
(1989) 04 CAL CK 0033
In the Calcutta High Court
Case No : F.M.A. No's. 842 and 847 of 1987

Golepark Co-operative Housing Society Ltd.	APPELLANT
Vs	
Basudev Biswas and Others	RESPONDENT

Date of Decision : 07-04-1989

Acts Referred:

Constitution of India, 1950 — Article 226
Penal Code, 1860 (IPC) — Section 405

Citation : (1989) 2 CALLT 152

Hon'ble Judges : Sunil Kumar Guin, J; Monoj Kumar Mukherjee, J

Bench : Division Bench

Advocate : A.P. Chatterjee, S.K. Chatterjee and Arabinda Chatterjee, Sankardas Banerjee, Amiya Kumar Bose, S. Sinha and D.G. Mukherjee, for the Appellant; Bholanath Sen, Nigam Chakraborty and Ashok Kr. Ganguly, for the Respondent

Final Decision : Allowed

Judgement

Monoj Kumar Mukherjee, J.—These two appeals preferred under Clause 15 of the Letters Patent have been heard together.-and this judgment will dispose of both-as they stem from inter-related facts. The facts are as follows :

2. Golepark Co-operative Housing Society Ltd. (hereinafter referred to as the "Society"), a Society registered under the West Bengal Co-operative Societies Act 1973 ("Act" for short) and the appellant in both the appeals entered into an agreement with M/s. Biscon and Company ("firm" for short), a registered partnership firm, on October 6, 1980 to the effect that the firm would develop the land of the housing project of the Society and build houses thereon for and on behalf of the Society for a total consideration of Rs. 6,62, 85,000 within a period of three years from the date of taking over possession of the land, subject to the terms and conditions mentioned in the agreement. The agreement provided, inter alla, that the Society would pay an advance of Rupees one crore and ten lakhs to the firm within a week from the date of the work order or soon

thereafter, but before actual commencement of the work. In terms of the agreements, the Society paid to the firm Rs. 4 lakhs on November 10, 1980, Rs. 6 lakhs on December 17, 1980, Rs. 10 lakhs on January 1, 1981 and further Rs. 10 lakhs on March 24, 1981 against the agreed amount of advance. In the meantime, the Registrar of Co-operative Societies, West Bengal had received complaints alleging mismanagement of the affairs of the Society and on receipt thereof, the Deputy Registrar of Co-operative Societies, Calcutta Metropolitan Area Housing (CMAH) authorised Shri P. Sengupta, Co-operative Development Officer to enquire into the matter. Pursuant thereto, Shri Sengupta conducted an inspection u/s 82 of the Act and submitted a detailed report to the Deputy Registrar on January 3, 1981 wherein he pointed out various gross irregularities allegedly committed by the Society. According to him the agreement dated October 6, 1980 was void as none of the numbers of the Managing Committee of the Society except one was competent to exercise his membership in accordance with law.

3. On receipt of the report, the Deputy Registrar issued a notice u/s 26(1) of the Act to the Society on January 9, 1981, calling upon it to show cause why its managing committee should not be dissolved and an administrator or a Board of administrators should not be appointed in its place. Simultaneously, u/s 26(2) of the Act he deputed Shri Sanjit Basu, Deputy Registrar of Co-operative Societies (Head Quarters) to manage the affairs of the Society. After taking over charge, Shri Basu filed a dispute case u/s 86 of the Act before the learned Arbitrator of the Calcutta Metropolitan Area Housing Cell on January 15, 1981 (Dispute Case No. 37/CMAH of 1980-81). In that case, Sri Basu filed an application u/s 87(3) of the Act and prayed for an order of attachment of the current accounts standing in the name of the firm in the Lake Gardens Branches of Syndicate Bank and other banks alleging, inter alia, that as the firms had manipulated to receive a sum of Rs. 20 lakhs or more from the funds of the Society collusively, it was apprehended that the said sum might be taken away or used by the firm, in which case the recovery of the sum might not only be delayed but also defeated. On that application, the Arbitrator passed an order to the effect that the current accounts standing in the name of the firm at the Lake Gardens branches of Syndicate Bank and State Bank of India would remain attached to the extent of Rs. 20 lakhs and the respective banks might allow the firm or authorised representative to operate those accounts leaving the amount of 20 lakhs attached. Direction was also issued by the Arbitrator to serve summons on the defendants along with the copy of the plaint of the dispute case and the application u/s 87(3) of the Act.

4. The above appointment of Shri Basu and all the steps taken by him were challenged by the management of the Society by filing a writ petition. in this High Court whereupon a Rule Nisi was issued and an interim injunction passed. Ultimately when the writ petition was withdrawn on August 18, 1981, the managing committee of the Society was superseded by the State Government u/s 26 of the Act by a Board of seven administrators, under the Chairmanship of

Kalidas Banerjee, who at the material time was working as the Legal Advisor to the Co-operative department of the Government of West Bengal.

5. After taking over management of the Society, the Chairman of the Board wrote a letter to the Arbitrator of the dispute case on August 27, 1981 intimating the Board's decision to withdraw the said case. However, no order was passed thereupon. The Chairman, by his letter, dated October 30, 1981 also suggested some modifications to the agreement, dated October 6, 1980 which were accepted by the firm. Thereafter by a letter, dated December 1, 1981, addressed to the Chairman of the Society, the Registrar of Co-operative Societies, advised him to take particular care to ensure that no part of the funds of the Society was advanced to anybody without due security. It was specifically mentioned therein that under no circumstances advances should be made or allowed to accrue except against work already done or against adequate security. However in the meantime, the "on account" bills submitted by the firm had been referred by the Society to its architect, namely, "Development Planning Cell" and on the basis of certificates given by it Rs. 17 lakhs were paid to the firm on December 4, 1981, Rs. 10 lakhs on January 11, 1982 and Rs. 12 lakhs on February 27, 1982. Thereafter on April 3, 1982, the Chairman of the Board wrote to the firm that the Registrar of Co-operative Societies was of the view that the payment of 12 lakhs made against the firm's bill dated 1.2.82 for Rs. 15,93,000 was in violation of some of the instruction in the matter and requested the firm to return the said amount or to furnish, a bank guarantee of like amount in favour of the Society. Pursuant to the said direction, the sum of Rs. 12 lakhs was returned.

6. In the meantime in connection with an enquiry directed to be held u/s 84 of the Act Shri D. K. Dutta, an Assistant Registrar of Co-operative Societies submitted his interim report to the Registrar of Co-operative Societies on April 7, 1982 wherein he pointed out, inter alia, that the quantum of earth filling work as shown in the "on account" bills of the firm was highly inflated and that the Board of administrators was a tool in the hands of the firm and the bills were being passed without verification. Subsequently two other reports were submitted by Shri Dutta to the Registrar of Co-operative Societies on April 26, 1982 and May 10, 1982 wherein further irregularities were pointed out.

7. On receipt and on the basis of the reports, the Registrar of Co-operative Societies wrote a letter to the Commissioner of Police, Calcutta for registering a criminal case against some members of the Board including its Chairman and the partners of the firm treating his letter as the first information report and on that letter, a case Under Sections 120B, 420 and 409 of the Indian Penal Code was registered by Lake Police Station being Case No. 235, dated 16.5.82. Assailing the enquiry reports at Sri Dutta and the institution of the Criminal Case relying thereupon, Shrimati Krishna Biswas and Shri Basudeb Biswas, who claim to be partners of the firm, Sri Sankar Biswas and the firm moved a writ petition on January 17, 1983 and obtained a Rule Nisi which was registered as C.R. No. 1319(W) of 1983 and an interim order, which was later modified.

8. Thereafter on February 28, 1983, the Executive Officer of the Society filed another dispute case (Dispute Case No. 40/CMAH of 1982-83) before the Arbitrator claiming Rs. 1,56,48,406,00 together with interest thereon from the firm. After filing the dispute case, the Executive Officer filed an application praying for an interim order for attachment of sum of Rs. 69 lakhs which was allowed. Thereafter, on March 30, 1983, the firm and its two partners moved another writ petition challenging the two dispute cases and obtained another Rule Nisi which was registered as C.R. No. 4283(W) of 1983. By his judgments and orders dated January 14, 1986, the learned Trial Judge made both the Rules absolute and quashed the investigation of the impugned criminal case as also the two dispute cases. Hence these two appeals.

9. In assailing the order of the learned Trial Judge quashing the investigation of Lake P.S. Case No. 235, dated 16.5.82 which is under appeal in F.M.A. No. 842 of 1987, it was submitted on behalf of the appellant that as the first information report and documents on the basis of which the same was registered clearly disclosed cognizable offences, the learned Trial Judge was not justified in quashing the investigation started on the basis thereof. On the other hand, on behalf of the respondents, it was contended that the learned Trial Judge was fully justified in holding that the above referred documents did not disclose any cognizable offence whatsoever. For proper appreciation of the respective contentions of the parties the letter of the Registrar of Co-operative Societies addressed to the Commissioner of Police, Calcutta which was treated as the F.I.R. is extracted below :

"Government of West Bengal Co-operative Directorate, New Secretariat Buildings, 1, Kiran Sankar Roy Road, Calcutta-1. Memo No. 413/C Dated 14/5/82 From : Sri A. Deb, I.A.S., Registrar of Co-operative Societies, West Bengal. To : The Commissioner of Police, Calcutta. Dear Sir,

The Government of West Bengal appointed on 18-8-81 (Notification No. 4141-Coop., dated 18.8.81) a Board of Administrators to manage the affairs of the Gole Park Co-operative Housing Society Limited (Regd. No. 46/Cal. of 1978) having its Registered Office at 162/69, Lake Garden, Calcutta-45). Sri K. D. Banerjee, Legal Adviser of Co-operative Department Government of West Bengal was the Chairman of this Board.

Under Section 26 of the West Bengal Co-operative Societies Act, the property of a Society administered by a Board of Administrators vests in the Registrar of Co-operative Societies and the Board of Administrators function subject to the control of Registrar of Co-operative Societies, West Bengal. Any expenditure incurred by the Board against my interdiction therefore amounts to expenditure in violation of the direction of law. On 1.12.81 I had directed Sri K. D. Banerjee, vide Memo No. 26039, dated 1.12.81 not to invest any money collected from intending members. In clear violation of my written order Sri Banerjee gave an advance of Rs. 17,00,000 (on 4.12.81), Rs. 10,00,000 (on 11.1.82) and Rs. 12,00,000 (on 27.2.82) to one M/s, Biscon & Company. All these advances were

made on the basis of certificates given by a firm called Development Planning Cell. An enquiry conducted by one of my Officers u/s 84 of the West Bengal Co-operative Societies Act, reveals that the said Architect firm does not exist. The person who gave the false certificate has. signed as Krishna Sadhan Chatterjee and also as K. S. Chatterjee. The bills on which the certificates were given had been submitted by M/s. Biscoo. and Co.

It may be mentioned in this connection that the aforementioned enquiry u/s 84 also reveals that the actual earth work done was much less than what had been claimed by the contractor. There also appears to be other irregularities in the awarding and execution of this work. These may also amount to criminal offences and need to be thoroughly investigated.

Sri N. P. Roy, Secretary of the Society (a Public Servant) made unsecured advance on 10.11.80 Rs. 4,00,000, on 17.3.80 Rs. 6,00,000, on 1.1.81 Rs. 10,00,000, on 24.3.81 Rs. 10,00,000 to the contractor. These advances amount to dishonest misappropriation as they were made in violation of the law relating to the investment of funds of Co-operative Society.

M/s. Biscon & Company, the contractor to whom these advances were made had their Office in the Office of the Society. It is obvious that the person who signed on behalf of the non-existing firm Development Planning Cell, Sri K. D. Banerjee, M/s. Biscon & Company and Sri M. P. Roy,, entered into a, Criminal conspiracy to misappropriate dishonestly in violation of my lawful direction and in violation of the law relating to the expenditure of the funds of a Co-operative Society amounting to Rs. 69,00,000

Kindly treat this letter as First Information Report and take such action as is appropriate.

Yours faithfully, A. Deb 14.5.82 No. 1420/C, dated 15.5.83 Registrar of Co-operative Societies, West Bengal."

10. In quashing the investigation the learned Trial Judge observed that payment of the adjustable advance by the Society to the contractor was not an investment and therefore was not covered by the interdict of the Registrar of Co-operative Societies on Shri Banerjee. According to the learned Judge, it was merely an "on account" payment made under a contract and even assuming that the advances were contrary to some direction of the Registrar, it would not amount to cheating or criminal conspiracy as understood in criminal law for the payments were voluntarily made by the Society. The learned Judge next observed that even if it was assumed that the allegations made in the F.I.R. were true it would amount to a civil dispute only. The learned Judge lastly observed that there was no allegation of conspiracy nor any indication of criminal intent in the F.I.R. Having carefully perused the allegations made in the F.I.R. in the light of the documents referred to therein, we are unable to share the view expressed by the learned Judge.

11. In his Memorandum, dated 1.12.1981 referred to in the F.I.R, the Registrar of Co-operative Societies wrote to Sri Banerjee as under :

"I understand that you are reviewing the terms and conditions of the alleged agreement entered into between the Society and the contractor. While reviewing and revising the terms of this agreement, I would advise you to take particular care to ensure that no part of the fund of the Society is advanced to anybody without due security. I would further advise you to quickly assess the progress of work done, payments already made and if there be any shortfall in the progress of work as against payment already made, to take steps for recovery to ensure further work against advance already made. Under no circumstances, advance should be made or allowed to accrue except against work already done or against adequate security.

2. Board of Administrators should ensure that no action is taken directly or indirectly which results in grant or allowing unsecured advances to the contractor or others.

3. Deposits taken from intending members should be separately invested and should in no case be utilised in the working of the society, till the persons concerned are admitting as a members.

4. Proposals for approval or membership should be sent to Deputy Registrar of Co-operative Societies, Calcutta Metropolitan Area Housing quickly so as to ensure quick disposal at his end. Proposals may be sent in a small lots to avoid delay at both the ends.

5. Proposals for approval of membership of eligible persons in response to your earlier advertisement in the newspaper may please be sent to Deputy Registrar of Coop. Societies, Calcutta Metropolitan Area Housing in a fortnight time along with the requisition."

12. u/s 26(3)(b) of the Act during the tenure of their office the Administrators are subject to the control of the Registrar and therefore, the Registrar was fully competent to issue direction upon the Chairman of the Board not to make any advance payment without security. Consequently any payment made in breach thereof would be in violation of a direction of law prescribing the mode in which the money was to be paid. As has been rightly pointed out by the Registrar in the F.I.R. consequent upon the appointment of the Board of Administrators, the entire funds of the Society vested in the Registrar of Co-operative Societies u/s 26(3)(a) of the Act and the Board of Administrators and, for that matter, the Chairman, who had the authority to deal with the money, must be said to have been entrusted with or had dominion over the same. If, therefore, in violation of the direction of the Registrar which he is legally competent to issue, the Chairman and for that matter, the members of the Board have dishonestly disposed of the property as the allegations in the F.I.R. indicate it will be an offence of criminal breach of trust as defined in Section 405 of the Indian Penal Code. The F.I.R. further discloses that the payments were made on the basis of

false certificates issued by a non-existent firm. Apart from proving criminal intent, such allegation also makes out offence of forgery and/or using as genuine forged documents.

13. It is trite law that if the F.I.R. discloses a cognisable offence, the police has a statutory right to investigate into the same, even if it does not disclose the name of the offender, for the purpose of the investigation itself is to bring the offenders to book. In course of such investigation the Investigating Officer has also the power u/s 41(a) of the Code of Criminal Procedure, 1973 ("Code" for short) to arrest any person without a warrant, if a reasonable suspicion exists of his having been concerned in such offence. After the investigation is completed, a report in accordance with Section 173(2) of the Code is required to be submitted which would include a statement as to whether any offence appears to have been committed and if so by whom. It necessarily follows that in that report the police may not insist upon the trial of any person who might have been arrested earlier on the ground that there were no sufficient material to warrant his trial. The above and other procedure laid down for investigation into cognizable offence does not permit us to accept the contention of the respondents that even if the F.I.R. discloses some cognisable offence it does not implicate them and therefore the investigation should be quashed so far as they are concerned. If on conclusion of the investigation it is found that the respondents were not involved in the alleged commission of the offences, the police may not include their names as accused in the report to be submitted by it u/s 173(2) of the Code but then as the investigation is held in respect of the offences there is no scope of quashing the same in respect of a particular accused unless it is established that he has been falsely implicated by the Investigating Agency. However this question need not be further gone into as the F.I.R. also discloses offence against the writ petitioners/respondents also. As in our view, the F.I.R. prima facie discloses offences Under Sections 406 and 471 of the Indian Penal Code, which are cognizable, we need not go into the further question whether other cognizable offences have been made out.

14. For the foregoing discussions, FMA 842 of 1987 must be allowed and the writ application praying for quashing the investigation must be rejected.

15. The order of the learned Trial Judge quashing the proceedings of the two disputes cases mentioned earlier which is under challenge in the other appeal (F.M.A. 847 of 87) is based on the following grounds :

(a) the firm and its partners cannot be included within the category of "persons" mentioned and contemplated in Section 86 of the Act and as such the dispute cases against them are not maintainable;

(b) since the payments were voluntarily made to the firms and were "on account" payments, to be adjusted against future work no dispute could be raised by the authorities concerned on the ground that there; was an over payment ;

(c) the petitioners apprehension that they would not get justice from the authorities, before whom the dispute cases were pending, is fully justified;

(d) the first dispute case was no more legally maintainable as on the expiry of three months from the date of raising of the dispute, the Arbitrator became functus officio u/s 87(4) of the Act and there was no order for extension u/s 87(5) ; and

(e) the two interlocutory orders passed in the two dispute cases are not warranted by the provisions of the Act and the Rules framed thereunder.

16. Considering the entire facts and circumstances of the case in the light of the relevant statutory provisions, we do not find any of the grounds canvassed by the learned Trial Judge sustainable. "Dispute" has been defined in Section 2(q) of the Act to mean any matter capable of being the subject of civil litigation, and includes a claim in respect of any sum payable to or by a Co-operative Society whether such claim be admitted or not. Section 86(1) of the Act lays down that any dispute relating to the affairs of a Co-operative Society shall be referred to the Registrar of Co-operative Societies if the parties thereto fall in any of the categories mentioned in Clauses (a) to (d) thereof. Clause (d), which is relevant for our present purposes, clearly indicates that a dispute between a Cooperative Society and any other Co-operative Society or any person including a financial bank having transactions with the concerned Co-operative Society will come within the purview of Section 86, provided, of course, it relates to the affairs of a Co-operative Society. The disputes in the instant case have been raised by the Society claiming certain sums of money from the contractor. As such a claim can be the subject matter of civil litigation, as the firm answers the description of any person u/s 86(1)(d), and as the dispute relates to the affairs of the Society it has got to be referred to and decided in accordance with Sections 86 and 87 respectively of the Act. According to the learned Trial Judge since the words used in Section 86(1)(d) is "any person" and not "any other person", a dispute with an outsider cannot be brought u/s 86. We are unable to accept the above reasoning of the learned-Trial Judge. If the reasoning of the learned Trial Judge is to be accepted, then in that case, any financial bank like a Scheduled Bank which also will be an outsider will not be amenable to a dispute u/s 86 even though such a bank has been specifically included within the meaning of "any person".

17. Coming to the second finding of the learned Judge, we get that it is the specific case of the Society that payments were received by the firm on the basis of a void contract, inflated bills and forged documents, even after cessation of the contract by the firm, and that payments were made by the Board and received by the firm pursuant to a conspiracy hatched between them. On the other hand the contention of the firm is. that the payments were "on account" payments and were voluntarily made. Which of the above versions is true can be decided only by the Arbitrator in the dispute cases, but then in one view, the learned Judge was not justified in accepting the case of the contractor as true and basing his decision thereupon.

18. The next finding of the learned Judge that the writ petitioners apprehension that they would not get justice from the Arbitrator as he is the nominee of the Registrar, who is the de facto complainant in the criminal case registered against the firm and others, is a reasonable one and they can legitimately claim that there is a real likelihood of bias is not based on facts. Uncontroverted materials on record indicate that the dispute cases were not filed before the Registrar of Co-operative Societies, who filed the complaint before the Commissioner of Police, Calcutta nor did he nominate the Arbitrator. In fact, the two dispute cases were filed before the Deputy Registrar of Co-operative Societies (CMAH) as the said Deputy Registrar has the territorial jurisdiction to entertain all dispute cases in respect of all housing co-operatives within the Calcutta Metropolitan Area and it is he who appointed the Arbitrators. We hasten to add that even if we had found, that the Registrar of Co-operative Societies, made the appointments, still then we would not have sustained the findings of the learned Trial Judge in this respect, for the Registrar has the statutory powers to appoint persons mentioned in Section 87 to function as an Arbitrator and from mere exercise of such statutory powers in favour of a person, who is subordinate to him, no inference of even likelihood of bias can be drawn in absence of any other satisfactory material in support thereof.

19. As regards the observation of the learned Trial Judge that in respect of the first dispute, the Arbitrator had become functus officio, we find that the learned Judge's attention was not drawn to the Division Bench judgment of this Court in the case of Bhagirathi Co-operative Joint Farming Society v. Howrah Zilla Parishad reported in 87 Calcutta Weekly Notes 981, wherein it was held that though Sub-sections (4) and (5) of Section 87 of the Act imposed a time limit for deciding a dispute which was required to be strictly complied with, yet the said provisions could not be construed to be so absolute in character that any breach thereof would render the Arbitrator functus officio and consequently make the award in breach thereof null and void.

20. That brings us to the question whether the Arbitrator could pass the impugned interlocutory orders. In holding that the Arbitrator could not pass the impugned orders of attachment, the learned Trial Judge pointed out that only Section 125 of the Act provided for attachment of properties and the power thereunder was exclusively that of the Registrar and nobody else. The learned Judge further pointed out that even to exercise the powers thereunder, the Registrar was to comply with the requirements thereof. But as the power of attachment in the instant case was exercised by the Arbitrator and that too without complying with the requirements of Section 125, the learned Judge held that the orders of attachment were bad in law.

21. Admittedly, u/s 87 of the Act the Arbitrator may, on the application of any party to the dispute, make such interlocutory orders as may be considered necessary for preservation of any property which is the subject matter of the dispute or in relation to which any question may arise therein. It is the case of

the Society that the firm in conspiracy with others obtained huge sums of money belonging to the Society which were lying in the banks and relying thereupon, the impugned interim orders were passed. In other words, according to the Society, the money lying in the banks is the subject matter of dispute and/or in relation to which any question may arise therein and relying upon its statement the Arbitrator passed the interim order ex parte. The firm was given opportunity of being heard against passing of the said order but instead of availing of the opportunity the firm and its partners moved this writ Court, which cannot certainly decide disputed question on facts. The next question is whether an interlocutory order in the nature of attachment can be made by the Arbitrator in exercise of his powers u/s 87. This aspect of the matter need not detain us because we find that the orders were not strictly for attachment of the property within the meaning of Section 125 of the Act. The interim order passed in the second dispute case reads as follows :

"18.3.83. Considered the submission and other prayers of the learned Advocate. I am of opinion that an appropriate order as prayed for need be issued. Accordingly, I direct that the defts, be and are hereby restrained from transferring the rights, interest and titles in the properties, schedule of which is given hereinbelow and also restrain them from, operating and or withdrawing of taking away from the fund of the accounts appearing to the extent of Rs. 69,00,000 (Rs. Sixty nine lakhs) in the name/s of the defdt/s. as annexed hereto, until further ordeRs.

To 8.4.83 at 3 P.M. for hearing."

22. This order is not at all an order of attachment but simply an order of injunction which was obviously passed so that the money may be preserved for the time being. The interim order passed in the first dispute case reads as under :

"2 _____ 15.1.81. Order:

Hence it is ordered that the current account standing the name of M/s. Biscon & Co., at the Lake Gardens Branch of Syndicate Bank and State Bank of India is hereby attached to the extent of Rs. 20 (twenty) Lakhs and that the respective banks may allow M/s. Biscon & Co. or their authorised representative to operate that account leaving amount of Rs. 20 (twenty) lakhs attached, until further orders.

The plaintiff is directed to serve a copy of this order on the banks and the defendants.

The plaintiff is further directed to serve Summons on the defendants along with the copy of the plaint of the dispute and the instant application u/s 87(3) by 21.1.81. Hearing of the dispute and the said application is fixed on 16.2.81 at 2 P.M." It is true that in this order the words "hereby attached" find place but then it appears to us, those have been loosely used as would be evident from the fact that the firm was permitted to operate the account leaving a balance of Rs. 20

lakhs. This order also is for all intents and purposes an order of restraint.

23. In view of the above discussion we allow both the appeals, discharge the civil Rules being Nos. 1319(W) and 4283(W) of 1983 and reject the two writ petitions on which the above Rules were issued.

There will be no order as to costs.

Sunil Kumar Guin, J.

24. I agree.