

**(1978) 01 BOM CK 0002**

**In the Bombay High Court**

**Case No :** O.C.J. Appeal No. 107 of 1972 and Miscellaneous Petition No. 110 of 1967

The Union of India

APPELLANT

Vs

India Gem House

RESPONDENT

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**Date of Decision :** 12-01-1978

**Acts Referred:**

Constitution of India, 1950 — Article 14, 162, 19, 240, 246

**Citation :** (1978) 80 BOMLR 397

**Hon'ble Judges :** R.M. Kantawal, C.J.;Madon, J

**Bench :** Division Bench

**Final Decision :** Allowed

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## **Judgement**

R.M. Kantawal, C.J.—Union of India and others have filed this appeal against the order of Vimadalal J. inter alia issuing a writ of mandamus directing the appellants to withdraw and cancel a circular dated January 11, 1967 and granting other ancillary reliefs. Indian Gem House, the respondents, (original petitioners) are the members of an association known as "The Precious Stone Importers" & Exporters" Association". They were registered as exporters under the Gem and Jewellery Export Promotion Scheme notified by the Government from time to time. The import trade control policy for the year April 1966 to March 1967 was published in the Gazette of India Extraordinary on March 30, 1966. Appendix 23 is the said import trade control policy containing provisions about Export Promotion Scheme. On June 6, 1966 a public notice was published in the Gazette of India, Extraordinary, Part I, Section I under the signature of the Chief Controller of Imports and Exports informing the public that it is decided to abolish with immediate effect the Export Promotion Scheme contained in appendix 23 of the Import Trade Control Policy Book for April 1966 to March 1967. It was also decided to abolish with immediate effect all other special export promotion schemes providing for grant of import entitlement licences whether operated through the export promotion councils and commodity boards or otherwise. On July 5, 1966, a public notice was issued by the Chief Controller

of Imports and Exports whereby alternative measures were considered to meet the requirements of the exporters of gem and jewellery items in respect of imported materials and it was decided to grant import licences to such exporters to enable them to replenish the import content in the exported" goods. The type of the goods in respect of which such import licences for replenishment were to be given was specified in the said notice. Applications for issue of import licences and custom clearance permits were to be made to the licensing authority concerned and such applications were to be routed through the Gem & Jewellery Export Promotion Council, Commerce Centre, Tardeo, Bombay 34. The applicants were advised to contact the said Council for detailed information regarding the form of application, the evidence to be produced in regard to completion of sales and other connected matters. An omnibus provision was made through this public notice that the registered exporters under the previous scheme would be considered as having been registered for purposes of this revised policy. On January 11, 1967 a circular letter was addressed by the Chief Controller of Imports and Exports to all Export Promotion Councils and to all Export Promotion Officers at Ports. The said circular letter inter alia provided as under:

It has now been decided that for the purpose of considering the requests for registration, the application will be entertained only from those who have been enrolled as members of the concerned Export Promotion Councils. Exporters who are already registered or who have already applied for registration with E.P. Councils will also be required to become members to be eligible for availing of benefits under the Import Policy for registered exporters and/or grant of cash assistance against their exports. All other conditions regarding registration and de-registration as laid down in Enclosure III will remain unaltered.

If a registered exporter has ceased to be a member of the E.P. Council concerned or his membership has been discontinued for any reason whatsoever his registration as exporter will automatically lapse and he will not be eligible for grant of licences under the policy for registered exporters and/or cash assistance against his exports.

These provisions were made applicable by the said circular in regard to the applications for grant of import licences and/or cash assistance to be received by the licensing authorities on or after April 1, 1967. Other ancillary directions were given by the said circular for the purpose of guiding the persons dealing in particular trades and the office bearers of the Export Promotion Councils. This circular was not published in the Government Gazette. The respondents (petitioners) who are exporters of gem and jewellery have challenged the validity of this circular on the various grounds.

2. As summarised by the learned trial Judge the following contentions were raised before him:

1. The impugned circular dated January 11, 1967 is without the authority of law and, since it operates prejudicially to the petitioners, it is void as being violative

of the rule of law as embodied in Article 14 of the Constitution.

2. The said circular restricts the petitioners' right to trade and business without the authority of law and is therefore violative of Articles 19(1)(f) and (g) of the Constitution.

3. Assuming that the imposition of the condition contained in the impugned circular is pursuant to law, the same is still violative of Article 14, because it confers an unfettered discretion on the Gem and Jewellery Export Promotion Council which has no bye-laws, rules or regulations for admission of members, to admit, or refuse to admit a person as a member without providing for the requisite safeguards of a hearing, or any machinery for redress or correction, or any obligation to state reasons for its decision. On that very ground the impugned circular is also violative of Articles 19(1)(f) and (g) of the Constitution.

4. The amount of Rs. 500 which is the annual subscription for membership of the Council does not satisfy the legal ingredients of a fee and, in any event, is not a fee authorised by the Imports and Exports (Control) Act, 1947 (hereinafter referred to as "the Act"), or the Imports (Control) Order, 1955 (hereinafter referred to as "the Order").

5. Assuming that the said circular has statutory force, it is ultra vires the Act and the Order because,

(a) the condition of membership of the Council has no nexus with or relation to the object of the Act or the Order.

(b) Such a condition can be imposed only by a notified Order u/s 3 of the Act, and there is no regulation of the Act or the Order that a fee could be levied for membership.

3. The learned Judge held that the restriction imposed by the said circular to compel a registered exporter to be a member of the Gem and Jewellery Export Promotion Council in order to be entitled to the benefit of import licence for replenishment, was violative of the provisions of Article 14 of the Constitution as under the provisions of the Articles of Association of the said Council an applicant may not be admitted as a member of the Council. He further held that the restriction requiring a registered exporter to be a member of the Council was imposed without the authority of law and was violative of the provisions of Article 14 of the Constitution. Secondly, he held that the impugned circular being without the authority of law was violative of the provisions of Article 19(1)(f) of the Constitution but was not violative of the provisions of Article 19(1)(g). Thirdly he held that the annual subscription of Rs. 500 which the petitioners would have to pay in order to become member of the Council could not be regarded as fee within the meaning of Clause 4(2) of the Order. In view of these findings the other contentions urged on behalf of the petitioners were not considered by him and the learned Judge allowed the petition and directed the appellants inter alia to withdraw and/or cancel the said circular dated January 11, 1967. It is against

this judgment and order that the present appeal is filed.

4. Mr. Joshi on behalf of the appellants contended that no exporter of gem and/of jewellery had by reason of his registration as an exporter under the Export Promotion Scheme any fundamental right to have an import licence on the basis of import trade control policy. He urged that the import trade control policy announced by the Government from year to year was not a statutory document and no person can on the basis of such policy statement claim any right, much less a fundamental right, to have an import licence. He urged that it was always open to the Government to alter, modify or rescind such policy from time to time by administrative orders or executive instructions and any benefit given to an exporter under such policy statement is always subject to such conditions as may be imposed from time to time by the Government. He submitted that by requiring a registered exporter to become a member of the Council there was neither discrimination nor was there violation of any of the rights of the petitioners under Article 19(1)(g). The impugned circular, according to his submission, was issued by the Government in exercise of the powers conferred by Article 73 of the Constitution and had therefore the authority of law. He further submitted that there is no question of any fee being levied by the Government or any Government authority in the present case. A sum of Rs. 500 was required to be paid by the person who desired to be a member of the Council by way of annual subscription. Such payment of subscription is neither tax, nor fee nor is it an amount payable to the Government and therefore is not to be regarded as a fee as contemplated by Section 4A of the Act and Clause 4 of the Order.

5. Mr. Bhabha on the other hand on behalf of the petitioners urged that the impugned circular which compelled the petitioners and any other exporter in gem and jewellery to become a member of the Council thereby imposed a condition which had no nexus with or relation to the object of the Act or the Order and was therefore ultra vires the provisions of the Act and the Order. He further submitted that imposition of a condition requiring an exporter to be a member of the Council by a mere circular which was not published in the Gazette put an embargo upon the business and rights of an exporter as regards import entitlement and such imposition of conditions was not permissible having regard to the provisions of the Act or the Order or the export trade control policy as announced by the Government. He further submitted that the impugned circular was violative of the provisions of Article 14 of the Constitution in so far as it required a registered exporter in order to claim benefit of import replenishment to be a member of the Council. He submitted that the provisions of the Articles of Association of the Council conferred arbitrary powers upon the committee to admit a member or to reject his application for admission; that there was no obligation to assign any reason; that no appeal was provided and no reasons were to be given. In short, the question of admission of an exporter as a member of the Council was left to the will, fancy and opinion of the committee and accordingly the provisions of the said circular were violative of the provisions

of Article 14 of the Constitution. He also urged that the said circular was issued without the authority of law notwithstanding the fact that it was prejudicial to the petitioners' private right and was contrary to the rule of law.

6. It is common knowledge that so far as foreign exchange is concerned, it is not easily available and with a view to preserve foreign exchange that may be earned by the country, it has become necessary from time to time to make provisions with a view to regulate imports and exports. The Act was enacted in the year 1947 with a view to prohibit, restrict or otherwise control imports and exports. Section 3 thereof empowered the Central Government to make provisions to prohibit or restrict imports and exports. Sub-section (1) thereof provided that:

The Central Government may, by order published in the Official Gazette, make provisions for prohibiting, restricting or otherwise controlling, in all cases or in specified classes of cases, and subject to such exceptions, if any, as may be made by or under the order,-

(a) the import, export, carriage coastwise or shipment as ships, stores of goods of any specified description;

(b) the bringing into any port or place in India of goods of any specified description intended to be taken out of India without being removed from the ship or conveyance in which they are being carried.

Section 4A of the Act empowered the Central Government by order to levy, subject to such exceptions, if any, in respect of any person or class of persons as may be specified in the order, any fee in respect of any applications or in respect of any licence granted or renewed under any order made or deemed to have been made under the Act. In exercise of the powers conferred by Sections 3 and 4A of the Act the order was made on December 7, 1955 whereby restrictions were imposed on import of certain goods. Clause 3 of the said order inter alia provided that save as otherwise provided in the said order, no person shall import any goods of the description specified in Schedule I, except under, and in accordance with, a licence or a customs clearance permit granted by the Central Government or by any officer specified in Schedule II. It is common ground that material required for replenishment for export of gem and jewellery is one of the items, the import of which is restricted under this order. Clause 4 of this order provided for fees on application for licences. Clause 5 thereof provided for conditions of licence and Clause 6 thereof provided for refusal of licence. It is unnecessary to consider in detail these provisions because we are not concerned in the present petition with the question of any application being made by the petitioners for an import licence or granting or rejecting such application.

7. After the Act was enacted and the order was issued, from time to time every year for the relevant period import trade control policy was announced by the Government. On March 30, 1966 the import trade control policy for April 1966 to March 1967 was announced and the same was published in the Gazette of India,

Extraordinary on the same date. Appendix 23 of the said policy provided for Export Promotion Scheme. Such scheme was abolished by the public notice published in the Gazette of India, Extraordinary, Part I, Section I, on June 6, 1966. It appears that the hardship that was felt by reason of the abolition of the Export Promotion Scheme by the gem and jewellery exporters was realised in so far as it related to replenishment of material required for export. With a view to eliminate this hardship a public notice was issued on July 5, 1966 which provided for grant of import licences to such exporters to enable them to replenish the import content in the exported goods. This public notice had been published in the Gazette of India and the contents thereof inter alia provided that every application for issue of import licence was to be routed through the Council and every applicant was advised to contact the said Council for detailed information regarding the form of application, the evidence to be produced in regard to completion of sales and other connected matters. An omnibus provision was made by this public notice that all registered exporters under the previous scheme were to be considered as having been registered for the purposes of this revised policy. On January 11, 1967 a circular was issued by the Chief Controller of Imports and Exports which required all registered exporters to become members of the Council as a condition precedent to registration so as to entitle them to apply for import licences on the basis of replenishment. This circular is not published in the Government Gazette. It is the validity of this circular that we have to consider in the present appeal.

8. What is the effect of import trade control policy, had come up for consideration before the Supreme Court in more than one decision. The Supreme Court had also occasion to consider how the provisions of such policy could be modified or altered. The question whether an import licence can. be claimed as a matter of right came up for consideration before the Supreme Court in the case of The Deputy Assistant Iron and Steel Controller and Another Vs. L. Manickchand, Proprietor, Katrella Metal Corporation, Madras, . The Supreme Court has clearly pointed out that it has to be borne in mind that in the present stage of our industrial development imports requiring foreign exchange have necessarily to be appropriately controlled and regulated. Possible abuses of import quota have also to be effectively checked and this inevitably requires proper scrutiny of the various applications for import licence. In granting licences for imports, the authority concerned has to keep in view various factors which may have impact on imports" of other items of relatively greater priority in the larger interest of the overall economy of the country, which has to be the supreme consideration and an applicant has no absolute vested right to an import licence in terms of the policy in force at the time of his application because from the very nature of things at the time of granting the licence the authority concerned may often be in a better position to have a clearer overall picture of the various factors having an important impact on the final decision on the allotment of import quota to the various applicants. This case therefore clearly laid down that a particular person who applies for an import licence in terms of the policy in force at the time of his

application has no absolute vested right to such import licence.

9. In the present petition none of the provisions of the Act or the Order or the validity of the import trade control policy statement for the period April 1966 to March 1967 has been challenged or impeached. What is the effect of this policy statement came up for consideration before the Supreme Court in the case of *Andhra Industrial Works Vs. Chief Controller of Imports and Others*, . The Supreme Court there points out that that the import control policy statement as distinguished from an import or export control order issued u/s 3 of the Act is not a statutory document. No person can merely on the basis of such a statement claim a right to the grant of an import licence enforceable at law. Such a policy can be changed, rescinded or altered by mere administrative orders or executive instructions issued at any time. The Supreme Court has further reiterated in this case that on the basis of import trade policy an applicant has no absolute right, much less a fundamental right, to the grant of an import licence. It is amply clear from this decision of the Supreme Court that a policy statement is not to be equated with a statutory document. On the basis of such a statement nobody can claim a right to grant of an import licence which can be enforced at law. A policy statement itself can be altered or modified or changed from time to time by mere administrative orders or executive instructions.

10. The above principle is also reiterated later on by the Supreme Court in the case of *J. Fernandes and Co. Vs. Deputy Chief Controller of Imports and Exports and Others*, . In this case the Supreme Court had occasion to consider the question of power of the Central Government to issue executive directions in relation to import licences. The question related to a licence granted to a person in Goa territory which became a Union territory. It was pointed out that there was no particular statute or Portuguese law which conferred any right on the petitioner in that case to get an import licence in the circumstances in which it was issued to him. Even if pre-liberation laws continued to be in force with effect from March 5, 1962 that would not take away power of the Central Government to modify or alter the pre-existing procedure for issuing import licences after liberation in exercise of its executive powers under Article 73(1) of the Constitution. It is pointed out in para. 24 that (p. 1214):

Parliament has power under Article 246(4) to make laws with respect to any Union Territory. The executive power of the Union under Article 73(1)(a) shall extend to the matters with respect to which Parliament has power to make laws. The Union Government has, therefore, power to issue executive directions to the Administrator of a Union Territory. So long as there is no conflict between a direction issued by the Central Government and a Presidential Regulation made under Article 240, the Administrator of a Union Territory is bound to carry out the orders and directions given by the Central Government...the directions issued by the Central Government are valid because of the combined effect of Article 73 and Article 246 which confer power on the Union executive to exercise powers in respect of matters with respect to which Parliament has competence to make

laws.

It is in the light of this legal position, that we have to consider the rival contentions of both the parties.

11. The question that we have to consider in the present case is, is the impugned circular issued under any authority of law? Power of Parliament to legislate in respect of imports and exports has not been challenged in the present case. As pointed out earlier, neither the validity of the Act nor any of the provisions of the Order has been impugned. The impugned circular merely adds a condition which will be required in relation to an exporter who claims a right to have an import licence for replenishment under the provisions of the public notice dated July 5, 1966. Neither of those documents, as held in *Andhra Industrial Works*" case, is a statutory document, nor does it create a right which is enforceable at law. The provisions of a public notice can be modified, altered or even rescinded by an administrative order or executive instructions. All such actions are permissible in view of the provisions of Article 73 of the Constitution. Under that Article subject to the provisions of the Constitution, the executive power of the Union shall extend to the matters with respect to which Parliament has power to make laws. This Article, therefore, in view of the above decision of the Supreme Court clearly confers requisite authority of law so as to empower the Union of India both to announce policy statements from time to time and to issue even the impugned circular and it is not possible for us to accept the contention of Mr. Bhabha that such circular is issued without any authority of law.

12. It was, however, urged by Mr. Bhabha that in so far as the impugned circular trenching upon the rights of the petitioners and other registered exporters it can be valid and enforceable only if it is authorised by a legislative enactment, and reliance was placed by him upon the decision of the Supreme Court in the case of *Naraindas v. State of M.P.* A.I.R.[1974] S.C. In this case the Supreme Court has reviewed its earlier decision and has held that the executive power of the State Government under Article 162 extends to all matters with respect to which the State Legislature has power to make laws and since education is a subject which falls within entry 11 of List II of the Seventh Schedule to the Constitution, the State Government could apparently in exercise of its executive power prescribe text books, provided that in doing so it did not trench on the rights of any person. The argument of Mr. Bhabha was that by compelling a registered exporter to be a member of the Council the rights of the petitioners and other registered exporters were trenching upon and he therefore submitted that such a thing was permissible provided issuance of such a circular was authorised by legislative enactment. Such a contention, in our opinion overlooks the position of a registered exporter while making an application for grant of an import licence under the policy statement. As pointed out in *Andhra Industrial Works*" case, no person can merely on the basis of a policy statement claim a right to grant of an import licence enforceable at law. It is also made clear in that case following the decision in *K.M, Corpn.*"s case that on the basis of an import trade policy an

applicant has no absolute right, much less a fundamental right, to the grant of an import licence. If, therefore, there is no right on the basis either of the policy statement or otherwise, the question of trenching upon the rights of the petitioners does not arise. This contention cannot, therefore, be accepted.

13. The question then arises, is there any nexus between the provisions of the circular which imposed a condition and the object of the Act or the Order. In this connection it should not be overlooked that the provisions of the Export Promotion Scheme which were continued under the import trade control policy for the period April 1966 to March 1967 were abolished by a public notice issued in the Government Gazette on June 6, 1966. The result, therefore, was that no exporter was entitled to claim any rights which were made available to him by reason of the provisions of the Export Promotion Scheme. The hardship which an exporter in gem and jewellery felt was realised and with a view to obviate this hardship certain rights qua replenishment of import content in exported jewellery were conferred by the public notice dated July 5, 1966. It is specifically made clear in this notice that every application for issue of an import licence has to be routed through the Gem & Jewellery Export Promotion Council and even the applicants are required to take advice of the Council in regard to the form of application and the evidence to be produced in regard to completion of sales and other connected matters. If an application for issue of an import licence has to be routed through the Council and if the applicant is required to obtain information as regards various things through the Council, then it is not possible to accept the contention of Mr. Bhabha that when by the impugned circular applicants for such import licences are required to be members of the Council, there is no nexus between the provisions of the circular and the object of the Act or the Order. It is made quite evident from the affidavits made in reply that the Council was incorporated inter alia with a view to support, protect, maintain, increase and promote the exports of gems and jewellery including pearls, precious and semiprecious stones diamonds, synthetic stones, imitation jewellery, gold and non-gold jewellery and articles thereof. If a person who wants to have an import licence is required to be a member of the Council, it cannot be said that there is no nexus between the object of the Act and the imposition of the condition qua membership. In the affidavits in reply filed on behalf of the appellants the extent to which the Council has taken measures for increasing the quantum of exports has been made very clear. The Council was incorporated on April 7, 1966. In the Financial Year 1965-66 the total net exports in gem and jewellery were worth about a little over ten crores of rupees. After the establishment of the Council the net value of exports increased to a total of nearly forty-two crores of rupees. If this is the object with which the Council was incorporated, then it is difficult for us to accept the contention of Mr. Bhabha that there is no nexus between the imposition of the condition to become a member of the Council and the object of the Act and the Order.

14. The question then arises whether the impugned circular is inoperative or unenforceable by the mere fact that it is not published in the Government

Gazette. We enquired from Mr. Bhabha as to the provisions of law which required that such circular should be published in the Government Gazette and the only thing to which reference was made by him was the provision of Section 3 of the Act. It is undoubtedly true that under the provisions of Section 3 of the Act any order made for prohibiting or restricting or otherwise controlling export or import in respect of specified articles was required to be published in the Official Gazette. This circular is not issued under this section. It is only the order that has been issued under this section and it has been duly published in the Government Gazette. As we have indicated earlier, a policy statement is not even a statutory document as finally decided by the Supreme Court in more than one case and it can be modified or altered by either an administrative order or executive instruction. Thus our attention has not been drawn to any provision of law which makes it obligatory upon the Union of India to publish such a circular in the Government Gazette. It will not be out of place to refer to one of the cases which has been referred to earlier, namely the decision of the Supreme Court in *Andhra Industrial Works*" case. In that case the facts clearly show that an application for a licence was already rejected in view of an amendment made in the Import Trade Control Policy. Such rejection took place in November 1972 and much after the petition was filed the amendment was published in the Government Gazette. Notwithstanding the fact that at the time when the order of rejection was passed, there was no publication in the gazette, the Supreme Court held that at the time when the order of rejection was passed the party concerned had no right to have an import licence. Thus it is not possible for us to introduce the condition of publication in Gazette as an essential condition before a circular or statement can be given effect to by the appropriate authority.

15. It was then urged by Mr. Bhabha that the provision of the circular requiring the petitioners and other registered exporters to compulsorily become members of the Council was violative of the provisions of Article 14 of the Constitution. The argument ran thus : This circular provides that an application of a registered exporter for an import licence for replenishment can only be entertained provided he is enrolled as a member of the concerned Export Promotion Scheme. The Articles of Association of the Council, especially Articles 3, 4, 5, 6 and 11 thereof, provide that the Committee shall have power to decide all questions relating to eligibility for membership of any applicant and their decision shall be final and they shall not be bound to assign any reason for their action. No right of appeal is provided. There is no provision made for even giving an opportunity to be heard. It was urged that the composition of the Committee merely consisted of only three representatives nominated by the Union of India while the other members of the Committee were rival traders and they may arbitrarily reject an application of the petitioners to be a member of the Council. As the Articles of Association, according to Mr. Bhabha's contention confer unfettered powers upon the Committee to reject an application of a person to become a member thereof, the provisions of the circular requiring a registered exporter to be a member of the Council so as to entitle him to a right to apply for import licence for

replenishment of the import content in the exported goods, are violative of the provisions of Article 14 of the Constitution. Actually, such a question is only theoretically raised on a hypothetical basis. The petitioners at no time had made any application to the Council for being enrolled as its member. The question whether the powers conferred by the Articles of Association have been arbitrarily exercised against the petitioners can only arise if the petitioners had made an application for membership and such application had been arbitrarily rejected. A man who does not even apply for being admitted as a member cannot talk of discrimination by reason of the provisions contained in the Articles of Association. Actually at this stage merely by reference to the provisions of the Articles of Association the petitioners cannot complain of any arbitrary discrimination when they have not made any application and they do not choose to make an application for becoming a member. Thus the question of violation of the provisions of Article 14 does not arise in the present case at this stage.

16. It was then urged that under the Articles of Association a member of the Council was required to pay annual subscription of Rs. 500 and such payment of subscription was not fee within the meaning of the provisions of Section 4A of the Act and therefore it violated the provisions of law. Such a contention, in our opinion, does not arise if proper regard be had to the provisions of Section 4A of the Act. That section provides that the Central Government may by order levy, subject to such exceptions, if any, in respect of any persons or class of persons as may be specified in the order, any fee in respect of any application or in respect of any licence granted or renewed under any order made or deemed to have been made under the Act. Under Clause 4 of the Order an applicant is required to pay the fee as indicated in Schedule III thereof. Such fee is payable only when one applies for a licence. We are not concerned in the present case with any fee being charged either by the Government or the Chief Controller of Imports and Exports on application for licence. The Council is a company incorporated under the Companies Act and is a company limited by guarantee. Payment of annual subscription by a member of the Council under the provisions of its Articles of Association has nothing to do with the question of levy of fee as contemplated by Section 4A of the Act or Clause 4 of the Order. The question therefore of annual subscription to be paid by a member to the Council need not be authorised either by any of the provisions of the Act or the Order.

17. In the result, the appeal is allowed. The order passed by the learned trial Judge is set aside. The petition is dismissed with costs. Before the trial Court the Government was required to pay the costs on a long cause scale with one counsel allowed when the decision was delivered against the Union of India. The same principle should be followed so far as the costs of the petition payable by respondents are concerned. We direct that the respondents will pay the costs of the appellants of the petition on a long cause scale with one counsel allowed. So far as the costs of the appeal are concerned, the respondents will pay the costs of the appellants quantified at Rs. 750. Liberty to the appellants to withdraw the sum of Rs. 500 deposited by them as security for costs of the appeal.