
(2021) 06 J&K CK 0024

In the Jammu And Kashmir High Court

Case No : Writ Petition (C) No. 327 Of 2020, CM No. 1088 Of 2020

Trison Farms And Construction Pvt. Ltd

APPELLANT

Vs

UT Of J&K & Ors

RESPONDENT

Date of Decision : 22-06-2021

Acts Referred:

Constitution Of India, 1950 — Article 19(1)(g), 300A
Prevention Of Money Laundering (Taking Possession Of Attached Or Frozen Properties
Confirmed By The Adjudicating Authority) Rules, 2013 — Rule 5
Prevention Of Money Laundering Act, 2002 — Section 5, 5(1), 8(3), 13, 16, 17, 18,
20, 38, 39, 40, 45
Indian Penal Code, 1860 — Section 120B, 121, 121A
Code Of Criminal Procedure, 1973 — Section 173

Citation : (2021) 06 J&K CK 0024

Hon'ble Judges : Ali Mohammad Magrey, J; Vinod Chatterji Koul, J

Bench : Division Bench

Advocate : R. A. Jan, Taha Khalil, T. M. Shamsi

Final Decision : Disposed Of

Judgement

Ali Mohammad Magrey, J

1. This writ petition raises a short but significant question of law, which is: whether it is permissible for the Assistant Director, Directorate of

Enforcement, acting under the provisions of Prevention of Money Laundering Act, 2002, to ask the Tehsildar, Narbal, Budgam, Kashmir, not to issue

revenue extracts vis-à-vis certain properties which, admittedly, have not been attached under Section 5 of the said Act and have, in fact, been left

out of attachment order already made by and confirmed by the competent authority?

2. The facts and circumstances in the backdrop of which the above question arises may be, briefly, noted.

3. Trison Farms and Constructions Pvt. Ltd., (hereinafter, the petitioner-Company) is a Private Limited Company, incorporated on 07.09.1999 under the provisions of the Indian Companies Act, 1956 having its registered office at Baba Dharam Dass Complex Fakhr-i-Kashmir Bridge, Barbarshah,

Srinagar. Sarwa Begum wife of Zahoor Ahmad Shah Watali, through whom the present writ petition has been filed, is one of its Directors. The

petitioner-Company is stated to be engaged in real estate business, buying land, developing it, raising construction of residential colonies and residential

apartments thereon and sale thereof. The Company's present business project is stated to be going on at Sozeith, Tehsil Narbal, District Budgam.

4. In 2017, the Enforcement Directorate, respondent no.2, registered Enforcement Case Information Report, ECIR No.03/DLZO-II/2017/AD(AK)

under the provisions of the Prevention of Money Laundering Act, 2002 (hereinafter, the Act) against Zahoor Ahmad Shah Watali, one of the

Promoter Directors of the petitioner-Company.

5. Consequent to the registration of aforesaid ECIR and after seeking information from the concerned revenue authorities about the properties held by

Zahoor Ahmad Shah Watali and his family, land measuring 24 Kanals, 11.2 Marlas comprised in different Survey Nos, valuing Rs. 6.189 Crores,

situated at Sozeith, Goripora, Narbal, Budgam, of the accused in the aforesaid ECIR and his family members, namely, Sarwa Bano wife of Zahoor

Ahmad Shah Watali, Yasir Gaffar Shah Watali son of Zahoor Ahmad Shah Watali and Yameen Zahoor Shah Watali son of Zahoor Ahmad Shah

Watali, who also happen to be the Promoter-Directors of the petitioner-Company, was provisionally attached by respondent no.2 vide Provisional

Attachment Order (PAO) no.04/2019 dated 16.04.2019 which was confirmed by the Adjudicating Authority (PMLA), New Delhi, vide order dated

09.10.2019. Subsequently, further land measuring 05 Kanals and 17.3 Marlas, comprised in different Survey Nos. valuing Rs.1,47,74,881/- situated at

Sozeith, Goripora, Narbal, Budgam, belonging to the above three Promoter-Directors of the petitioner-Company was provisionally attached by

respondent no.2 vide Provisional Attachment Order (PAO) no.10/2019 dated 31.07.2019 which was confirmed by the Adjudicating Authority

(PMLA), New Delhi vide order dated 10.01.2020. In this manner, a total of 30 Kanals and 8.5 Marlas of land situated at Sozeith, Goripora, Tehsil

Narbal, District Budgam, Kashmir, stand attached.

6. Information about the provisional attachment of the aforesaid land belonging to Shri Zahoor Ahmad Shah Watali and his named family members

under the provisions of the Act, and confirmation of the provisional attachment orders by the Adjudicating Authority was communicated by respondent

no.3, Assistant Director, Enforcement Directorate, Zonal Office, Srinagar, to the Deputy Commissioner, Budgam, vide his communication nos. F.

No.ECIR/03/DLZO-II/2017/AD(AK)/9802 dated 30.10.2019 and F. No.ECIR/03/DLZO-II/2017/AD(AK)/15020 dated 28.01.2020, wherein, in

furtherance of taking possession of the attached properties, it was stated that notice was required to be issued to the Registrar having jurisdiction of

the area not to transfer or create any interest in such properties until further orders. The notices in question were enclosed with the communications

for forwarding the same to the concerned Registrar, consequent where to, according to the petitioner-Company, the said land was demarcated and

taken possession of by respondent no.3, though, it is averred in the petition that the aforesaid attachment orders have been challenged by them by way

of statutory appeals before the Appellate Authority.

7. It is further averred in the petition that the investigation in ECIR No.03/DLZO-II/2017/AD(AK) is already complete and that statutory complaint /

final report thereabout has been filed by respondent no.2 before the Court of Addl. Sessions Judge, Patiala House, New Delhi.

8. It is stated that the aforesaid properties attached under Section 5 of PMLA, 2002, are not the properties derived from the proceeds of any crime,

but have been attached merely being the properties equivalent in value to the alleged proceeds of crime. The petitioner states that the attached land is

a part of the estate of the promoters of the petitioner-Company, who cumulatively hold more than 207 Kanals of land acquired and assimilated

gradually over the period of last thirty years by them and is being developed by the petitioner-Company under the charter of its incorporation into

residential colonies and apartments under the name and style of M/s Trison City Narbal. It is further stated that out of the said total land holding of

more than 207 Kanals, about 97 Kanals have been already developed into residential apartments and individual landholdings and about 65 Kanals out

of the said 97 Kanals have already been sold to various third parties. However, it

is stated that due to administrative delays, the sale deeds favouring the concerned parties could not be registered. The petitioner-Company has placed on record, as annexures to the writ petition, two lists of individuals who have purchased such residential plots/apartments from the petitioner-Company. Excluding the attached land and the land / apartments already sold to various third parties, it is stated that the promoters of the Company still hold about 108 Kanals of land which is in the process of being developed by the petitioner-Company.

9. It is averred that the buyers of the residential plots and apartments from the petitioner-Company approached the Tehsildar concerned, respondent no.4, for issue of revenue extracts in order to enable them to register their sale deeds. However, respondent no.4 arbitrarily did not provide the same to them, citing the attachment by respondent no.3 as ground for the same, even though the said lands/apartments were not subject matter of any attachment under the attachment orders in question. It is further averred that it was only when the said purchasers demanded a copy of the order of respondent no.3 passed in that regard from respondent no.4 that he, without any justification or warrant, addressed communication no.383/08/GN/19-20 dated 25.02.2020, seeking permission to issue such revenue extracts in favour of various individuals who had purchased land and residential apartments which were not subject matter of any attachment.

10. It is further stated that it was in response to the above said communication of respondent no.4 that respondent no.3 addressed the impugned communication bearing F.No.ECIR/03/DLZO-II/2017/AD(AK)/17058(A) dated 18.03.2020 to respondent no.4 requiring him that revenue extracts of even those properties earlier belonging to Zahoor Ahmad Shah Watali and his family members may not be issued. The petitioner-Company is aggrieved of this communication dated 18.03.2020 and challenges the same herein on various grounds taken in the petition.

11. Respondents 2 and 3 have filed their reply; whereas respondent no.4 has chosen not to file his reply. In fact, the right to file reply of respondent no.4 stands closed by order dated 31.05.2021 and the said respondent was ordered to be proceeded ex parte.

12. In the reply affidavit filed on behalf of respondents 2 and 3, it is stated that ECIR no.ECIR/03/DLZO-II/2017 was recorded on 14.06.2017

consequent upon the registration of an FIR by the National Investigation Agency (NIA), bearing no.RC-10/2017/NIA/DLI dated 30.05.2017 for the

commission of offences under Sections 120- B/121/121-A Indian Penal Code read with Sections 13/16/17/18/20/38/39 and 40 of UAPA against one

Hafiz Muhammad Saeed and Zahoor Ahmad Shah Watali, the charge sheet dated 18.01.2018 vis-à-vis which is stated to have been filed by the NIA

against several persons. It is also stated that subsequently a supplementary charge sheet was also filed by the NIA whereby one Naval Kishore

Kapur was also arrayed as an accused. It is averred that the specific allegation against the Zahoor Ahmad Shah Watali was that he was one of the

conduits responsible for arranging, raising, receiving and collecting funds domestically and abroad through various illegal channels, including

hawala, for funding separatist and terrorist activities in the then State of Jammu and Kashmir. Based on the said NIA FIR, it is stated, the

Directorate of Enforcement recorded the aforesaid ECIR on 14.06.2017.

13. It is specifically stated that during the investigation of the said ECIR, proceeds of crime amounting to Rs.8.93 Crore received by Zahoor Ahmad

Shah Watali were identified. It is further averred in the reply affidavit that during investigation it was noticed that Zahoor Ahmad Shah Watali had

purchased parcels of land by piecemeal in the name of his family members from 2004. Accordingly, the properties in the name of Zahoor Ahmad

Shah Watali and his family members, equivalent in value to the proceeds of crime, were provisionally attached by PAO Nos. 03/2019 dated

11.03.2019 [this attachment order appears to be concerning an immovable property, namely, L-25/4, Entire Basement and Ground Floor, DLF Phase-

II, Gurgaon, Area 210 Sq. Metres, valuing Rs.1.031, in the name of wife of Zahoor Ahmad Shah Watali]; PAO no.04/2019 dated 16.04.2019 and

PAO No.10/2019 dated 31.07.2019, which were confirmed by the Adjudicating Authority vide orders dated 20.08.2019, 09.10.2019 and 10.01.2020.

The Prosecution Complaint against Zahoor Ahmad Shah Watali and the petitioner-Company and others is stated to have been filed under Section 45

of the Act, before the Special Court, Patiala House, New Delhi, which Court is stated to have taken cognizance of the Complaint on 06.02.2021.

14. In para 2 under the heading "para-wise comments on the issue" it is admitted that communication dated 18.03.2020 was sent to respondent

no.4 on receipt of his communication dated 25.02.2020 intimating, inter alia, that documents submitted reveal/mention that some of the immovable properties earlier belonging to Zahoor Ahmad Shah Watali and his family stand mutated/transferred to some other individuals through different mutations. It is averred that in response to his letter, communication dated 18.03.2020 was sent to respondent no.4 intimating therein that the investigation under the Act is still under way against Zahoor Ahmad Shah Watali and his family members, the revenue extracts of even those properties earlier belonging to Zahoor Ahmad Shah Watali and his family members may not be issued.

15. I heard learned counsel for the parties and considered the matter.

16. The simple case of the petitioner-company, as put forth by Mr. R. A. Jan, learned Senior Counsel, is that the power and authority of the

Enforcement Directorate is circumscribed to only such immovable properties as are attached under Section 5 of the Act. He submitted that it is the

admitted case of respondents 2 and 3 that 30 Kanals and 8.5 Marlas of land situated at Sozeith, Goripora, Narbal, Budgam, Kashmir, belonging to the

promoters of the petitioner-Company, stand attached by two PAOs bearing nos.04/2019 dated 16.04.2019 and 10/2019 dated 31.07.2019, confirmed

by the Adjudicating Authority by orders dated 09.10.2019 and 10.01.2020, and that there is neither any attachment order passed by the competent

authority in relation to rest of the properties lying at Sozeith, Goripora, Narbal, Budgam, Kashmir, belonging to the promoters of the Company, nor is

there any specific allegation made vis-à-vis such properties. The learned Senior Counsel submitted that in view of the aforesaid admitted position,

there was no reason, cause or justification in law for respondent no.3 to addressed the impugned communication to respondent no.4. The learned

counsel submitted that the impugned communication, thus, is totally arbitrary and suffers from the vice of being ultra vires the power and authority

vested in the competent authorities of the Directorate of Enforcement under Section 5 of the Act. The learned counsel submitted that the impugned

action of respondent no.3 clearly offends the constitutionally guaranteed rights of the petitioner- Company and its promoters under Articles 19(1)(g)

and 300-A of the Constitution of India and, therefore, renders the same illegal.

17. The learned counsel further submitted that the factual circumstance and

foundation on which the impugned action of respondent no.3, as stated in the impugned communication, was premised, is now non-existent, inasmuch as, the investigation referred to therein, has already been completed and has culminated into filing of a final report/complaint before the Court of Additional Sessions Judge, Patiala House, New Delhi; therefore, the impugned communication is without any basis.

18. On the other hand, it is not denied on behalf of respondents 2 and 3 that there is no order of attachment by the competent authority under Section 5 of the Act vis-À-vis the properties with respect to which the impugned communication has been issued. However, it is their stand that further investigation against Zahoor Ahmad Shah Watali and his family members is still in progress; that if the properties are transferred and mutated in the name of third parties, it may result in non-availability of these properties for further attachments and may also jeopardise the ongoing investigation; and that there is possibility of siphoning off the proceeds of crime in the guise of such transfers and mutations in revenue records. Mr. T. S. Shamsi, learned ASGI, submitted that the power to issue the impugned communication by respondent no.3 is traceable to the provision of Section 5 of the Act.

19. It may be observed here that it is the specific case of respondents 2 and 3, as averred by them in their reply, that during the investigation of the ECIR in question, proceeds of crime amounting to Rs.8.93 Crore received by Zahoor Ahmad Shah Watali were identified, and that during investigation it was noticed that Zahoor Ahmad Shah Watali had purchased parcels of land by piecemeal in the name of his family members from 2004.

Accordingly, the properties in the name of Zahoor Ahmad Shah Watali and his family members, equivalent in value to the proceeds of crime, were provisionally attached by three different orders, namely, PAO Nos. 03/2019 dated 11.03.2019, 04/2019 dated 16.04.2019 and 10/2019 dated 31.07.2019, confirmed by the Adjudicating Authority vide orders dated 26.08.2019, 09.10.2019 and 10.01.2020. These properties, as mentioned earlier, are situated at, Gurgaon and in Kashmir at Sozeith, Goripora, Narbal, Budgam. In fact, it is also specifically averred that the Enforcement Directorate on 24.08.2020 has filed the Prosecution Complaint against Zahoor Ahmad Shah Watali and the petitioner-Company & others.

20. So, it is in context of the above admitted facts that the limited question

mentioned at the outset of this judgment arises for consideration and determination. The answer to the question has to be found in the relevant provision of the, which is Section 5 thereof.

21. First and the foremost, the object of the Act, is to be borne in mind, which is to prevent money laundering. With a view to achieving that object, the law provides to confiscate the property derived from, or involved in, money laundering. To confiscate such property, the Act, provides a procedure under Chapter III, captioned Attachment, Adjudication and Confiscation. The first provision that falls in Chapter III of the Act is Section 5 thereof which reads as under:

Â 5. Attachment of property involved in money laundering.Â

Â (1) Where the Director or any other officer not below the rank of Deputy Director authorised by the Director for the purpose of this section, has reason to believe (the reason for such belief to be recorded in writing), on the basis of material in his possession, that.Â

(a) any person is in possession of any proceeds of crime; and

(b) such proceeds of crime are likely to be concealed, transferred or dealt with in any manner which may result in frustrating any proceedings relating to confiscation of such proceeds of crime under this Chapter; he may, by order in writing, provisionally attach such property for a period not exceeding

one hundred and eighty days from the date of the order, in such manner as may be prescribed:

Provided that no such order of attachment shall be made unless, in relation to the scheduled offence, a report has been forwarded to a Magistrate

under Section 173 of the Code of Criminal Procedure, 1973 (2 of 1974), or a complaint has been filed by a person authorised to investigate the offence

mentioned in that Schedule, before a Magistrate or court for taking cognizance of the scheduled offence, as the case may be, or a similar report,

complaint has been made or filed under the corresponding law of any other country:

Provided further that, notwithstanding anything contained in first proviso, any property of any person may be attached under this section if the Director

or any other officer not below the rank of Deputy Director authorised by him for the purposes of this section has reason to believe (the reasons for

such belief to be recorded in writing), on the basis of material in his possession,

that if such property involved in money laundering is not attached

immediately under this Chapter, the non-attachment of the property is likely to frustrate any proceeding under this Act:

Provided also that for the purposes of computing the period of one hundred and eighty days, the period during which the proceedings under this section

is stayed by the High Court, shall be excluded and a further period not exceeding thirty days from the date of order of vacation of such stay order shall

be counted.

(2) The Director, or any other officer not below the rank of Deputy Director shall, immediately after attachment under sub-section (1), forward a copy

of the order, along with the material in his possession, referred to in that sub-section, to the Adjudicating Authority, in a sealed envelope, in the manner

as may be prescribed and such Adjudicating Authority shall keep such order and material for such period as may be prescribed.

(3) Every order of attachment made under sub-section (1) shall cease to have effect after the expiry of the period specified in that sub-section or on

the date of an order made under sub-section (3) of Section 8, whichever is earlier.

(4) Nothing in this section shall prevent the person interested in the enjoyment of the immovable property attached under sub-section (1) from such

enjoyment.

Explanation.â?" For the purpose of this sub-section, â??person interestedâ??. in relation to any immovable property, includes all persons claiming or

entitled to claim any interest in the property.

(5) The Director or any other officer who provisionally attaches any property under sub-section (1) shall, within a period of thirty days from such

attachment, file a complaint stating the facts of such attachment before the Adjudicating Authority.â??"

22. A bear perusal of sub-section (1) of Section 5 of the Act makes it manifest that if the officer designated in the provision of law has reason to

believe that any person is in possession of any proceeds of crime and such proceeds of crime are likely to be concealed, transferred or dealt with in

any manner which may result in frustrating any proceedings relating to confiscation by an order in writing provisionally attach such property in the

prescribed manner for the given period of time. It is mandatory for the Director

or the officer authorised by him not below the rank of Deputy

Director making such order to record in writing the reasons for such belief and the order then remains subject to confirmation by the Adjudicating

Authority. The provision of law does not envisage issuing any restraints by the designated officer vis-à-vis a property about which there is neither

such reason recorded nor any provisional order of attachment made, muchless an officer of the rank of Assistant Director. The important essential

ingredients for making of the provisional order of attachment are: that it must be made by the Director or any other officer not below the rank of

Deputy Director authorised by the Director for the purpose of the said Section; such officer must have "the reason to believe" that any person is

in possession of any proceeds of crime, which reason has to be essentially recorded in writing; such reason to believe must be founded on the basis of

material in his possession; and that "such proceeds of crime are likely to be concealed, transferred or dealt with in any manner which may result in

frustrating any proceedings relating to confiscation of such proceeds of crime".

23. In the instant case, except issuing the impugned communication dated 18.03.2020 to the concerned Tehsildar directing him not to issue revenue

extracts of even those properties earlier belonging to Zahoor Ahmad Shah Watali and his family members, that too, by an officer of the rank of

Assistant Director, not designated in sub-section (1) of Section 5 of the Act, no other procedure contemplated by the provision of law has been

followed. Instead it is consistently stated that the case is under further investigation and that mutations and registration of the properties at this stage in

favour of third party may result in non-availability for attachments and may also jeopardise the ongoing investigation and siphoning off proceeds of

crime. Curiously, even this satisfaction is not attributed to the officer designated in Section 5(1) or authorised in accordance with the mandate

contained therein. Assistant Director is no body either in terms of the provision of Section 5(1) of the Act or in terms of Rule 5 of the Prevention of

Money-laundering (Taking Possession of Attached or Frozen Properties Confirmed by the Adjudicating Authority) Rules, 2013, which prescribes the

manner of taking possession of immovable property.

24. The provision of law manifestly, without any doubt, mandates that there must be material to found the belief, meaning thereby that such material

has to be in existence at the time such belief is entertained and at the time of making the provisional order of attachment. So, for making the order of attachment, there has to be evidence in existence. Conversely, if there is no provisional order of attachment made, it connotes that as at present there is no evidence in existence. The law does not envisage taking such an action on the presumption that in future such reason to believe or evidence/material may come into existence. This tantamount to placing the cart before the horse; and it hardly needs to be emphasised that carts don't draw the horses. The satisfaction about the ingredients essential to making the provisional order of attachment must relate to the present time, not to presumptive future.

25. In view of the clear language of the provision of law, I am of the considered view that it is not permissible for the designated officer of Directorate of Enforcement, acting under the provisions of Act, to ask the Tehsildar, Narbal, Budgam, Kashmir, not to issue revenue extracts vis-à-vis the properties which, admittedly, have not been attached under Section 5 of the said Act and have, in fact, been left out of attachment. The question of doing so by respondent no.3, who is neither the Director or an officer of the rank not below the rank of Deputy Director and authorised by the Director under sub-section (1) of Section 5 for the purpose, is even remote, impermissible and without jurisdiction. If the concerned competent authority prescribed in Section 5 of the Act had the requisite reason to believe, evidence and satisfaction of the kind and nature mandated by the provision of law, nothing prevented him from making the provisional order of attachment to preserve the properties for confiscation. Admittedly, nothing like that has been done, the only legal inference available is that there must have been a reason for the authority for not doing that, too; and that reason by itself which has prevented him from making such an order is the safeguard for the petitioner-Company against arbitrary action. It becomes manifest that what could not be done by the competent authority directly in accordance with law has been sought to be done by the incompetent authority indirectly in violation of the law by the impugned communication.

26. This Court thus is of the view and concludes that the impugned communication dated 18.03.2020 is not only antithetic to the essentials envisaged

by the provision of law, but is also without jurisdiction, and, therefore, the communication in question is rendered wholly unwarranted and illegal. It, therefore, deserves to be quashed. The question involved is, accordingly, answered in negative.

27. Coming to the reliefs prayed for in the petition, the petitioner-Company, apart from seeking quashing of the impugned communication dated

18.03.2020 addressed by respondent no.3 to respondent no.4, has prayed for issuance of consequential mandamus to respondent no.4. I think once the

impugned communication dated 18.03.2020 is declared illegal and is quashed, the consequence thereof must follow. The advice and instructions sought

by respondent no.4 vide his communication no.383/08/GN/19-20 dated 25.02.2020 in unnumbered para 4 thereof related to a period prior to filing of

the Investigation Report/Complaint before the Court of law. It be reiterated here that ECIR no.ECIR/03/DLZO-II/2017 was recorded on 14.06.2017;

the three provisional attachment orders, as stated by the respondents in their reply, were passed by the competent authority on 11.03.2019, 16.04.2019

and 31.07.2019; these orders were confirmed by the Adjudicating Officer on 20.08.2019, 09.10.2019 and 10.01.2020; the Tehsildar, Narabal, Budgam,

sought instructions from Assistant Director, respondent no.3 vide communication dated 25.02.2020 when the case was, admittedly, under investigation;

and the impugned communication is dated 18.03.2020. Obviously, it is a date falling earlier to the filing of the final report/complaint before the court of

competent jurisdiction when the case was without doubt under investigation. It may be mentioned here that the final report/complaint by the

Enforcement Directorate is stated to have been filed before the competent court of jurisdiction on 24.08.2020. So, once the final report/complaint has

been filed by the Directorate of Enforcement and there being no other attachment order passed by the competent authority relating to any other

properties, legally, there should be no impediment in the way of Tehsildar concerned in discharging his official functions in accordance with law in

relation to the properties which are not covered by the attachment orders passed by the competent authority. Furthermore, now that the response of

respondent no.3 to respondent no.4 in consequence of the aforesaid communication dated 25.02.2020, viz the impugned communication dated

18.03.2020, has been declared illegal and liable to be quashed, respondent no.4, is expected to understand what does this legally mean and legally he is

bound to act in the matter in accordance with the provisions of the Land Revenue Act and the rules framed thereunder.

28. This writ petition is, accordingly, allowed. The impugned communication, bearing F.No. ECIR/03/DLZO-II/2017/AD(AK)/ 17058(A) dated

18.03.2020, issued by respondent no.3 to respondent no.4, to the extent in para 3 thereof it directs that revenue extracts of even those properties

earlier belonging to Zahoor Ahmad Shah Watali and his family members may not be issued, is quashed. In consequence thereof, if there is any

application for issuance of revenue extracts pending or filed before respondent no.4 or before the concerned officials subordinate to him vis-à-vis

such earlier properties of Mr. Zahoor Amad Shah watali as are not presently attached by the competent authority under Section 5 of the Act,

respondent no.4 is directed to proceed therein in accordance with the law governing the subject.

29. This also disposes of the connected CM.

30. No order as to costs.