

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION
CIVIL APPEAL NO. 9488 OF 2013
(Arising out of S.L.P. (C) No. 13410 of 2012)

M/s. Arcot Textile Mills Ltd. ... Appellant

Versus

The Regional Provident Fund
Commissioner and others ... Respondents

JUDGMENT

Dipak Misra, J.

Leave granted.

2. This appeal is directed against the judgment and order dated 19.12.2011 passed by the High Court of Judicature at Madras in W.A. No. 2230 of 2011 whereby the Division Bench has concurred with the judgment and order dated 21.4.2011 passed in W.P. No. 7046 of 2008 by the learned single Judge holding that the order passed by the Assistant Provident

Fund Commissioner under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 ("for brevity "the Act") requiring the appellant to remit a sum of Rs.94,27,334/- towards interest under Section 7Q of the Act for belated remittances, was to be assailed in appeal before the Employees' Provident Funds Appellate Tribunal (for short "the tribunal") and, therefore, it was appropriate on the part of the appellant to take recourse to the alternative remedy and not to approach the High Court under Article 226 of the Constitution of India.

3. The facts giving rise to the present appeal, bereft of unnecessary details, are that the appellant-company has a textile factory at Kallakurichi and it was established in the year 1964 and with passage of time it took steps for modernization but it suffered a setback in the year 1997 due to slump in the cotton industry affecting the industrial base in South India. The financial constraints compelled the company to make a reference to the Board for Industrial and Financial Reconstruction (BIFR) under Section 15(1)

of the Sick Industrial Companies (Special Provisions) Act, 1985 and the BIFR by order dated 4.5.1999 declared the appellant-company as a sick industrial company and appointed Industrial Development Bank of India (IDBI) as the Operating Agency. Because of the prevalent situation, the appellant-company defaulted in making contributions towards the Provident Fund and delay occurred in remitting the dues under the Act. On 3.10.2007, the appellant had paid a sum of Rs.83,01,037.80 (Rupees eighty three lacs one thousand thirty seven and eighty paise) being arrears of the Provident Fund contribution to the Regional Provident Fund Commissioner, the 1st respondent herein. A letter was also sent by the company stating that the appellant-company had become a sick industry and a scheme for rehabilitation of the company had been submitted to the BIFR and the same was pending consideration. On 23.10.2007, the Assistant provident Fund Commissioner, Trichy, the second respondent herein, issued a demand requiring the appellant to deposit a sum of Rs.94,27,334/- towards interest under Section

7Q of the Act for belated remittances. On receipt of the said letter the appellant replied that the report stated to have been annexed with the calculation had not been sent along with the notice and the same may be provided to it to reconcile the accounts. In the meantime, certain proceedings went on before the BIFR and, eventually, a joint meeting was held between the Operating Agency, the company and the employees of the establishment and it was agreed that the amount due towards the Provident Fund shall be paid in a phased manner. On 3.3.2008, an order came to be passed under Section 8F of the Act demanding the amount of interest and an order was passed by the Assistant Provident Fund Commissioner taking certain coercive measures to realize the amount.

4. Being grieved by the aforesaid action the appellant approached the High Court in WP No. 7046 of 2008. The learned single Judge, by order dated 25.3.2008, granted an interim stay subject to the appellant's depositing 25% of the interest amount within 10 days

and in pursuance of the said order the appellant deposited Rs.34,00,000/- before the Competent Authority under the Act. When the writ petition came up for hearing on 21.4.2011, the learned single Judge came to hold that it was appropriate to approach the tribunal under Section 71 of the Act and, accordingly, dismissed the writ petition.

5. The said order of the learned single Judge was assailed before the Division Bench which concurred with the view expressed by the learned single Judge opining that the order impugned charging interest on the belated payment of Provident Fund is appealable and, accordingly, granted liberty to the appellant to move the appellate authority. The said order is the subject-matter of challenge in this appeal by special leave.

6. We have heard Mr. Nikhil Nayyar, learned counsel appearing for the appellant, Ms. Aparna Bhat, learned counsel appearing for respondent Nos. 1 to 3 and Mr. C.S. Ashri, learned counsel for respondent No. 6.

7. At the outset, it obligatory to state that when this matter came up on 20.4.2012, this Court had passed the following order: -

“One of the contentions urged by learned counsel appearing for the petitioner is that despite specific request, the detailed working of interest, amount to Rs.94,27,334/- on account of delay in remission of the statutory dues under the Employees’ Provident Fund and Miscellaneous Provisions Act, 1952 had not been provided by the Assistant Provident Fund Commissioner. It is further submitted that in fact an amount of Rs.34 lakhs has already been deposited by the petitioner towards the interest under Section 7Q of the said Act. In view of the submission, issue notice.”

8. After so stating, the Court restrained the respondents from taking any further action in terms of public notice dated 21.3.2012 fixing the date for auction of the appellant-company’s property.

9. Mr. Nikhil Nayyar, learned counsel appearing for the appellant has raised two contentions, namely, (i) the learned single Judge as well as the Division Bench erred by expressing the view that an appeal would lie to the tribunal under Section 7I of the Act when the said provision does not so envisage, and (ii) when the appellant asked for the documents relating to

computation, it was obligatory on the part of the third respondent to provide the same so that the accounts could be reconciled and a proper view could be taken as regards the computation but the same having not been acceded to the action taken is vitiated being violative of the principles of natural justice.

10. Ms. Aparna Bhat, learned counsel appearing for respondent Nos. 1 to 3, supporting the order passed by the High Court, submitted that when the statute commands levy of interest and no discretion is left to the authority, there is no warrant for interference with the impugned order.

11. First we shall deal with the maintainability of an appeal against an order passed under Section 7Q of the Act. To address the said controversy it is necessary to appreciate the scheme of the Act. Section 1(3) stipulates that subject to the provisions contained in Section 16 the Act shall apply to every establishment which is a factory engaged in any industry specified in Schedule I and in which twenty or more persons are employees and to any other

establishment employing twenty or more persons or class of such establishments which the Central Government may, by notification in the Official Gazette, specify in this behalf. Sub-section (4) of Section 1 provides that where it appears to the Central Provident Fund Commissioner, whether on an application made in this behalf or otherwise that the employer and the majority of employees in relation to any establishment have agreed that the provisions of this Act should be made applicable to the establishment, he may, by notification in the Official Gazette, apply the provisions of this Act to that establishment on and from the date of such agreement or from any subsequent date specified in that agreement. Section 3 confers power on the Central Government to issue notification directing that the provisions of the Act could apply to such other establishment which has a common Provident Fund with other establishments. Section 7A(1) provides for determination of moneys due from employers. Section 7B deals with review of orders passed under Section 7A. Section 7C deals with

determination of escaped amount. Section 8 provides for mode of recovery of moneys due from employer. The said provision stipulates that the arrears can be recovered in the manner specified in section 8B to 8G. Section 8B provides for issue of certificate by the authorised officer in respect of the amount due to the recovery officer so as to enable him to recover the amount by way of attachment and sale of movable and immovable property of the establishment or the employer or take such coercive measures as provided therein. Section 11 gives a statutory priority of payment of contributions over other debts. Section 11 (2) contains non-obstante clause which prescribes for if any amount is due from employer the said amount shall be deemed to be the first charge on the assets of the establishment. Section 14B confers power on the Competent Authority under the Act to recover damages. Section 17 provides for power to exempt.

12. This court in ***Maharashtra State Cooperative Bank Limited v. Assistant provident Fund***

Commissioner and others¹ while interpreting the expression “ any amount due from an employer” has opined as follows:-

“The expression “any amount due from an employer” appearing in sub-section (2) of Section 11 has to be interpreted keeping in view the object of the Act and other provisions contained therein including sub-section (1) of Section 11 and Sections 7-A, 7-Q, 14-b and 15(2) which provide for determination of the dues payable by the employer, liability of the employer to pay interest in case the payment of the amount due is delayed and also pay damages, if there is default in making contribution to the Fund. If any amount payable by the employer becomes due and the same is not paid within the stipulated time, then the employer is required to pay interest in terms of the mandate of Section 7-Q. Likewise, default on the employer’s part to pay any contribution to the Fund can visit him with the consequence of levy of damages.”

13. We have referred to the aforesaid decision only for the purpose of the levy of interest under Section 7Q is a part of the sum recoverable under Section 11 (2) of the Act, and it is an insegregable part of the total amount due from employer.
14. At this juncture, it is relevant to state that the tribunal was constituted at a later stage. Section 7I

¹ (2009) 10 SCC 123

provides for appeals to the tribunal. The said provision reads as follows:-

“71. Appeals to Tribunal. - (1) Any person aggrieved by a notification issued by the Central Government, or an order passed by the Central Government or any authority, under the proviso to sub-section (3), or sub-section (4) of section 1, or section 3, or sub-section (1) of section 7A, or section 7B except an order rejecting an application for review referred to in sub-section (5) thereof, or section 7C, or section 14B, may prefer an appeal to a Tribunal against such notification or order.

(2) Every appeal under sub-section (1) shall be filed in such form and manner, within such time and be accompanied by such fees, as may be prescribed.”

15. On a perusal of the aforesaid provision it is evident that an appeal to the tribunal lies in respect of certain action of the Central Government or order passed by the Central Government or any authority on certain provisions of the Act. We have scanned the anatomy of the said provisions before. On a studied scrutiny, it is quite vivid that though an appeal lies against recovery of damages under Section 14B of the Act, no appeal is provided for against imposition of interest as stipulated under Section 7Q. It is seemly to note here that Section

14B has been enacted to penalize the defaulting employers as also to provide reparation for the amount of loss suffered by the employees. It is not only a warning to employers in general not to commit a breach of the statutory requirements but at the same time it is meant to provide compensation or redress to the beneficiaries, i.e., to recompense the employees for the loss sustained by them. The entire amount of damages awarded under Section 14B except for the amount relatable to administrative charges is to be transferred to the Employees' Provident Fund. (see ***Organo Chemical Industries and another v. Union of India and others***²)

16. Presently we shall refer to 7Q of the Act. It is as follows:-

“7Q. Interest payable by the employer.- The employer shall be liable to pay simple interest at the rate of twelve per cent per annum or at such higher rate as may be specified in the Scheme on any amount due from him under this Act from the date on which the amount has become so due till the date of its actual payment:

Provided that higher rate of interest specified in the Scheme shall not exceed the

² AIR 1979 SC 1803

lending rate of interest charged by any scheduled bank.”

17. Ms. Aparna Bhat, learned counsel for the respondent Nos. 1 to 3 would contend that the payment of interest by the employer in case of belated payment is statutorily leviable and a specified rate having been provided, the authority has no discretion and, therefore, it is only a matter of computation and there cannot be any challenge to it. Be it noted, it was canvassed by the said respondents before the High Court that an appeal would lie against an order passed under 7Q. On a scrutiny of Section 7I, we notice that the language is clear and unambiguous and it does not provide for an appeal against the determination made under 7Q. It is well settled in law that right of appeal is a creature of statute, for the right of appeal inheres in no one and, therefore, for maintainability of an appeal there must be authority of law. This being the position a provision providing for appeal should neither be construed too strictly nor too liberally, for if given either of these extreme interpretations, it is bound to adversely

affect the legislative object as well as hamper the proceedings before the appropriate forum. Needless to say, a right of appeal cannot be assumed to exist unless expressly provided for by the statute and a remedy of appeal must be legitimately traceable to the statutory provisions. If the express words employed in a provision do not provide an appeal from a particular order, the court is bound to follow the express words. To put it otherwise, an appeal for its maintainability must have the clear authority of law and that explains why the right of appeal is described as a creature of statute. (See: **Ganga Bai v. Vijay Kumar and others**³, **Gujarat Agro Industries Co. Ltd. v. Municipal Corporation of the City of Ahmedabad and Ors.**⁴, **State of Haryana v. Maruti Udyog Ltd. and others**⁵, **Super Cassettes Industries Limited v. State of U.P. and another**⁶, **Raj Kumar Shivhare v. Assistant Director, Directorate of Enforcement and another**⁷, **Competition Commission of India**

³ (1974) 2 SCC 393

⁴ (1999) 4 SCC 468

⁵ (2000) 7 SCC 348

⁶ (2009) 10 SCC 531

⁷ (2010) 4 SCC 772

v. Steel Authority of India Limited and another⁸)

18. At this stage, it is necessary to clarify the position of law which do arise in certain situations. The competent authority under the Act while determining the moneys due from the employee shall be required to conduct an inquiry and pass an order. An order under Section 7A is an order that determines the liability of the employer under the provisions of the Act and while determining the liability the competent authority offers an opportunity of hearing to the concerned establishment. At that stage, the delay in payment of the dues and component of interest are determined. It is a composite order. To elaborate, it is an order passed under Section 7A and 7Q together. Such an order shall be amenable to appeal under Section 7I. The same is true of any composite order a facet of which is amenable to appeal and Section 7I of the Act. But, if for some reason when the authority chooses to pass an independent order under Section 7Q the same is not appealable.

⁸ (2010) 10 SCC 744

19. Coming to the case at hand, it is evident that the appellant had sent a communication dated 3.10.2007 to the Regional Provident Fund Commissioner submitting that that establishment could not pay the provision fund dues from 1998 due to financial crisis, etc. and it was remitting Rs.83,01,037.80 (Rupees eighty three lacs one thousand thirty seven and eighty paise only) from 1998 to April 2006. Under these circumstances, there was no adjudication with regard to liability as the appellant company had accepted the fault on its own. As it appears the respondent does not have any cavil with regard to the dues payable towards the provident fund by the appellant to the company. What is disputed is that the third respondent issued a demand notice on 23.10.2007 requiring the appellant to remit a sum of Rs.94,27,334/- towards interest under Section 7Q of the Act for the belated remittances made from December 1998 to April 2006. The letter stated a computation sheet was attached to said demand notice which was rebutted by the petitioner by sending a communication stating that it was not sent

and it may be provided so that they may reconcile the accounts. The demand notice manifestly has been issued in exercise of power under Section 7Q of the Act and is an independent action and against such an order or issue of demand no appeal could have been filed. Therefore, the conclusion of the learned Single Judge as well as by the Division Bench on the said score is not sustainable.

20. The next issue that arises for consideration is when in independent exercise of power under Section 7Q a demand comes into existence, whether the principle of natural justice would get attracted or not. Section 7A (3) provides that no order shall be made under sub-Section (1) unless the employer concerned is given a reasonable opportunity of representing his case. Section 14B which provides for recovery of damages stipulates that before levying and recovery of such damages, the employer shall be given a reasonable opportunity of being heard. Learned counsel for the respondent Nos. 1 to 3 would submit that the first one is the initial determination and,

therefore, an opportunity of hearing is given and the second one which relates to imposition of damages there is discretion on the part of the authorities but as far as the levy of interest is component is concerned, it being only an arithmetical calculation the question of affording an opportunity to the employer does not arise. Learned counsel for the respondent has stressed upon the fact that when interest payable by the employer is automatic and the competent authority has no discretion to waive the interest or reduce the interest or limit the interest otherwise, the question of affording of an opportunity of hearing to the employer is not warranted.

21. To appreciate the said submission we may refer to the Constitution Bench decision in ***C.B. Gautam v. Union of India and others***⁹. In the said case, the Constitution Bench was dealing with the validity of provision of chapter XX-C inserted in the Income Tax Act, 1961 by the Finance Act of 1986. A contention was advanced by virtue of incorporation of the provision the appropriate authority had been

⁹ (1993) 1 SCC 78

conferred powers of compulsory purchase of immovable property which was punitive in nature. It was submitted on behalf of the Union of India that the said Chapter had been introduced to curb the large-scale evasion of income-tax and to counter the modes of tax evasion adopted by various assesses which deprive the Government of its legitimate tax deals. Section 269-UD provided for order by appropriate authority for purchase of immovable property by Central Government. The larger Bench adverted to the issue of natural justice as a contention was raised that there was no provision for giving an opportunity of being heard before an order was passed under the provision of sub-Section 269-UD occurring in the said chapter. The Court referred to the pronouncements in Union ***Union of India and another v. Col. J. N. Sinha and another***¹⁰ and ***Olga Tellis v. Bombay Municipal Corporation***¹¹ and opined thus:-

"It must, however, be borne in mind that courts have generally read into the provisions

¹⁰ (1970) 2 SCC 458

¹¹ (1985) 3 SCC 545

of the relevant sections a requirement of giving a reasonable opportunity of being heard before an order is made which would have adverse civil consequences for the parties affected. This would be particularly so in a case where the validity of the section would be open to a serious challenge for want of such an opportunity.

29. It is true that the time frame within which the order for compulsory purchase has to be made is a fairly tight one but in our view the urgency is not such as would preclude a reasonable opportunity of being heard or to show cause being given to the parties likely to be adversely affected by an order of purchase under Section 269-UD(1). The enquiry pursuant to the explanation given by the intending purchaser or the intending seller might be a somewhat limited one or a summary one but we decline to accept the submission that the time-limit provided is so short as to preclude an enquiry or show cause altogether."

[Emphasis supplied]

22. After so stating the Constitution Bench proceeded to lay down that the requirement of a reasonable opportunity being given to the concerned parties, particularly, the intending purchaser and the intending seller must be read into the provisions of Chapter XX-C. In that context, the Constitution Bench observed thus:-

“The observance of principles of natural justice is the pragmatic requirement of fair play in action. In our view, therefore, the requirement of an opportunity to show cause being given before an order for purchase by the Central Government is made by an appropriate authority under Section 269-UD must be read into the provisions of Chapter XX-C. There is nothing in the language of Section 269-UD or any other provision in the said Chapter which would negate such an opportunity being given. Moreover, if such a requirement were not read into the provisions of the said Chapter, they would be seriously open to challenge on the ground of violations of the provisions of Article 14 on the ground of non-compliance with principles of natural justice.”

23. Presently we shall address to the nature of the lis that can arise under this provision. There cannot be any dispute that the Act in question is a beneficial social legislation to ensure health and other benefits of the employees and the employer under the Act is under statutory obligation to make the deposit that is due from him. In the event of default committed by the employer Section 14-B steps in and calls upon the employer to pay the damages. (See: **Regional Provident Fund Commissioner v. S.D. College, Hoshiarpur and others**¹²). Section 7Q which provides for interest for belated payment is basically

¹² (1997) 1 SCC 241

a compensation for payment of interest to the affected employees. This provision has been made to secure just and humane conditions of work as has been opined in **Regional Provident Fund Commissioner v. Hooghly Mills Company Limited and others**¹³. The language employed in Section 7Q provides for levy of interest on delayed payment and the rates have been stipulated. When a composite order is passed or order imposing interest becomes a part of the order or levy in any of the provisions of the Act the authority grants a reasonable opportunity of hearing to the employer/affected party.

24. The issue that falls for consideration in this case when the employer volunteers may be after long delay to pay the dues, can he claim any right to object pertaining to the interest component. On certain occasions the authority on its own may issue a demand notice under Section 7Q after long lapse of time by computing the delay committed by the employer in payment of the dues. We repeat at the

¹³ (2012) 2 SCC 489

cost of repetition that it is a matter of computation but sometimes computation is done when the main order is passed and at times an interest component is demanded separately by the competent authority. To say that there cannot be any error at any point of time will be an absolute proposition. There can be errors in computation. It is difficult to hold that when a demand of this nature is made in a unilateral manner and the affected person is visited with some adverse consequences no prejudice is caused. Learned counsel for the respondent would contend that the natural justice has been impliedly excluded and for the said purpose she would emphasise upon the scheme and the purpose of the Act. There is no cavil for the fact that it is social welfare legislation to meet the constitutional requirement to protect the employees. That is why the legislature has provided for imposition of damages, levy of interest and penalty. It is contended that it is luminous that the legislature always intended that when hearing takes place for determination of the money due, the component of interest would be computed and in

that backdrop the affected person will have opportunity of hearing. But in reality when an independent order is passed under Section 7Q which can also be done as has been done in the present case the affected person, we are inclined to think, should have the right to file an objection if he intends to do. We are disposed to think so, when a demand of this nature is made, it can not be said that no prejudice is caused. It is highlighted by the respondents that once the amount due is determined the levy of interest is automatic. The rate of interest is stipulated at 12 per cent or at a higher rate if so is provided in the scheme. Despite this, there can be errors with regard to the period and the calculation. It is a statutory power which is exercised by the competent authority under the Act. Once the said authority takes recourse to the measure for computation and sends a bald order definitely the affected person can ask for clarification and when computation sheet is provided to him he can file an objection. Though, the area of delineation would be

extremely limited yet the said opportunity cannot be denied to the affected person.

25. We may state with profit that principles of natural justice should neither be treated with absolute rigidity nor should they be imprisoned in a straight-jacket. It has been held in ***Ajit Kumar Nag v. General Manager (PJ), Indian Oil Corpn. Ltd., Haldia and Others***¹⁴ that the maxim *audi alteram partem* cannot be invoked if the import of such maxim would have the effect of paralyzing the administrative process or where the need for promptitude or the urgency so demands. It has been stated therein that the approach of the Court in dealing with such cases should be pragmatic rather than pedantic, realistic rather than doctrinaire, functional rather than formal and practical rather than precedential. The concept of natural justice sometimes requires flexibility in the application of the rule. What is required to be seen the ultimate weighing on the balance of fairness. The

¹⁴ (2005) 7 SCC 764

requirements of natural justice depend upon the circumstances of the case.

26. In ***Natwar Singh v. Director of Enforcement and Another***¹⁵, this Court while discussing about the applicability of the rule had reproduced the following passage:-

“It is not possible to lay down rigid rules as to when the principles of natural justice are to apply: nor as to their scope and extent. Everything depends on the subject-matter:” [see *R. v. Gaming Board for Great Britain, ex p Benaim and Khaida*¹⁶ at QB p. 430 C], observed Lord Denning, M.R.

... Their application, resting as it does upon statutory implication, must always be in conformity with the scheme of the Act and with the subject-matter of the case.”

27. In this context, we may fruitfully refer to the verdict in ***Kesar Enterprises Limited v. State of Uttar Praesh and Others***¹⁷ wherein the Court was considering the applicability of principles of natural justice to Rule 633(7) of the Uttar Pradesh Excise Manual. The said Rule provided that if certificate was not received within the time mentioned in the

¹⁵ (2010) 13 SCC 255

¹⁶ (1970) 2 QB 417

¹⁷ (2011) 13 SCC 733

bond or pass, or if the condition of bond was infringed, the Collector of the exporting district or the Excise Inspector who granted the pass shall take necessary steps to recover from executant or his surety the penalty due under the bond. A two-Judge Bench referred to the decisions in **Swadeshi Cotton Mills v. Union of India**¹⁸, **Canara Bank v. V.K. Awasthy**¹⁹ and **Sahara India (Firm) v. CIT**²⁰ and came to hold as follows:-

“30. ... we are of the opinion that keeping in view the nature, scope and consequences of direction under sub-rule (7) of Rule 633 of the Excise Manual, the principles of natural justice demand that a show-cause notice should be issued and an opportunity of hearing should be afforded to the person concerned before an order under the said Rule is made, notwithstanding the fact that the said Rule does not contain any express provision for the affected party being given an opportunity of being heard.”

28. Regard being had to the discussions made and the law stated in the field, we are of the considered opinion that natural justice has many facets. Sometimes, the said doctrine applied in a broad way, sometimes in a limited or narrow manner. Therefore,

¹⁸ (1981) 1 SCC 664

¹⁹ (2005) 6 SCC 321

²⁰ (2008) 14 SCC 151

there has to be a limited enquiry only to the realm of computation which is statutorily provided regard being had to the range of delay. Beyond that nothing is permissible. We are disposed to think so, for when an independent order is passed making a demand, the employer cannot be totally remediless and would have no right even to file an objection pertaining to computation. Hence, we hold that an objection can be filed challenging the computation in a limited spectrum which shall be dealt with in a summary manner by the Competent Authority.

29. In the present case, it is manifest from the record that the appellant had already deposited a sum of Rs.34,00,000/- before the Competent Authority and sought for supply of the calculation sheet the basis on which the computation had been made so that it could reconcile the accounts. We think it appropriate to direct that the computation sheets shall be provided to the appellant within three weeks and it shall file its objection within two weeks therefrom and thereafter the Competent Authority shall fix a

date for reconciliation of the accounts. However, regard being had to the fact that the Act is a piece of social welfare legislation, we direct the appellant to deposit a further sum of Rs.16,00,000/- within a period of four weeks from today. If the amount is not deposited within the time stipulated hereinabove, the entire amount would be leviable and the right to file objection shall stand extinguished.

30. Consequently, the appeal is allowed to the aforesaid extent and the judgment and order passed by the Division Bench and that of the learned single Judge of the High Court are set aside. In the facts and circumstances of the case, there shall be no order as to costs.

JUDGMENT

.....J.
[Anil R. Dave]

.....J.
[Dipak Misra]

New Delhi;
October 18, 2013.