22.12.2011. Rule 4(b) provides for appointment to the cadre in question in the ratio of 50% by direct recruitment, 30% by promotion on the basis of seniority-cum-merit and 20% by promotion on the basis of selection, i.e., merit-cum-seniority. The next higher cadre is to the Orissa Taxation & Accounts Service. Rule 10(1) provides for the DPC Meeting once in a year preferably in the month of January for preparing list of suitable officers for promotion keeping in view existing and anticipated vacancies for the year.

2.2. Originally, the promotional cadre comprised of 345 posts. Thereafter, the cadre strength was enhanced to 563 posts vide decision of the Cabinet drawn in the 14th Meeting held on 17.05.2011. Further enhancement happened to 753 vide Cabinet decision dated 18.06.2012. The DPC met on 22.12.2012 for



considering the cases of promotion to OT & AS from Orissa Subordinate Finance Service Cadre. This was admittedly under the segment of 30%. However, the requisition in the meanwhile was issued calling for the service particulars on 10.01.2012, i.e. much prior to enhancement of the cadre strength to 753. The DPC recommended the candidates keeping in view the earlier cadre strength of 563, although in its proceedings it had referred to such enhancement.

2.3. The answering Opposite Parties though considered for promotion, were denied that benefit for want of vacancies in that year, although they came to be promoted on the recommendations of DPC, for the subsequent year. It is their specific case that had the DPC treated the enhanced cadre strength of 753, as is imperative under the extant Rules, they too would have got promotion on the date other candidates were promoted. The Tribunal accepted this contention and has handed the impugned orders, repelling the contention of petitioners herein that the DPC proceedings began when requisition was issued to the departmental heads on 10.01.2012 prescribing 15.02.2012 as the last date for the submission of credentials by the promotion aspirants.



After the filing of these petitions, two sets of employees got impleaded as additional Opposite Parties, one opposing the petitions and the other sailing with.

3. Ld. AGA Mr. Behura appeared for the official Petitioners. Ld. Sr. Adv. Mr. Asok Mohanty represented the answering OPs, who were the Applicants before the Tribunal. Ld. Sr. Adv. Pami Rath represented the set of impleaded OPs who supported the case of these Applicants. Ld. Sr. Counsel Mr. Goutam Mishra & Mr. Budhadeb Routray appeared for the other set of impleaded OPs supporting the case of State and the private Petitioners.

3.1. Mr. Behura, Mr. Mishra & Mr. Routray in substance submitted that: no relief could be granted to the Applicants because of nonjoinder of necessary parties; the Tribunal cannot be faltered for treating only 563 vacancies, keeping the new ones apart; the DPC proceedings commenced not when it met on 22.12.2012 but much before that, i.e., 10.01.2012 when requisition was issued for furnishing the credentials within the cutoff date, i.e., 15.02.2012. In support of this, they pressed into service a set of Rules and relied upon a bunch of Rulings.



3.2. Mr. Mohanty & Ms. Rath *per contra* resisted the petitions contending that: in the text & context of the provisions of Rule 10 of 2011 Rules, it was imperative for the Tribunal to rope in the enhanced cadre strength, i.e., 753 posts eventually yielding additional 168 vacancies without confining to 563, since it had met on 22.12.2012 and cadre was swelled to 753 long before that, i.e., 18.06.2012; this 753 has to be treated as existing vacancy position; the promotion process begins only on the 1st Meeting of the DPC, i.e., 22.12.2012, requisition for credentials of the aspirants not having been internalized in Rule 10; the set of impleaded OPs who support the petitioners has no *locus standii* since they fall within the selection segment of 30%; even otherwise, they were not recommended by the Dec. 2012 DPC, although they were promoted on the recommendation of 2013 DPC; the review DPC became imperative also because of earlier round of litigation in OA No.1983 of 2012 that was disposed off on 20.12.2012, directing consideration for promotion to enhanced cadre strength of 753; the impugned orders of the Tribunal are consistent with the canons of service jurisprudence and that they have brought about a just result, regardless of arguable deficiencies. They too pressed into



service the extant Rules and relied upon certain Rulings in support of their contentions.

4. Having heard learned counsel for the parties and having perused the petition papers and also having adverted to relevant of the Rules & Rulings cited before us, we decline indulgence in the matter for the following reasons:

4.1. The essential facts are not in dispute and they are: The earlier cadre strength was 345; the 1st enhancement happened to 563 by virtue of Cabinet decision dated 17.05.2011 and the 2nd enhancement to 753 was by another such decision dated 18.06.2012; the Tribunal in OA No.1983 of 2012 disposed off on 20.12.2012 had directed holding of DPC only after the credentials of Applicant therein reach the file of DPC. Therefore, the 1st submission of the Petitioners that the cutoff date i.e. 15.02.2012 for submitting the requisites pursuant to requisition dated 10.01.2012 would pale into insignificance. As its concomitant fall out, it needs to be held that the proceedings for promotion did not commence when the requisition was made.

4.2. There is another reason for taking the above view: The idea of requisition as the triggering point of DPC proceedings is not



internalized in the text & context of Rule 10(1) of 2011 Rules which reads as under:

“10. Procedure for Selection by the Board

(1) The Board shall meet at least once in a year preferably in the month of January to prepare a list of officers suitable for appointment to the next higher grade taking into account the existing vacancies and the anticipated vacancies for the year.”

The term ‘Existing Vacancies’ in the light of the above text has to be construed as those vacancies that existed when the DPC held its maiden meeting on 22.12.2012. The proceeding sheets of the DPC mention the enhanced cadre strength of 753, which would unmistakably yielded 168 additional vacancies, as rightly contended by Mr. Mohanty & Ms. Rath. It falls foul of the language, intent & policy content of the above Rule, if contention of Mr. Behura, Mr. Mishra & Mr. Routray is accepted to the effect that the vacancy position as on the date of issuing the requisition alone has to be kept in view. If that was the intent of the Rule Maker, the text of the Rule would have been much different than what it does now obtain.

4.3. There is yet another reason supportive of the version of advocates appearing for the OPs who resist the petitions: The Rule Maker in his wisdom has employed two expressions, viz., ‘existing



vacancies' and 'anticipated vacancies'. The object of this is as clear as Gangetic Waters, that is not only the existing vacancies the DPC has to ascertain when it meets but also those vacancies that are likely to arise between first day of January and last day of December of the said year. The word 'anticipate' means '*to expect something, or, to see what might happen in the future and take action to prepare for it, or, to think with pleasure and excitement about something that is going to happen, or, to do something before it can be done by somebody else*' says the Oxford Advanced Learner's Dictionary. This common parlance meaning has to be accepted, there being nothing repugnant suggested in the text of Rule. We are aware that, the law is not the slave of dictionary. An argument in variance would offend the object of the Cabinet enhancing the cadre strength to 753 which was within the knowledge of DPC when it met.

4.4. AS TO NON-JOINDER OF NECESSARY PARTIES:

The vehement submission of Mr. Mishra & Mr. Routray that no relief could have been granted to the Applicants in the absence of arraying the persons who were likely to be affected by the Tribunal's order, at a first blush sounds attractive; however, a deeper examination shows its hollowness:



i) Firstly, the freshly arrayed OPs do not belong to 30% segment, since admittedly they were in the 20% segment of selection. They were not the persons who were recommended by the DPC in its meeting held on 22.12.2012.

ii) Secondly, these persons were promoted on the DPC recommendation dated 04.12.2013, i.e., much after the Applicants had filed OAs before the Tribunal. Ordinarily, rights of the litigants have to be adjudged as they obtained when the *lis* was formally instituted vide *Rameshwar v. Jot Ram*, AIR 1976 SC 49.

iii) Thirdly, it is no body's case that the names of DPC recommendees were made known to the Applicants.

iv) Fourthly, the State had not taken the plea of non-joinder of parties before the Tribunal although it is taken up before us, as an afterthought, with no explanation as to why that was not taken up in the OA.

Ld. Sr. Adv. Mr. Routray's reliance on Apex Court decision in *Vinod Prasad Raturi v. UOI*, (2021) 16 SCC 103 holding that even DPC recommendees are necessary parties, would not come to the rescue of his clients. We repeat that admittedly his clients were



recommended by December 2013 DPC and not the DPC of 22.12.2012. It hardly needs to be stated that, a decision is an authority for the proposition that it actually lays down in a specific fact matrix, and not for all that which logically follows from what has been so laid down, said *Lord Halsbury in Quinn v. Leathem*, [1901] AC 495 (HL).

4.5. The vehement submission of Mr. Behura that the DPC belatedly met on 22.12.2012 because of Tribunal's intervention in OA No.1079(C) of 2012, and had there been no interim order on 25.04.2012, it would have accomplished the task of making recommendations much before the cadre enhancement to 753 that happened on 18.06.2012, is legally untenable and factually incorrect. The Tribunal did not interdict DPC proceedings at all; it had only injuncted from effecting promotions on the basis of recommendations to be made by the DPC, then. Ld. Sr. Adv. Ms. Pami Rath is right in telling us that the text of Rule 10(1) leaves no discretion with the DPC than to make recommendation for all the vacancies that existed when it first met, and not when the requisition was made calling for the credentials of aspirants from the feeder cadre. The argument structured on ifs & buts are only



hypothetical and therefore, do not merit acceptance. Mexican sports commentator Mr. Don Meredith (1938-2010) to pre-empt the avoidable gossip on the football sports had humorously said: *'If ifs and buts were candy and nuts, we'd all have a merry Christmas'*.

4.6. AS TO THE CONTENTION THAT TRIBUNAL'S ORDER IS A JUDGMENT IN REM:

4.6.1. The submission that the impugned judgment operates in *rem* vide ***K. Ajit Babu v. Union of India***, AIR 1997 SC 3277, does not impress. Let us see what the Apex Court observed there:

"Often in service matters the judgments rendered either by the Tribunal or by the Court also affect other persons, who are not parties to the cases. It may help a class of employees and at the same time adversely affect another class of employees. In such circumstances the judgments of the courts or the tribunals may not be strictly judgments in personam affecting only to the parties to the cases, they would be judgments in rem..."

The above observations have to be construed in the sense that, all similarly circumstanced employees, subject to just exceptions, need not be driven to litigation process, State being a constitutionally ordained model employer. Relief granted to one ordinarily has to be extended to others that are similarly circumstanced, unless there are some repugnant factors. This view



gains support from *State of Karnataka v. C. Lalitha*, (2006) 2 SCC 747 wherein it is said:

“Service jurisprudence evolved by this Court from time to time postulates that all persons similarly situated should be treated similarly. Only because one person has approached the court that would not mean that persons similarly situated should be treated differently...”

4.6.2. It has long been established by sages of law that the judgments in *rem* are those which have been rendered only in four conventional jurisdictions:

i) Sir John Woodroffe & Syed Amir Ali¹ write as under:

“...Bower defines a judgment in rem as one which “declares, defines or otherwise determines the status of a person, or of a thing; that is to say, the jural relation of the person or thing to the world generally”.... A judgment in rem like judgments passed in probate, insolvency, matrimonial or guardianship or other similar proceedings, is admissible in all cases whether such judgments are inter parte or not. “Judgment in rem” means an adjudication pronounced upon the status of a person or thing by a competent Court to the world generally...”

ii) Halsbury’s Laws of England 2009, 5th Edition, Para 1161 reads as under:

“1161. Examples of judgments in rem. The following are examples of judgments in rem: the judgment of a prize court condemning a vessel as prize; the judgment of an Admiralty court establishing a lien, or condemning a vessel in a claim (for example for the supply of

¹. Law of Evidence, 15th Edition.



goods) ... the judgment of a probate court establishing a will or creating the status of administrators; the judgment of a divorce court of competent jurisdiction dissolving or establishing a marriage, or declaring the nullity of a marriage or affirming its existence; the judgment on a parliamentary election petition; a conviction for non-repair of a highway; a determination of justices that a street was a highway repairable by the inhabitants at large, establishing the status of the highway and the liability to repair; a determination that a path was subject to a public right of way; an order for revocation of a patent; a sentence or order of expulsion or rustication from a college or deprivation of a living. Condemnations in the old Court of Exchequer for breach of revenue laws and the order of justices for the removal of a poor person, establishing both his status and the place of his settlement, were also examples of judgments in rem. Upon the same principles it would seem that a bankruptcy order or an order of discharge in bankruptcy, and an order for the dissolution of a company or an order declaring such a dissolution void, are in the nature of judgments in rem."

iii) To the four conventional jurisdictions, we can add one more with no risk of contradiction. That is where Constitutional Courts quash an instrument of law (as comprehensively mentioned in Article 13(3) of the Constitution), such judgments also operate in *rem*, in the sense that the quashment is not confined to parties to the litigation. Law does not create reality, but reality of life may create law.

That being the position, those employees who had not approached the Tribunal in time for ventilating their grievance by filing their



own OAs cannot seek benefit of the OAT Judgment. One cannot bathe in the bath waters of other, to put it metaphorically.

In the above circumstances, these Petitions, being devoid of merits, are liable to be dismissed, and accordingly they are, costs having been made easy.

The impugned orders of the Tribunal shall be given effect to within an outer limit of three months, if already not implemented.

Web copy of judgment to be acted upon by all concerned.

(Krishna Shripad Dixit)
Judge

(Chittaranjan Dash)
Judge