

(1991) 08 CAL CK 0014
In the Calcutta High Court
Case No : F.M.A. No. 464 of 1982

Presidency Jute Mills Co. Ltd.

APPELLANT

Vs

Fifth Industrial Tribunal and Others

RESPONDENT

Date of Decision : 06-08-1991

Acts Referred:

Industrial Disputes Act, 1947 — Section 25 FFF(1)

Citation : (1994) 2 LLJ 564

Hon'ble Judges : P.K. Mukherjee, J;Altmas Kabir, J

Bench : Division Bench

Advocate : A.N. Banerjee and Arun Mukharjee, Arun Prakas Chatterjee and Tapas Bhanja and others, P.P. Ginwala, Arjit Choudhari and Sunit Krishna Dut, for the Appellant;

Final Decision : Allowed

Judgement

Altamas Kabir, J.—This appeal is directed against the judgment and order, dated 21st July, 1977, passed by a learned Single Judge of this Court in Civil Rule No. 306(W) of 1973, dismissing the writ application of the appellant herein and upholding the award passed by the Fifth Industrial Tribunal, Calcutta.

2. The appellant, as it appears from the writ petition, is a company which, at the material time, was engaged in the manufacture of jute goods and other products. Mcleod and Company Ltd., having its office at Mcleod House 3. Netaji Subhas Road, Calcutta - I, were the Secretaries and Treasurers of the appellant company. The case made out in the writ petition is that since 1963/64, the Presidency Jute Mills, owned by the company, became an uneconomical unit. For the year ending 31st July, 1964, the company suffered a loss of about Rs. 5 lakhs. For the year ending 31st July 1965, the company made a profit of about Rs. 1 lakh. However, for the year ending 31st of July 1966, the company incurred a loss of about Rs. 12 lakhs. In spite of the company's efforts to make the said mills an economically viable unit, the mills continued to suffer severe losses and from August 1966, the company began to incur a loss of about Rs. 2 lakhs every

month. According to the appellant-company, the loss suffered by the company during the said three years far exceeded the amount of subscribed capital and reserve capital of the company. In view of the said situation, the company decided to adopt a scheme of rationalisation, whereby the assets, the workmen and machinery of the Presidency Jute Mills would stand transferred to its two sister mills, namely, the Kelvin Jute Mills and the Alexandra Jute Mills, By virtue of the said scheme of rationalisation, the workmen of the Presidency Jute Mills were to be absorbed by the said two mills with continuity of service and the conditions of service remaining unaffected, without causing any loss of employment or retrenchment.

3. It appears that the Industrial Committee on Jute set up by the Government of India, at its first session held in Calcutta on or about 1 st and 2nd August, 1958, recognized the need for such transfer of production and workmen from one jute mill to another by way of rationalisation instead of winding up or closing the sick mill. The Special Committee on Rationalisation in the Jute Industry, set up by the Government of West Bengal, laid down the procedure to be followed in case of transfer of production. The procedure laid down by the Special Committee was duly approved by the Central Wages Board for the Jute Industry.

4. In accordance with the principles and procedure laid down by the Special Committee on Rationalisation in the Jute Industry, the company by its letter, dated 29th June, 1967, informed the Joint Secretary to the State Government in the Department of Labour, that under compelling circumstances it had decided as a measure of rationalisation to transfer the production and the workers of the Presidency Jute Mills to its two sister mills, namely, the Kelvin Jute Mills and the Alexandra Jute Mills, with effect from 28th August, 1967. The various facilities to be given to the workmen, including continuity of service and the fact that the conditions of employment would remain unaffected, were also mentioned in the said letter. It was also stipulated that the terms and conditions laid down by the Special Committee on Jute in this regard, would be strictly followed. It was further intimated that since it would be necessary to transfer some of the machinery from the Presidency Jute Mills to the other two mills, the company had decided to lay-off the workmen till 26th August, 1967, and the workmen would be paid lay-off compensation, according to law during the said period. A copy of the notice intended to be sent to the workmen of Presidency Jute Mills was enclosed with the said letter.

5. By its notice, dated 2nd July, 1987, the company informed its workmen of their impending transfer to the Kelvin Jute Mills and the Alexandra Jute Mills and assured them of their continuity of service and the fact that their service conditions would remain unaffected. The workmen were also informed that all the terms and conditions laid down by the Special Committee on Jute, would be strictly followed and that as some of the machinery of the Presidency Jute Mills would be transferred to the sister units, it would not be possible for the company to offer employment to the workers from 3rd July, 1967 to 28th August, 1967,

for which period lay-off compensation according to the provisions of the Industrial Disputes Act, 1947, would be paid to the workmen. It was also stated in the said notice that the workmen would be informed in due course the name of the mill to which they would be transferred and in what manner they would have to report to their new place of work. According to the appellant, the workmen of the Presidency Jute Mills, however, chose to obstruct the scheme for rationalisation and resorted to various illegal acts, such as, shouting of abusive slogans, making threats of physical violence and forcibly preventing the egress and ingress of willing workmen to and from the mill premises. The finished goods in the mill and the machinery which could not be removed from the mill remained uncared for in the mill premises. Owing to such obstruction by the workers, the scheme of rationalisation, as envisaged in the notice, dated 2nd July, 1967, could not be given effect to.

6. In the above circumstances, the company, by its notice, dated the 14th August, 1967, informed the workers that unless they allowed the finished goods to be dispatched, it might prove to be impossible for the management to pay any further lay-off compensation to the workers. By another notice of the same date, the company informed the workers that the lists containing the names of the workers and the mill to which they were required to report for duty, had been kept in the mill labour office for the information of the workers and unless the obstruction to removal of the machinery to the sister mills was withdrawn it would be extremely difficult to absorb the workers in the company's sister mills. As the aforesaid notices had no effect, the company issued another notice to the workmen on 22nd August, 1967, that under the circumstances it would not be possible for the company to absorb all the workers in the company's sister mills and that the company would be under no further obligation to pay any wages or compensation to workmen beyond 22nd August, 1967, until the machinery was allowed to be transferred and reinstalled in the sister mills.

7. As in spite of the said notices, there was no perceptible change in the attitude of the workmen, the company found it impossible to pursue its scheme or rationalisation any further and in the circumstances which were beyond its control, the management were compelled to take a decision to close down the mill. Pursuant to such decision, by a general notice, dated 26th August, 1967, the company closed down the mill. By the said notice, the employment of all the employees was also terminated and they were informed that since the closure of the mill was brought about by circumstances beyond the control of the management, all employees, whose services were terminated, would be paid one month's pay in lieu of notice and compensation at the rate of 15 days average pay for every year of completed service or any part thereof exceeding six months, subject to a maximum of three months average pay, less the amount paid to the workers as layoff compensation from 2nd July, 1967 to 26th August, 1967. It is the company's case that since the workmen continued to resort to illegal activities in spite of the closure, the company was compelled to file a suit in this Court, and a Receiver had to be appointed for removal of the finished

goods, lying in the mill premises.

8. Meanwhile, the matter of closure of the mill was taken up by the State Government for conciliation, but the same proved abortive. Despite the failure of the conciliation proceedings, another attempt was made to settle the dispute across the table and on 4th October, 1967, a bipartite meeting was held in the office of the Group Labour Adviser, Indian Jute Mills Association, between the Company and its three trade unions, and a settlement was arrived at whereby the workmen agreed not to obstruct the removal of goods and other materials from the mill premises and the company agreed to make payment of the workmen in terms of the closure notice and also agreed not to deduct the lay-off compensation from the total amount of compensation payable. The settlement arrived at was not, however, recorded, but the company acted upon the assurance given on behalf of the workmen, and all the discharged workmen were paid their dues in full and final settlement of their claims. Pursuant to such settlement, all pending litigation arising out of the lay-off and closure were dismissed by consent of the parties on 6th November, 1967.

9. After the disputes had been amicably settled at the bipartite meeting held on 4th October, 1967, the State Government by an order of reference, dated 5th October, 1967, referred the industrial disputes between the company and its workmen, represented by the said unions, to the Fifth Industrial Tribunal for adjudication. The issues referred by the said order of reference are as follows:

"(i) Whether the closure of the company is real and bonafide? Whether the closure is due to reasons beyond the control of the management and in the present circumstances justified? What relief and or compensation, if any, are the workmen entitled to?

(ii) Whether the company is justified in laying off the workmen with effect from 3rd July, 1967, for eight weeks ending on 26th August, 1967? Are the workmen entitled to full wages for the period""

10. It is the company's case that the order of reference was made on the basis of the report of the Conciliation Officer submitted prior to the amicable settlement arrived at on 4th October, 1967, and, as such, there was no mention of the said settlement in the said order of reference.

11. It appears that the company and the three trade unions, representing the workmen, filed their respective written statement before the Fifth Tribunal. On behalf of the company it was mentioned that an amicable settlement had already been arrived at prior to the order of reference. It was also mentioned that as the mill had become an uneconomic unit, the company had decided to resort to rationalisation by transferring its assets to its own sister mills, without causing any loss of employment or retrenchment to the workmen of the Presidency Jute Mills, and providing for their continuity of service with their service conditions remaining unaffected. Such decision had been taken in accordance with the principles and procedure laid down by the Industrial Committee on Jute set up by

the Government of West Bengal. It was also mentioned that the scheme could not be given effect to as the workers persistently disobeyed the notices given by the company and indulged in all sorts of illegal acts and obstructed the removal of the machinery of the mill to its two sister mills, leading to the decision of the company to close down the mill because of circumstances beyond its control. On behalf of the workmen it was stated that the scheme had not been drawn up for the benefit of the company and its workmen and the two sister mills of the company never announced their intention of absorb all the workmen of the company. It was also stated that the closure was misconceived and was not bonafide and was in the nature of refusal of work and even lay-off was not justified. The National Union of Jute Workers, however, admitted the bipartite meeting held on 4th October, 1967, and the agreement arrived at therein, and stated that the outstanding disputes had been settled and the workmen had been paid their dues.

12. After considering the evidence led by the parties, and the materials on record, the Tribunal came to a finding that the closure was real and bonafide. While arriving at the said finding., the Tribunal took into consideration the financial difficulties that the company was facing leading to the decision to adopt the scheme of rationalisation which had the approval of the Industrial Committee on Jute. The Tribunal also observed that the ways and means adopted by the company would show that it was serious about carrying out its plan of rationalisation and that it was not mere eye-wash. The Tribunal also took into consideration the attempts made by the company to implement its plan of rationalization and the several notices issued by it in this behalf requesting the workers to abstain from causing organised resistance to the removal of the mill machinery. The Tribunal accepted the case of the company that the scheme of rationalisation could not be proceeded with due to the aforesaid circumstances. Even the one day's notice of closure was held by the Tribunal to be justified in view of the repeated warnings and requests made by the company to the workmen to allow it to implement its scheme of rationalisation, which warnings and requests went unheeded. The Tribunal observed that it was, therefore, quite natural on the part of the company to think that it would never be possible to translate its scheme of rationalisation into action. The Tribunal also observed that it was not unreasonable for the company to think that it was no use keeping the issue pending and to close down the business.

13. The Tribunal then went on to consider the question as to whether the closure was effected for unavoidable reasons beyond the control of the management or for any other reason, as the same made a difference in the matter of quantum of compensation to be paid to the workmen in view of the provisions of Section 25-FFF of the Industrial Disputes Act, 1947. Despite having come to the conclusion in the earlier part of its award that the management of the company was compelled to effect closure as the workers prevented it from implementing its scheme of rationalisation, on this issue the Tribunal took a contrary view and held that it would appear that the loss incurred by the company in one year

made it decide upon closure. In the same breath, the Tribunal went on to observe that it was not concerned with the reasons of the closure when the closure was an accomplished fact. Ultimately the Tribunal observed that it was not satisfied that the closure of the undertaking was due to unavoidable reasons beyond the control of the employer under the principal part of Subsection (1) of Section 25-FFF of the Industrial Disputes Act, 1947.

14. As far as the other issue regarding payment of compensation during the period of layoff is concerned, the Tribunal held that the company was not justified in laying off the workmen from 3rd July, 1967 to 27th August, 1967, and that they were entitled to full wages during the said period.

15. The aforesaid order of reference" and the award made on 4th August, 1972, by the Fifth Industrial Tribunal, were challenged by the company in this Court in its writ jurisdiction.

16. The learned Single Judge who heard the matter, discharged the rule obtained by the company, by his judgement, dated 21st July, 1977, upon holding that the award did not suffer from any infirmities and there was, therefore, no reason to interfere with the same. On the issue regarding compensation to be paid to the workmen as a result of the closure effected, the learned Single Judge held that the Tribunal had correctly come to the conclusion that the first part of Section 25-FFF of the aforesaid Act is attracted to the present case, in as much as rationalisation on account of financial difficulties is hit by Explanation (1) to the proviso to Section 25-FFF of the Industrial Disputes Act, 1947. The learned single Judge held that the Tribunal had correctly applied the principles laid down by the Supreme Court in the case of Kalinga Tubes Ltd. Vs. Their Workmen, No serious argument appears to have been made on behalf of the company regarding the Tribunal's finding relating to payment of full wages to the workmen during the period from 3rd July, 1967 to 27th August, 1967, and the learned Single Judge held that the workmen were entitled to full wages during the said period.

17. The instant appeal has been preferred by the company against the aforesaid judgement of the learned Single Judge.

18. Appearing for the appellant-company, Sri P.P.Ginwala submitted at the outset that in the appeal he would be confining his argument only to the findings of both the Tribunal and the learned single judge that the main part of Section 25-FFF of the Industrial Disputes Act, 1947, would be applicable to the case of the workmen regarding payment of compensation, consequent upon the closure declared by the company. Shri Ginwala submitted that the appellant was not questioning the findings relating to payment of full wages during the period of lay-off between 3rd July, 1967 and 27th August, 1967.

19. Sri Ginwala submitted that it had never been the intention of the company to effect a closure. Because of financial pressures, and in view of the fact that despite modernisation the Presidency Jute Mills had become an uneconomic unit the management of the company decided to resort to rationalisation by

transferring its assets to its two sister mills, without loss of employment to the workers and ensuring that their conditions of employment would remain unaffected. Sri Ginwala submitted that such rationalisation had been duly approved by the Industrial Committee on Jute as also the Special Committee on Rationalisation set up by the Government of West Bengal. Sri Ginwala further submitted that on 29th June, 1967, the company had informed the Joint Secretary, Labour Department, Government of West Bengal, of its scheme of rationalisation and its decision to transfer the production and workmen to the two other mills. The workmen of the Presidency Jute Mills were informed of the intended transfer by a notice, dated 2nd July 1967, and that they would be transferred to either the Alexandra Jute Mills or the Kelvin Jute Mills with effect from 28th August, 1967, as some time would be taken to remove the machinery. The company also informed the workers that it would not be able to offer employment to them between 3rd July, 1967 and 27th August, 1967 and that for the said period they would be paid lay-off compensation. Sri Ginwala submitted that initially there was no intention on the company's part to close down the mills but the company was forced to take such steps because of the illegal activities of a section of the workmen which prevented the company from implementing its scheme of rationalisation. Sri Ginwala submitted that such fact was duly recognized and accepted by the Tribunal as the reason for the company's decision to close down the mills, as would be evident from the award itself. Sri Ginwala lastly submitted that in view of its findings that the company had seriously tried to implement its scheme of rationalisation, but was prevented from doing so because of the obstruction caused by the workmen themselves, the Tribunal was not justified in subsequently holding that the closure had not been effected for unavoidable reasons beyond the control of the company, but for financial reasons, and hence the first part of Section 25-FFF was attracted to the facts of the case and not the proviso thereof. While concluding his submissions. Sri Ginwala referred to and relied on the decision of the Supreme Court in the case of Workmen of Sur Iron and Steel Co. (P) Ltd. Vs. Sur Iron and Steel Co. (P) Ltd. and Another, In the said case the management decided to close its factory because of reported disruption of the normal functioning of the company by a section of the workmen, despite a settlement arrived at between the management and the workmen. In the said case, the Tribunal came to a finding that the closure was for reasons beyond the control of the management and that as a result the case fell within the scope of the proviso to Section 25-FFF of the Industrial Disputes Act, 1947. The matter ultimately went up to the Supreme Court which upheld the findings of the Tribunal. The Supreme Court held that the situation was brought about by the workmen themselves by their illegal acts. Drawing a parallel between the facts of the said case and the present case, Sri Ginwala submitted that the company had never contemplated closure of the mills, but that such situation was brought about by the workmen themselves.

20. Shri Arun Prakas Chatterjee, learned counsel for the trade unions, representing the workmen, submitted that both the Tribunal and the learned

Single Judge had, on the basis of the materials on record, come to a firm finding that the closure was effected by the company because of financial restraints, and such finding ought not to be interfered with in the appeal. Sri Chatterjee submitted that in view of such finding, it followed as a matter of consequence that the first part of Sub-section (1) of Section 25-FFF was applicable to the workmen as a result of which the workmen were entitled to receive compensation in the manner indicated in Clause (b) of Section 25-F of the Industrial Disputes Act, 1947.

21. Sri Chatterjee also submitted that both the Tribunal and the learned single Judge had rightly applied the principles laid down by the Supreme Court in the case of *Kalinga Tubes v. Their workmen*(supra).

22. In the facts of that case, the Supreme Court observed that the closure of the undertaking was not due to unavoidable circumstances beyond the control of management and that as a result of the closure, the provisions of the first part of Section 25-FFF of the Industrial Disputes Act, 1947, would be applicable to the workmen. Sri Chatterjee submitted that the company's decision to rationalize was based on the uneconomic financial condition of the company and the closure was effected because the company was not in a position to continue to run the mill in its financial condition. According to Sri Chatterjee, the real reason for the closure was the financial problems being experienced by the company, which brought the case of the workmen within the scope of the explanation to the proviso of Sub-section (1) of Section 25-FFF of the aforesaid Act, which in its turn made the provisions of the first part of Sub-section (1) of Section 25-FFF, applicable to the workmen.

23 Sri Chatterjee submitted that the findings of the Tribunal and the learned Single Judge had been arrived at on a correct assessment of the facts and the materials on record and did not warrant interference in the appeal.

24. Sri A.N.Banerjee, learned advocate appearing for the State, supported the case made out on behalf of the workmen and the arguments advanced by him were on the same lines as the arguments advanced by Sri Chatterjee.

25 The sum and substance of the arguments advanced by the parties boils down to the question as to which part of Section 25-FFF of the Industrial Disputes Act, 1947. would apply in the facts of the case.

26. In order to appreciate the arguments of the respective parties, the provisions of Section 25-FFF(1) of the aforesaid Act are set out herein below:

""25-FFF (1) Where an undertaking is closed down for any reason whatsoever, every workman who has been in continuous service for not less than one year in that undertaking immediately before such closure, shall, subject to the provisions of Sub-section (2), be entitled to notice and compensation in accordance with the provisions of Section 25-F, as if the workman had been retrenched:

Provided that where the undertaking is closed down on account of unavoidable

circumstances beyond the control of the employer, the compensation to be paid to the workman under Clause (b) of Section 25-F shall not exceed his average pay for three months.

Explanation:- An undertaking which is closed down by reason merely of -

(i) financial difficulties (including financial losses); or

(ii) accumulation of undisposed of stocks; or

(iii) the expiry of the period of the lease or licence granted to it; or

(iv) in a case where the undertaking is engaged in mining operations, exhaustion of the minerals in the area in which such operations are carried on :

shall not be deemed to be closed on account of unavoidable circumstances beyond the control of the employer within the meaning of the proviso to this sub-section".

27. The section makes provision for payment of compensation to workmen in cases of closure of an undertaking, and can be divided into two parts. Sub-section (1) contemplates that when an undertaking is closed down for any reason whatsoever the workmen are entitled to notice and payment of compensation in accordance with the provisions of Section 25-F, as if the workmen has been retrenched. The proviso to Sub-section (1), however, limits the payment of compensation to average pay for three months, if the undertaking is closed down on account on unavoidable circumstances beyond the control of the employer . The Explanation to the proviso further makes it clear that in the circumstances mentioned in the Explanation, including financial difficulties and financial losses, it would not be deemed that the undertaking had closed down on account of unavoidable circumstances beyond the control of the employer, within the meaning of the proviso.

28. Having considered the facts of the case and the submissions made on behalf of the respective parties, and provisions of Section 25-FFF of the aforesaid Act, we are inclined to accept the arguments advanced by Sri Ginwala. ;

29. Having arrived at the finding, that the company had seriously tried to implement the scheme of rationalisation, but was prevented by a section of the workmen from doing so, and that the company had no option but to effect a closure, we fail to see how the Tribunal could subsequently hold in the self-same award that the closure had been effected because of financial reasons. It is no doubt true that because of financial difficulties, the company decided to resort to rationalisation, but such step, cannot be equated with closure as the workmen were to be absorbed in the company's two sister mills without loss of employment or retrenchment, with continuity of service, and the conditions of service remaining unaffected. Such scheme of rationalisation had been approved not only by the Industrial Committee on Jute, but also by the Special Committee on Rationalisation set up by the State Government. Such facts had been duly

noticed and considered by the Tribunal while holding that the closure was real and bonafide and it was quite natural on the part of the company to come to the conclusion that it would never be possible to translate its scheme of rationalisation into action, because of the obstructionist attitude adopted by a section of the workmen.

30. We find force in the submissions of Sri. Ginwala that initially the company had no intention of effecting a closure, but was compelled to do so on account of the activities of workmen themselves and the obstruction made by them to the removal of the machinery of the Presidency Jute Mills to its two sister mills, and also to the removal of the finished goods lying in the company's factory premises. While considering the applicability of the first part of Section 25-FFF of the Industrial Disputes Act, 1947, to the facts of the present cases, both the Tribunal and the learned Single Judge appear to have lost track of the fact that the company was prevented from implementing its scheme of rationalisation, which ultimately led to the closure of the mill. In fact, the Tribunal arrived at contradictory findings in respect of the two issues before it, although, the same facts were to be considered for deciding the issues. The Tribunal has elaborately discussed and bonafide and has held that, although, the company had initially decided to resort to rationalisation, the company was compelled to declare a closure, as it was prevented from implementing such scheme. If, according to the Tribunal, that is the reason for closure, we find it difficult to understand as to how the Tribunal subsequently arrived at the finding that the company decided to effect a closure because it had suffered financial loss in a particular year, so as to bring the case within the Explanation to the proviso to Sub-section (1) of Section 25-FFF of the aforesaid Act.

31. The learned Single Judge appears to have also proceeded on the same basis as the Tribunal. In fact, the learned Single Judge does not appear to have taken note of the contradictory findings of the Tribunal on the same set of facts before it.

32. In our view, the learned Single Judge appears to have overlooked the findings of the Tribunal on the issue as to whether the closure was real and bonafide, in observing that there was no evidence to show that the obstruction was so grave that the company lost all control over the circumstances and it had no other alternative but to close down the mill permanently. As mentioned hereinbefore, the learned Single Judge appears to have over-looked the clear finding of the Tribunal on the point that the company had initially wanted to resort to rationalisation and not closure, but was compelled to effect a closure when it found that it would not be possible to give effect to the scheme of rationalisation because of the obstruction given by the workmen themselves. The said set of facts makes all the difference and brings the facts of this case in pari materia with the facts of the case cited by Sri Ginwala, *Workmen of Sur Iron and Steel Company (Private) Ltd. v. Sur Iron and Steel Company (Private), Ltd* (vide supra).

33. We do not think that the decision in the case of Kalinga Tubes v. Their workmen(supra), relied upon by the learned Single Judge and cited before us by Sri. Chatterjee, is of help to the respondents. In the said case, a closure was declared by the Management as a result of a gherao in the administrative office of the company during the several hours preceding the declaration on closure, but there had been no incidents involving physical violence, nor a series of incidents of any kind for any length of period preceding the gherao and no speech had been delivered by any of the representatives of the workers threatening or inciting bodily injury. In such circumstances, the Supreme Court held that it was not satisfied that the closure of the undertaking was due to unavoidable circumstances beyond the control of the management and directions were given for payment of compensation as if the undertaking was closed down ""for any reason whatsoever" within the meaning of Section 25-FFF(1) of the Industrial Disputes Act, 1947. The facts of this case are completely different, as initially there was no intention on the company's part to effect a closure, but the company was compelled to declare a closure only after repeated notices and warnings and when it was forcibly prevented from implementing its scheme of rationalisation.

34. We are, therefore, of the view that the appeal must be allowed, and accordingly we allow the appeal and set aside the judgement and order of the learned Single Judge and modify the award of the Tribunal to the effect that in view of the closure of the Presidency Jute Mill for unavoidable reasons beyond the control of the company, the workmen will be entitled to compensation in accordance with the proviso to Section 25-FFF(1) of the Industrial Disputes Act, 1947.

35. There will be no order as to costs.

36. Let a xerox copy of the operative portion of this judgement be supplied to the learned advocates of the parties on the usual undertaking to observe all formalities

Paritosh Kumar Mukherjee, J.

37. I agree.