(2006) 01 KL CK 0022

In the High Court Of Kerala

Case No : W.A. No. 1715 of 2005

Sr. Divisional Commercial Manager APPELLANT

Vs

Intelligence Officer RESPONDENT

Date of Decision : 20-01-2006

Acts Referred:

Civil Procedure Code, 1908 (CPC) — Order 5 Rule 27
Constitution of India, 1950 — Article 226, 227
Kerala General Sales Tax Act, 1963 — Section 27, 28, 29, 29(2), 29A
Kerala General Sales Tax Rules, 1963 — Rule 37, 58
Railways Act, 1989 — Section 61, 62, 64, 65, 66

Citation : (2006) 1 KLT 834 : (2007) 8 VST 434

Hon'ble Judges : K.S. Radhakrishnan, Acting C.J.;K.T. Sankaran, J

Bench : Division Bench

Advocate : V.T. Gopalan, Addl. Solicitor General and M.C. Cherian, for the Appellant; Raju Joseph, Special Government Pleader (Taxes), for the Respondent

Judgement

K.S. Radhakrishnan, Ag. C.J.

1. General Manager, Southern Railway, Madras along with two others have approached this Court under Articles 226 and 227 of the Constitution of India seeking a writ of mandamus directing the Commissioner of Commercial Taxes, Government of Kerala to issue necessary direction to his subordinate officials to refrain from taking action under the Kerala General Sales Tax Act against the Station Masters and other authorities in the various railway stations in the State in discharge of their duties of booking goods and dealing with booked consignments under the provisions of the Railways Act.

2. Third petitioner in the Writ Petition was served with a notice dated 5.11.1998 u/s 46/45A of the Kerala General Salestax Act, 1963, for short "the Sales Tax Act", by the Intelligence Officer, Squad No. II, Commercial Taxes, Trivandrum proposing to impose penalty of Rs. 36,400/- u/s 45A of the Sales tax Act presumably on the ground that the third respondent had not co-operated with the Sales tax Authorities in discharge of their duties in the transportation of 150

bags of red chillies as parcel goods on 5.11.1998 at the Varkala railway station facilitating evasion of salestax. Intelligence Officer, Commercial Taxes had then sent a letter dated 10.12.1998 to the first petitioner informing about the non co-operation of the Station Master and also questioning the legality of the direction of the Commercial Manager, Southern Railway not to comply with the directions of the Commercial Taxes Department of Kerala. The steps taken to serve notice adopting the procedure contained in O.V Rule 27 of the CPC was also informed. Third petitioner was later served with an order dated 14.5.1999 imposing penalty of Rs. 36,400/- u/s 45A(1)(g) of the Sales tax Act stating that he had deliberately contravened Section 29A(4) of the Sales tax Act which led to evasion of tax amounting to Rs. 18,200/- besides the tax due u/s 5. Third petitioner was also served with a notice for payment of penalty u/s 45A read with Section 31A(2). Similar notices were sent to officials of other railway stations as well.

3. Railways and its officials are deeply aggrieved by the proceedings initiated against them by the authorities constituted under the Salestax Act and have approached this Court to quash those proceedings. Railways and its officials took up the stand that they are governed by the provisions of the Railways Act, 1989 and the Rules made thereunder and not by the provisions of the Salestax Act or the Rules. Commercial Tax Officer and others took up the stand that when the Station Masters and other officials of the Railways are not co-operating with the Officials functioning under the Salestax Act, they have got the legal right to enforce the provisions of the Salestax Act against the officials of the Railways and therefore imposition of penalty u/s 45A of the Salestax Act and the steps taken pursuant thereto are legal and valid.

4. Learned single Judge opined that no immunity is granted to the Railways under the Salestax Act or on the application of the provisions of the Salestax Act and the Rules. Learned Judge though found that Railways cannot be treated as a dealer under the provisions of the Sales tax Act took the view that Railways being a transporting agency is bound to comply with the provisions of the Sales tax Act and ultimately disposed of the Writ Petition with the following directions.

1. The provisions of Section 29(2) of the KGST Act and Section 30 of the Act read with Rule 37 of the KGST Rules and all instructions issued by the Commissioner of Commercial Taxes which have statutory force u/s 3(1) and 3(1A)(c) of the KGST Act, will apply to Railways. Therefore Railways are entitled to receive goods for transport within and out of Kerala and release of goods reaching Kerala from other destinations only if goods are accompanied by documents prescribed under the provisions of the KGST Act and Rules.

2. The Railways shall instruct all their Parcel Offices and Booking Offices to accept goods and release goods only on proper documents and on production of proof of identification of the person from whom goods are received and to whom goods are released, which should be through authentic document like ration card, voter''s identification card, passport, bank records, etc. The Railways shall maintain a Register at every place of booking or release of goods containing the

details of goods received, or released, and the address and identity of the person from whom goods are received or to whom goods are released, and if the person booking or taking delivery is not the consignor or consignee, authorisation should be insisted on.

3. The authorised officers of the Salestax Department are entitled to inspect goods and records in the custody of the Railways at any office, godown, or place, except when the goods are on train in the course of transport. Railway Officers are bound to comply with all instructions of the Sales Tax Officers in regard to detention, seizure and confiscation of goods and for violations, the Sales Tax authorities are free to take appropriate action including penalty u/s 45A(1)(g) and (h) of the Act. Penalty for violations as far as possible should be levied against officials involved and not against Railways as illegal things done by the Officers do not bind the Railways and the immunity to officials for work done in the discharge of duties do not cover illegal acts.

4. Railway being a transporting agency falling u/s 32 of the Act is bound to file returns in Form No. 45 prescribed under Rule 58 of the KGST Rules. However, the Commissioner of Commercial Taxes shall permit the Railways to file centralised returns in every District or Regionwise to avoid unnecessary filing of returns by every railway station. It will be open to the Railways to give their suggestions to the Commissioner and Commissioner will consider the same and fix centres where returns have to be filed.

5. The Commissioner of Commercial Taxes is free to issue more precise instructions u/s 3(1A)(c) of the Act which shall be complied with by the Railways.

6. Since the State Government could not hitherto enforce the provisions of the KGST Act and Rules through statutory authorities to prevent evasion of tax for goods transported through Railways and Railways allowed it''s officers to ignore the provisions of the KGST Act and Rules and Commissioner''s instructions in regard to transport of goods through Railways, all penalty orders challenged in these OPs and WPs, against individual officers of the Railways are quashed but declaring the authority of the statutory authorities under the KGST Act to levy penalty on the officers of the Railways for violations in the future.

Officials of the Railways have come up with this appeal aggrieved by the various findings as well as the directions given by the learned single Judge.

5. Sri V.T. Gopalan, Additional Solicitor General of India, appearing for the Railways submitted that learned single Judge has committed an error in equating the Railways as a transporting agency within the meaning of Section 29(2) of the Sales Tax Act stipulating liabilities under the provisions thereof as if it is a private transporting agency. Counsel submitted learned single Judge has failed to consider the binding effect of various provisions of the Railways Act, such an Sections 65, 74, 75 and 80 etc. Counsel also submitted that the learned single Judge was not justified in directing the Railways to file returns and to comply with the formalities prescribed u/s 32 and also subjecting them to penal

provisions. Counsel submitted that the learned Judge was not justified in quashing Ext. P2 letter dated 25.4.1985. Counsel also submitted that the Commercial Tax Officer has no jurisdiction to issue instruction u/s 3(1A)(c) of the Kerala General Salestax Act so as to bind the officers functioning under the Railways Act.

6. Special Government Pleader for Taxes Sri Raju Joseph on the other hand contended that the officials functioning under the Sales Tax Act have got the power to enter the railway premises for the purpose of inspection and search and also to require the railway authorities to furnish the details regarding the goods carried through railway or to insist that the goods can be transported only with the documents prescribed under Sections 29, 30 etc. Learned Counsel submitted that railway being a forwarding agency is bound to submit returns as required u/s 32. Counsel submitted that Sections 30, 30A,30B, 30E, 31 and 32 would show that the consigner/consignee and transporter have certain obligations to obtain permits or other documents of transport to be produced at the time of booking and the transporter shall also keep such documents until it is delivered to the consignee. Learned Special Government Pleader further submitted that some of the officials under the Railways Act are not co-operating with the Sales Tax officials functioning under the Sales Tax Act so as to evade payment of tax. In such compelling circumstances, authorities sought to impose penalties on the authorities, which according to the counsel, is perfectly justified.

7. We are of the view that the officials functioning under the Railways Act as well as the officials functioning under the Salestax Act are discharging public duties and should give up the path of confrontation and pursue the path of co-operation, in public interest. Both of them should shed their ego and function in harmony. Railway officials are functioning under the Railways Act, 1989 enacted by the Parliament under Entry 22 of List I of the VII Schedule and Salestax officials are functioning under the Kerala General Sales Tax Act, 1963 enacted by the State Legislature under Entry 54 of List II of the VII Schedule. Both the groups are discharging different and distinct functions. Disputes and difference of opinion between the railway officials and the officials functioning under the Sales tax Act are not peculiar to Kerala State but it is a perennial problem in almost all the States in the country, a subject discussed in various meetings in the highest level of administration.

8. Government of India had to set up a Committee to study the problem of evasion of salestax faced by State Governments taking place through bogus booking of goods through railway. An in depth discussion on the subject was taken place in a meeting convened by the Additional Secretary, Department of Revenue on 30th July 1979 which was attended by representatives of Railways. Matter was taken up at the level of the Chairman of the Railway Board. Later in the year 1985, matter was considered at the level of Ministers of State for Finance and Railways. Thereafter in the year 1987 the matter was again taken up by the then Finance Minister with the Minister of Railways. In order to resolve the

issue, State Governments were requested to give a fair trial to some of the suggestions made by the Railways like setting up of check posts near railway premises, taking extracts from the records of railways for the purpose of verification of consignors and consignees etc. State Governments pointed out that co-operation to the extent promised by the Railways was not forthcoming in the field and in certain cases instructions had been given by the Railway authorities not to allow salestax officials to take extracts from railway information and addresses furnished were found to be false. Committee was constituted with the Salestax Commissioners of some States and the representatives of the Ministries of Finance and Railways. Following were the terms of reference of the Committee which are given below for easy reference.

i) examine the modus operandi of sales tax evasion in respect of goods carried by rail;

ii) identify the major items involved and the estimated loss in revenue;

iii) study the provisions in Railway Act, Rules, Orders and Instructions issued by the Ministry of Railways and recommend amendments/modifications required to regulate the consignment of goods through rail to check evasion of sales tax;

iv) suggest suitable measures for effectively checking the problem of evasion of sales tax revenue through bogus Rail bookings and also recommend adequate mechanism for future co-operation and liaison between the sales tax authorities of the States and the Union Territories and the Railways on a permanent basis and

v) look into any other issues considered by the Committee to be relevant and important to the resolution of the problem and suggest concrete measures for implementation in order to check sales tax evasion.

The Committee held several sittings and discussions and submitted its recommendations. Report containing the recommendation has been produced as Annexure E along with the counter affidavit filed on behalf of the respondents in the appeal. Committee found that in order to ensure effective action by the Salestax authorities sales tax barriers and check posts be set up just outside the railway goods yards. The Committee highlighted the necessity of co-ordination between the Railways and the Salestax authorities and recommended as follows:

The State Government representatives made several suggestions for setting up of permanent co-ordination Committees at Divisional, State and local levels, so that the problems being faced both by the Railways and sales tax authorities could be sorted out by discussion.

However, the Railways expressed some reservations about setting up of permanent coordination Committees. They were in favour of formal and informal interaction at all level is, without the setting up of permanent Committees. As this was a matter of form and not of substance, the Committee did not press the point.

The Committee, therefore, recommends that meetings, both formal and informal, should be held at local, railway division and State level, between the Railways and sales tax officials. Of these, the meetings at the railway division level should be held at quarterly intervals.

The Committee feels that if effective steps are taken on the lines suggested above, a good start would have been made towards curbing the menace of evasion of salestax on goods transported by rail. The position could be reviewed after a period of one year.

We notice in fact suggestion was made by the Government of India to carry out necessary amendments in the Indian Railways Act to resolve the problem faced by the sales tax officials functioning under the Salestax Act. Railways have also expressed their difficulties if the sales tax authorities interfere with the functioning of the railway officials under the Railways Act. We have noticed the views expressed by the Government of Kerala, wherein it is stated as follows:

The Station Masters/Goods Supervisors of the station concerned are authorised to permit State Government officials to take extracts from railway records. Instructions also exist that the staff should extend maximum possible co-operation to authorised sales tax officials in this regard. Railways also do not object to authorised Salestax Officials visiting goods sheds/parcel offices for contacting consignors/cosignees to obtain information from them.

In the reply affidavit filed by the Railways in W.A.No 1715 of 2005 it is stated as follows:

Thus the Railway officials concerned have been permitting the salestax officials to collect the details of consignments/consignors/consignees etc, from the Railway records maintained in the Railway goods/parcel offices. All facilities were also being given to effect seizure of the goods suspected of tax evasion, as provided for u/s 93 of the Railways Act....

All the same it is submitted that the Railways have no objection in respect of salestax officials invoking the power of seizure of goods/parcels suspected of tax evasion and arranging to remove the same from railway premises against proper receipt and execution of Indemnity Bonds, as was being done previously and reflected in annexure XI to XVII mentioned above.

We are of the view, if the Railway officials are not co-operating with the officials functioning under the Sales Tax Act that is a matter to be taken up by the Sales tax Authorities with the higher authorities of the Railways so that appropriate direction can be given to the Station Masters and other officials in charge of the goods station. In appropriate cases it is open to the higher authorities to take disciplinary action against Railway officials if they are not co-operating with or are interdicting the sales tax officials.

9. The question that is germane for consideration in this case is whether the salestax officials are entitled to initiate proceedings or action against Railway

officials while dealing with consignments just like dealers and transporting agents under the Sales Tax Act. Carriage of goods by railway is dealt with in Chapter IX of the Railways Act, 1989. Section 61 states that every railway administration shall maintain, at each station and at such other places where goods are received for carriage, the rate books or other documents which shall contain the rate authorised for the carriage of goods from one station to another and make them available for the reference of any person during all reasonable hours without payment of any fee. Section 62 deals with conditions with respect to the receiving, forwarding, carrying or delivering of any goods and the railway administration shall maintain at each station and at such other places where goods are received for carriage, a copy of the conditions for the time being in force under Sub-section (1) and make them available for the reference of any person during all reasonable hours without payment of any fee. Section 64 deals with forwarding note which states that every person entrusting any goods to a railway administration for carriage shall execute a forwarding note in such form as may be specified by the Central Government. Section 65 states that the railway administration shall in a case where the goods are to be loaded by a person entrusting such goods, on the completion of such loading; or in any other case, on the acceptance of the goods by it, issue a railway receipt in such form as may be specified by the Central Government. Railway receipt shall be the prima facie evidence of the weight and the number of packages stated therein. Section 66 empowers the officer to require statement relating to the description of goods. Section 74 states that the property in the consignment covered by a railway receipt shall pass to the consignee or the endorsee, as the case may be, on the delivery of such railway receipt to him and he shall have all the rights and liabilities of the consignor. Railway administration shall deliver the consignment under a railway receipt on the surrender of such railway receipt. Where railway administration delivers the consignment to the person who produces the railway receipt, it shall not be responsible for any wrong delivery on the ground that such person is not entitled thereto or that the endorsement on the railway receipt is forged or otherwise defective. Chap.X deals with special provisions as to goods booked to notified stations. Chap.XI deals with responsibilities or railway administrations as carriers. Railway administration shall be responsible for the loss, destruction, damage or deterioration in transit, or non-delivery of any consignment, arising from any cause except those mentioned Clauses (a) to (i) of Section 93. Clause (d) of Section 93 stipulates that railway administration shall not be responsible in case of arrest, restraint or seizure under legal process. Clause (e) also lifts the responsibility if there is any order or restriction imposed by the Central Government or State Government or by an officer or authority subordinate to the Central Government or a State Government authorised by it in that behalf. Section 97 states that notwithstanding anything contained in Section 93, a railway administration shall not be responsible for any loss, destruction, damage, destruction or non-delivery in transit, of any consignment carried at owner''s risk rate, from whatever cause arising, except upon proof, that such loss, destruction, damage, deterioration or non-delivery was due to negligence or misconduct on its part or on the part of any of its servants. Above are the general provisions dealing with carriage of goods, responsibility of railway administration as carriers etc.

10. Question to be considered is to what extent the sales tax authorities functioning under the Sales tax Act have got the power to take action against railway officials including imposition of penalty u/s 45A of the Sales Tax Act. The Kerala General Salestax Act was enacted to consolidate and amend the law relating to the levy of general tax on the sale or purchase of goods in the State. Chap. VI deals with inspection of business places and accounts and establishment of checkposts. Section 27 obliges every dealer under the Act to maintain a true and correct account and such other records. Section 28 enables the officer not below the rank of an assessing authority to issue order for production of accounts and powers of entry, inspection etc. Section 29 authorises the Government to establish check posts to prevent evasion of tax under the Act. Sub-section (2) of Section 29 states that no person shall transport within the State across or beyond the notified area any consignment of goods exceeding such quantity or value as may be prescribed by any vehicle or vessel, unless he is in possession of a bill of sale or delivery note or way bill or certificate of ownership containing such particulars. Section 29A prescribes the procedure for inspection of goods in transit through notified areas. No person shall transport from or to any railway station or steamer station or any other place of similar nature notified in this behalf by the Government any consignment of such goods as may be notified by the Government in the gazette exceeding such quantity or value as may be prescribed, except in accordance with such conditions as may be prescribed. Section 30C enables the officer to confiscate the goods. Section 32 states that every clearing and forwarding house or agency, transporting agency, shipping agency, shipping out agency or steamer agency in the State shall submit to the assessing authority of the area such returns as may be prescribed of all goods cleared, forwarded, transported or shipped by it. The assessing authority concerned shall have the power to call for and examine the books of account or other documents in the possession of such agency with a view to verify the correctness of the returns submitted, and the agency shall be bound to furnish the books of account or other documents when so called for. Contention was raised that Railway is a transporting agency as per Section 32 and therefore duty bound to submit to the assessing authority returns of all goods cleared, forwarded, transported by it and that the assessing officer has got the power to verify the return filed. Rule 37 of the Kerala General Sales Tax Rules, 1963 states that no person shall transport from or to any railway station, steamer station or any other place of similar nature notified in this behalf by the Government under Sub-section (1) of Section 30, any consignment of such goods notified by the Government under the said sub-section exceeding the value of two hundred rupees except in accordance with certain conditions mentioned therein.

11. Penalty was imposed on various officials of Southern Railway by the Sales Tax authorities on the ground that they had not detained the goods in spite of

the specific direction of the sales tax officials and failed to file returns. Stand of the railways is that railway officials are not bound to file returns before the sales tax authorities functioning under the Sales Tax Act. Further they have also taken up the stand that sales tax officials have got the power to detain any goods or to seize or confiscate the same as per the various provisions of the Sales Tax Act but they cannot cast the burden on the railway officials to discharge the function of the Salestax Officer. Railways, in our view, is not a forwarding house or transporting agency within the meaning of Section 32 of the Kerala General Sales Tax Act. The word "transporting agency" is not defined in the Kerala General Salestax Act. Consequently the said expression has to be understood in the context in which the word has been used. The word "transporting agency" is used along with clearing, forwarding house etc. "Railways" in our view would not fall u/s 32 of the Act and there is no obligation on the part of the Railways to submit periodical returns before the Sales Tax Officer.

12. Railways are governed by Chapter IX of the Railways Act which deals with carriage of goods. Railway administration may impose condition not inconsistent with the Act or any rules made thereunder with respect to the receiving, forwarding, carrying or delivering of any goods. Railway administration shall on receipt of the goods give a railway receipt. Section 66 confers powers on the railways to require statement relating to the description of the goods. They could restrict carriage of dangerous or offensive goods u/s 67 of the Act. However, it is not the duty of the Railways to examine as to whether goods transported through railway have suffered tax under the Sales Tax Act or Central Salestax Act. That responsibility is not on the railways since they have to act only within the four corners of the Railways Act and the Rules framed thereunder. Large volume of goods are being transported through railways through goods trains as well as passenger trains and at times passengers themselves may carry goods. It is not the responsibility of the Railways to check whether the goods so transported have suffered sales tax or central salestax. Direction given by the Sales Tax authorities to the Railways to detain the goods on the ground that some of the goods have not suffered sales tax is not legal, a function the sales tax authorities to discharge. Sales Tax authorities have got the right to seize the goods from the premises of the railway station as well as from the platform of a railway station since that area would fall within the expression "place of business" u/s 2(xviii) of the Sales Tax Act. Once it is detained or seized by the Sales Tax authorities they could take away the goods on executing indemnity bond in favour of railways. Every transport of goods must be accompanied by bill, delivery note and if goods are being transported through railways without any bill or invoice and there is reason to believe that there is attempt to evade tax it is always open to the salestax officials to detain the goods and to take possession of the same on execution indemnity bond in favour of the railways. Detention, seizure, confiscation etc. are the responsibilities of the sales tax officials and not that of the railways. Above being the legal position, the finding of the learned single Judge that Railways is a transporting agency within the

meaning of Section 32 of the Salestax Act and that they are bound to file returns in Form No. 45 as prescribed under Rule 58 of the Kerala General Salestax Rules cannot be sustained.

13. Rights and liabilities in respect of receiving, booking, despatching and delivery of parcels/goods are statutorily provided for in the Railways Act and Rules. Railways are statutorily bound to give delivery of booked consignments as provided u/s 93 of the Railways Act, subject to clauses "a" and "e" of the said Section . Railway will also be held liable if the booked consignments are not delivered in time to the consignee, so also if the goods are not taken delivery in time the Railway can demand demurrage and wharfage charges. The direction if any given by the Commissioner, Commercial Taxes, would interfere with the statutory duties conferred on them under the Railways Act. We find force in the contention of the Railways and therefore the direction given by the learned single Judge to impose penalty u/s 45A(a)(g) and (h) of the Kerala General Salestax Act cannot be sustained.

14. The learned single Judge was also not justified in holding that Commissioner of Commercial Taxes is free to issue more precise instructions u/s 3(1A)(c) of the Act and the Railways is bound to comply with those directions. Section 3(1A) states the Commissioner shall have superintendence over all officers and persons employed in the execution of the Act. The Commissioner of Commercial Taxes has no superintendence over the Railway officials functioning under the Railways Act and they are not bound by the directions given by the Commissioner. The scope of Section 3 came up for consideration before the Full Bench of this Court in MRF Ltd v. Asst. Commissioner 1995 (1) KLT 809, W.A. No 628 of 2003 etc. and this Court held that it is for the proper administration of the Act and to supervise the officers functioning under the Sales Tax Act power has been conferred on the Commissioner of Commercial Taxes. In such circumstances, the direction given by the learned single judge that the Railway officials are bound by the direction of the Commissioner of Commercial Taxes issued u/s 3(1A) of the Kerala General Sales Tax Act is set aside.

15. We may however point out that it would be open to the sales tax officials to establish sufficient check posts near the various railway stations in the State so as to prevent illegal transportation of goods through railways. Sales tax officials functioning under the Act have also got the right to inspect any goods which are being carried through railways from the goods shed. They have also got the right to detain the goods and take possession on giving indemnity bond. Learned Additional Solicitor General has assured that the Railway officials would co-operate with the officials of the Sales Tax Department in the discharge of their duties. Counsel also submitted whatever information the sales tax officials require would be made available by the Railway administration. Counsel has also assured that if any railway officer of a particular station is not co-operating in the discharge of the statutory duties by the Sales Tax officers the same could be intimated to the Divisional Head of the Railways or the Zonal Office at Chennai

and appropriate disciplinary action would be taken against those officers.

16. In the above mentioned circumstances, we are inclined to allow this Writ Appeal filed by the Railways and its officers challenging the penalty imposed on them u/s 45 A of the Act and set aside the direction given by the learned single Judge. The Writ Appeal is disposed of with the following directions.

(a) The Railway authorities are directed to permit the Salestax officials to collect the details of consignments/consignors/consignees etc. from the railway records maintained in the Railway Goods/Parcel Offices. The Salestax authorities be permitted to effect seizure of the goods suspected of tax evasion as provided u/s 93 of the Railways Act against proper receipt and execution of indemnity bonds.

(b) The Railway administration is directed to permit Salestax Department to install checkposts, in the premises of the Railway Stations, so that goods brought for transportation could be checked by the Salestax Officer to determine whether they have suffered tax.

(c) The Committee report, Annexure E would indicate that the suggestion made to note the salestax registration number, income tax number, ration card number or passport number etc. on the forwarding note to few major commodities have been accepted by the Railway Ministry in principle.

(d) The State Government and the Ministry of Railways are therefore directed to identify the major commodities so that such details could be directed to be furnished in the forwarding note of such major commodities. This process will be completed within a period of six months from the date of receipt of a copy of this judgment.

(e) Committee in its report has also made various other suggestions so that there will be uniformity in practice throughout India. Different States are following their own practices and procedures. In order to have a uniform procedure throughout the country we are inclined to direct the Ministry of Railways to lay down appropriate procedures so that the suggestion made in the report could be implemented.

(f) The Ministry of Railways would take a final decision in this regard within a period of six months from the date of receipt of a copy of this judgment.