

(2005) 04 CHH CK 0006

In the Chhattisgarh High Court

Case No : L.P.A. No's. 14, 24 and 25 of 2001, 34 of 2003 and 64 of 2004 and etc. etc.

V.K. Walnekar and Others

APPELLANT

Vs

Bilaspur Raipur Kshetriya Gramin Bank and Another

RESPONDENT

Date of Decision : 29-04-2005

Acts Referred:

Constitution of India, 1950 — Article 13(3), 141, 225
Government of India Act, 1915 — Section 108
Madhya Pradesh Re-organisation Act, 2000 — Section 2, 21, 22, 23, 25
States Reorganisation Act, 1956 — Section 49, 52, 54, 57

Citation : AIR 2006 Chh 92

Hon'ble Judges : Sunil Kumar Sinha, J;Fakhruddin, J

Bench : Full Bench

Advocate : N.K. Shukla, G.S. Agrawal, B.K. Rawat, H.B. Agrawal, P. Diwakar, Prashant Jayaswal and R.S. Jaiswal and Shailendra Shukla, B.P. Sharma, D.N. Prajapati, Pankaj Agrawal, Pritha Ghoshal, Ali Asgar, Vinay Pandey, Parag Kotecha, M.D. Sharma, B.P. Gupta, V.G. Tamaskar, M.P.S. Bhatia, Sanjay Kumar Agrawal, Anand Tiwari, Jitendra Pali, Prateek Sharma, A.N. Bhakta, K.R. Nair, P.S. Koshy, Y.C. Sharma and Manoj Paranjpe, Ravish Chandra Agrawal, AG, Promod Verma, Addl. A.G., Prashant Mishra, Addl. A.G. and N.K. Agrawal, Dy. A.G., Thakur Vijay Singh, Asstt. S.G., Manindra Shrivastava and Afroz Khan, for the Appellant;

Final Decision : Dismissed

Judgement

Sunil Kumar Sinha, J.—In this batch of appeals, a question to be considered is whether the Letters Patent Appeals are maintainable in this High Court?

2. The resume necessary for adjudication is as under:

The State of Chhattisgarh came into existence on 1st of November 2000, that is the appointed day, pursuant to M.P. Reorganisation Act, 2000 (hereinafter referred to as the Act of 2000). It is a successor State. Part IV of the Act of 2000 relates to establishment of the High Court. Section 21 provides that from the

appointed day, there shall be a separate High Court for the State of Chhattisgarh (hereinafter referred as "the High Court of Chhattisgarh") and the High Court of Madhya Pradesh shall become the High Court for the State of Madhya Pradesh. Section 22 provides for Judges of Chhattisgarh High Court and Section 23 provides for the jurisdiction of the Chhattisgarh High Court. It has been stipulated in the Act of 2000 that the High Court of Chhattisgarh shall have, in respect of any part of the territories included in the State of Chhattisgarh, all such jurisdiction, powers and authority, as under the law in force immediately before the appointed day are exercisable in respect to that part of the said territories by High Court of Madhya Pradesh. Section 25 provides for practice and procedure of the High Court of Chhattisgarh. It has been provided that subject to the provisions of Part IV, the law in force immediately before the appointed day with respect to practice and procedure in the High Court of Madhya Pradesh shall, with necessary modifications, apply in relation to the High Court of Chhattisgarh and accordingly, the High Court of Chhattisgarh shall have all such powers to make rules and orders with respect to practice and procedure.

3. Since the date of its formation, admittedly, the High Court of Madhya Pradesh was having jurisdiction to entertain the Letters Patent Appeals and such appeals were frequently entertained. This jurisdiction of appeal which was originally conferred under Clause 10 of the Letters Patent of the Nagpur High Court continued in the High Court of Madhya Pradesh also.

4. Thereafter, a great event took place by coming into force of a new Act, known as M.P. Uchaha Nyayalay (Letters Patent Appeals Samapti) Adhiniyam (29 of 1981 hereinafter referred to as the "Act of 1981"). This Act took away the jurisdiction of the High Court to entertain fresh Letters Patent Appeals. The validity of this Act was challenged before the High Court of Madhya Pradesh and the Full Bench of the High Court ultimately pronounced the judgment dated 27-8-1984 holding the Act of 1981 to be ultra vires of the powers of the State Legislature. It was held by the Full Bench (Reported in Balkrishna Das and Others Vs. Perfect Pottery Co. Ltd. and Others, , in case of Balkrishna Das Malpani and Ors. v. The Perfect Pottery Co. Ltd. and Ors.) that the law affecting inherent jurisdiction of the High Court which was conferred by the Letters Patent while constituting and organizing the High Court could not be taken away by law passed by the State Legislature in exercise of the powers under Entry 11 -A of List-III of the 7th Schedule as the constitution and organization which includes the conferral of inherent jurisdiction is covered only by Entry 78 of List-I. It is after passing of this Full Bench decision and after holding the Act of 1981 as ultra-vires the Letters Patent Appeals were again being entertained by the High Court of Madhya Pradesh.

5. The aforesaid decision of the High Court of M. P. was challenged before Hon"ble the Apex Court in Civil Appeal Nos. 1222-1224 of 1985. These appeals were allowed by the Supreme Court vide order/judgment dated 11-1-2005 (Reported in Jamshed N. Guzdar Vs. State of Maharashtra and Others, in case of

State of Madhya Pradesh v. The Perfect Pottery Co. Ltd. and Ors. and the impugned order passed by the Full Bench of the High Court of M. P. was set aside.

6. As an effect of passing of the aforesaid judgment by the Apex Court, the said Act No. 29 of 1981 again came into operation and ultimately the position revealed that the appeals under Clause 10 of the Letters Patent were held to be not maintainable by operation of law i.e., by coming into force of the M. P. Uchha Nyayalay (Letters Patent Appeal Samapti) Adhiniyam 1981. It is in between this period of 27-8-1984 and 11-1-2005, the M.P. Reorganisation Act 2000 came into force and High Court of Chhattisgarh was created as an effect of Section 21 of the aforesaid Act on 1st of November, 2000.

7. After coming into existence of High Court of Chhattisgarh, the Letters Patent Appeals were filed and were taken up for hearing by this Court. However, when the Act of 1981 was held to be valid by the Apex court, and in consequence thereof, Letters Patent Appeals have been held to be not maintainable in the High Court of Madhya Pradesh., the objections are being taken for the first time in these appeals that these appeals are also not maintainable in the High Court of Chhattisgarh.

8. Taking objection regarding maintainability, the first submission is that the High Court of Chhattisgarh is not a successor High Court of the High Court of Madhya Pradesh. It is a separate High Court. Therefore, unless the jurisdiction of Letters Patent is independently available to this High Court, the High Court of Chhattisgarh will not have jurisdiction to entertain the Letters Patent Appeals.

9. The second submission is that after coming into operation of the Act 1981 the Letters Patent Appeals cannot be entertained by this Court.

10. On the other hand learned Counsel appearing for the appellants in various appeals raised almost similar points. Their contention is that this High Court is a successor High Court of the High Court of Madhya Pradesh as it came into existence after bifurcation as an effect of coming into force of the Reorganisation Act 2000. By virtue of Section 25, the law in force immediately before, the appointed day with respect to the practice and procedure of the High Court of M. P. was applicable in relation to this High Court and since on the appointed day, the High Court of M. P. was having jurisdiction to entertain the Letters Patent Appeals, therefore, the successor High Court will also have the same jurisdiction. It is also argued that this High Court has assumed jurisdiction by adapting the "Law of Letters Patent" as the same was law in force, therefore, this High Court has nothing to do with the provisions of Act of 1981 which took away the jurisdiction of Letters Patent Appeals and was ultimately held to be valid by the announcement of the Apex Court. Since it was an event of the State of Madhya Pradesh and it was not in operation on the appointed day it will have no effect over the jurisdiction of this Court which has independently adapted the Letters Patent as the practice and procedure of the High Court of Madhya Pradesh. It is also argued that as the Act of 1981 was not in operation on the appointed day, it

cannot be held to be adapted by this State.

11. Now entering into the main controversy involved in these appeals, first of all, it has to be determined as to whether this High Court is a successor High Court of the High Court of Madhya Pradesh or not? To deal with this question, various provisions of the Reorganisation Act are to be looked into. As referred to above, Section 21 of the said Act is to be considered. The said section reads as under:

21. High Court of Chhattisgarh.-

(1) As from the appointed day, there shall be a separate High Court for the State of Chhattisgarh (hereinafter referred to as "the High Court of Chhattisgarh") and the High Court of Madhya Pradesh shall become the High Court for the State of Madhya Pradesh (hereinafter referred to as the High Court of Madhya Pradesh).

(2) The principal seat of High Court of Chhattisgarh shall be at such place as the President may, by notified order, appoint.

(3) Notwithstanding anything contained in Sub-section (2), the Judges and division courts of the High Court of Chhattisgarh may sit at such other place or places in the State of Chhattisgarh other than its principal seat as the Chief Justice may with the approval of the Governor of Chhattisgarh, appoint.

Section 22 of the Act is also equally important which provides about the Judges of the High Court. This section is also quoted as follows:

22. Judges of Chhattisgarh High Court-

(1) Such of the Judges of the High Court of Madhya Pradesh holding office immediately before the appointed day as may be determined by the President shall on that day cease to be Judges of the High Court of Madhya Pradesh and become Judges of the High Court of Chhattisgarh.

(2) the persons who by virtue of Sub-section (1) become Judges of the High Court of Chhattisgarh shall, except in the case where any such person is appointed to be the Chief Justice of that High Court, rank in the Court according to the priority of their respective appointments as Judges of the High Court of Madhya Pradesh.

12. The words used in section 21 clearly show that the High Court for this State shall be a separate High Court. This event and mode of formation of High Court in the successor State of Chhattisgarh is self evident of the fact that it is a new creation. These provisions of Chapter-IV regarding creation of separate High Court and thereafter about the Judges, Jurisdiction, practice and procedure, custody of seal and powers of Judges etc., are to be conjointly read with the other provisions regarding jurisdiction has been given u/s 23 of the said Act. Section 23 is also quoted below:

23. Jurisdiction of Chhattisgarh High Court. The High Court of Chhattisgarh shall have, in respect of any part of the territories included in the State of

Chhattisgarh, all such jurisdiction powers and authority as, under the law in force immediately before the appointed day, are exercisable in respect to that part of the said territories by the High Court of Madhya Pradesh.

13. Not only this, the provisions of Section 25 further indicate that though the law in force immediately before the appointed day with respect to practice and procedure in the High Court of Madhya Pradesh shall apply to this High Court, but this section also provides that this High Court shall have all such powers to make rules and orders with respect to practice and procedure as are immediately before the appointed day exercisable by the High Court of Madhya Pradesh. The proviso to Section 25 has also been given which lays down that the Rules and orders of the M. P. High Court can be varied or revoked by rules or orders made by the High Court of Chhattisgarh. These provisions clearly indicate that this High Court will function as a new High Court with all these rules and orders as may be framed by it at the appropriate stage.

14. Another important circumstance is that this Act of 2000 does not use the word like successor High Court at any place. There is also not any such section like Section 49 of the Act of 1956 which provided a deeming fiction regarding the High Courts after formation of the then new States under the said Act.

15. We have gone into the provisions of the Act and we are of the opinion that the provisions of the Act are suggestive of the fact the High Court of Chhattisgarh is a new creation and the same cannot be said to be or deemed to be the successor High Court of the High Court of Madhya Pradesh. We hold that it is a separate High Court and is not a successor High Court of the High Court of Madhya Pradesh.

16. Now coming to the next question about the jurisdiction of the High Court especially with reference to the Letters Patent first of all, the origin of the word in its true legal meaning is to be considered.

17. While dealing with the matter of P.V. Hemalatha Vs. Kattamkandi Puthiya Maliackal Saheeda and Another, , Hon''ble the Apex Court vide Para 36 of the judgment quoted as under:

Letters patent is a word of definite legal meaning. It is derived from the Latin words *litterae patentes*. The Letters Patent are so called because -

they are open letters; they are not sealed up, but exposed to view, with the great seal pendant at the bottom; and are usually directed or addressed by the king to all his subjects at large. And therein they differ from certain other letters of the king, sealed also with the great seal, but directed to particular persons, and for particular purposes which therefore, not being proper for public inspection, are closed up and sealed on the outside, and are thereupon called *writs close*, *litterae clausae*, and are recorded in the close rolls, in the same manner as the others are in the patent rolls.

(See Blackstone's Commentaries on the Laws of England, Vol. II pp. 284-85)

It has been further mentioned in this judgment vide Para 37 that:

Different Letters Patent have been handed down by the sovereign in British India to chartered High Courts which included only Judicature for Bengal, Madras, Bombay, North-West Provinces (Allahabad) and others like Patna (1916), Lahore (1919), Rangoon (1922). The history of these Courts is that the sovereign established them as superior Courts in British India under the Indian High Courts Act of 1861 and powers and jurisdiction of Courts including Judges of these Courts were laid down in the Letters Patent.

18. If the history in relation to the Letters Patent of the High Court at Nagpur is seen it would be evident that the High Court of Nagpur was established under the Letters Patent issued by King George, The Fifth, on 2-1-1936 u/s 108 of the Government of India Act 1915 and by the legal fiction the jurisdiction extended under Article 225 of the Constitution of India. After the State Reorganisation Act, 1956 was applied, the erstwhile State of Madhya Pradesh (undivided prior to 1-11-2000) was formed by including the old States of Madhya Pradesh, Madhya Bharat, Bhopal and Vindhya Pradesh. The Courts of Judicial Commissioner in the State of Bhopal and Vindhya Pradesh and the High Court of Madhya Bharat were abolished and the then existing High Court of M. P. at Nagpur by virtue of Article 225 of the Constitution of India, thus became the High Court of the new State of the Madhya Pradesh. As the High Court at Nagpur was established by Letters Patent issued u/s 108 of the Government of India, Act, 1915, by virtue of all these, it was exercising jurisdiction of the Letters Patent.

19. In this back ground, we take the aid of Hemlatha's case. Para 17 of the said Judgment is important. Just like the High Court of Kerala as it was the subject matter of the said judgment, the High Court of Chhattisgarh is also a newly constituted Court for the newly formed State of Chhattisgarh in the year 2000. Admittedly, it is not a Chartered High Court continuing from the British period and the Letters Patent jurisdiction as has been vested with the chartered High Court is not originally available with this High Court. Now the question arises that when this High Court is not a Chartered High Court whether it assumes Letters Patent jurisdiction under the provisions of the Act of 2000 or not ?

20. The argument advanced is that by virtue of Section 25, the law in force immediately before the appointed day with respect to practice and procedure of the High Court of Madhya Pradesh have been made applicable in relation to the High Court of Chhattisgarh and all such jurisdiction, powers and authority under the Law in force immediately before the appointed day are made exercisable by the High Court of Chhattisgarh, therefore Letters Patent jurisdiction is also vested in this High Court.

21. Section 23 is about the "jurisdiction" of the High Court of new State, Section 25 is the subject of "practice and procedure", Section 26 is about the "custody of the seal" and Section 28 is the subject of "powers of the Judges". We have already quoted Sections 21, 22 and 23 of the Act in earlier part of the judgment.

Now Sections 25 and 28 are pertinent and reproduced as follows:

25. Practice and procedure in Chhattisgarh High Court.- Subject to the provisions of this Part, the law in force immediately before the appointed day with respect to practice and procedure in the High Court of Madhya Pradesh shall, with the necessary modifications, apply in relation to the High Court of Chhattisgarh and accordingly, the High Court of Chhattisgarh shall have all such powers to make rules and orders with respect to practice and procedure as are immediately before the appointed day exercisable by the High Court of Madhya Pradesh;

Provided that any rules or orders which are in force immediately before the appointed day with respect to practice and procedure in the High Court of Madhya Pradesh shall, until varied or revoked by rules or orders made by the High Court of Chhattisgarh, apply with the necessary modifications in relation to practice and procedure in the High Court of Chhattisgarh as if made by that Court.

28. Powers of Judges.- The law in force immediately before the appointed day relating to the powers of the Chief Justice, single Judge and division Courts of the High Court of Madhya Pradesh and with respect to all matters ancillary to the exercise of those powers shall, with the necessary modifications, apply in relation to the High Court of Chhattisgarh.

22. Section 33 deals with the saving clause, the same is also quoted as under:

33. Saving.- Nothing in this Part shall affect the application to the High Court of Chhattisgarh of any provisions of the Constitution, and this part shall have effect subject to any provisions that may be made on or after the appointed day with respect to that High Court by any Legislature or other authority having power to make such provision.

23. While dealing the matter in P.V. Hemalatha's case, the apex Court observed vide Para 24 that the scheme of the Act (Act of 1956) as discloses on a conjoint reading of Sections 52, 54 and 57, makes it manifest that subjects "practice and procedure" and "powers of Judges" specifically covered by Sections 54 and 57 respectively are treated separately from "jurisdiction" dealt with in Section 52 of the SR Act, 1956. The expression "jurisdiction" - original or appellate, in Section 52 has, therefore, to be assigned a restrictive meaning as not to include within it "practice and procedure" of the High Court and "powers of Judges" which are subjects separately dealt with in Sections 54 and 57 respectively. The expression "other jurisdiction" used in Section 52, therefore, has to be understood as not including in it the law relating to "practice and procedure of the High Court" and "powers of Judges" which are subjects separately dealt with in Sections 54 and 57 of the SR Act, 1956.

24. The Hon''ble Apex Court has further laid down vide Para 25 of the said Judgment that the reason for taking such view is that if the expression in Section 52 "other jurisdiction" associated with the words "original and appellate" is

interpreted to include "practice, procedure" and "powers of Judges of a High Court", a very incongruous result would ensue which according to Apex Court can never have been intended by the legislature which was enacting a transitory provision to lay down an uniform procedure for all the integrating territories of the High Court of a new State until suitable legislation on the subject is brought into force. Dealing all these points and the further arguments raised by counsel in that case, the Apex Court held vide last part of Para 26 of the judgment as under:"...In the light of the scheme contained in all the provisions under Part V of the SR Act, 1956, we do not find it possible to accept the argument advanced for the petitioner that the Letters Patent of the Madras High Court can be made applicable to the cases arising from Calicut as part of the erstwhile Malabar district of the erstwhile State of Madras which now forms part of the territories of the new State of Kerala.

25. If we examine the provisions of Act of 2000 in light of the provisions of SR Act, 1956 then it will appear that all the corresponding section in relation to "jurisdiction", "practice or procedure", "custody of seal", "Judges of High Court" etc. are in pari materia. If the analogy laid down by the Apex Court in P.V. Hemalatha's case is applied, certainly the restrictive meaning is to be given to the words used in Section 23 of the present Act. The present Act uses the words as "all such jurisdiction" in Section 23. This "all such jurisdiction", as held by the Apex Court would not include in it the law relating to "practice and procedure" of the High Court of Madhya Pradesh, it will also not include the "powers of Judges" which are certainly the subjects separately dealt with in Sections 25 & 28 of the Act.

26. In the light of the above discussion, the arguments advanced that by way of "practice and procedure" the Letters Patent of Madhya Pradesh High Court would be applicable to the High Court of Chhattisgarh cannot be accepted and same is being turned down. The words "all such jurisdiction" are to be read subject to the other provisions of the Act. These provisions are transitory provisions and unless the new rules are framed or a new legislation is brought into force no exhaustive meaning to these words are to be given so as to assume special jurisdiction by virtue of practice and procedure.

27. Now coming to the next question, Shri Sanjay K. Agrawal, learned Counsel submits that the Letters Patent has the force of law. He referred to Para 35 of the decision rendered by the Apex Court in the matter of Subal Paul Vs. Malina Paul and Another, which reads as under:

Letters Patent has the force of law. It is no longer res integra. Clause 15 of the Letters Patent confers a right of appeal on a litigant against any judgment passed under any Act unless the same is expressly excluded. Clause 15 may be subject to an Act but when it is not so subject to the special provision the power and jurisdiction of the High Court under Clause 15 to entertain any appeal from a judgment would be effective.

He also refers to Para 9 of the decision rendered in the matter of Sharda Devi Vs. State of Bihar, which is also quoted in Subal Pauls case that

9. A Letters Patent is the charter under which the High Court is established. The powers given to a High Court under the Letters Patent are akin to the constitutional powers of a High Court. Thus when a Letters Patent grants to the High Court a power of appeal, against a judgment of a single Judge, the right to entertain the appeal would not get excluded unless the statutory enactment concerned excludes an appeal under the Letters Patent.

28. The main emphasis is that since the Letters Patent has the force of law, therefore, by virtue of Section 79 of the Act of 2000 it shall be deemed to have been adapted on the appointed day for the purpose of facilitating the application in relation to the State of Chhattisgarh.

29. This argument has to be considered on the face of provisions of Section 79 and also in the light of decision pronounced by the Apex Court holding the Act of 1981 as *intra vires*. First of all, the provisions of Section 79 are to be seen:

79. Power to adapt laws .- For the purpose of facilitating the application in relation to the State of Madhya Pradesh or Chhattisgarh of any law made before the appointed day, the appropriate Government may, before the expiration of two years from that day, by order, make such adaptations and modifications of the law, whether by way of repeal or amendment, as may be necessary or expedient, and thereupon every such law shall have effect subject to the adaptations and modifications so made until altered, repealed or amended by a competent legislature or other competent authority.

(Explanation not quoted)

Section 79 deals about facilitating application of any law made before the appointed day. The word "Law" has been defined vide Section 2(f) of the Act which says that:

2(f). "law" includes any enactment, ordinance, regulation, order, bye-law, rule, scheme, notification or other instrument having immediately before the appointed day, the force of law in the whole or in any part of the existing State of Madhya Pradesh;

A bare perusal of this provision indicates that the definition is inclusive and undoubtedly the law of Letters Patent shall be included in the said definition. The Provisions of Section 79 says about the adaptations of the "law made". The word "law made" has great significance. The word "law in force" has been expressed in Article 13(3)(b) which includes law passed or made by the Legislature or other competent authority in the territory of India before the commencement of this Constitution and not previously repealed, notwithstanding that any such law or any part thereof may not be then in operation either at all or in particular area.

30. Section 79 is to be read in a conjoint reading with Section 78 of the Act

which provides for territorial extent of laws. The language in these two sections is clear and unambiguous. These sections provide that the laws which were applicable to the undivided State of Madhya Pradesh would continue to apply to the new States created by the Act. The laws that operated continue to operate notwithstanding the bifurcation of the erstwhile State of Madhya Pradesh and creation of the new State of Chhattisgarh. They continue in force until and unless altered, repealed or amended. A similar view in relation to Sections 84 & 85 of Bihar Reorganization Act 2000 has been taken by the Apex Court in the matter of The Commissioner of Commercial Tax, Ranchi and Another Vs. Swarn Rekha Cokes and Coals Pvt. Ltd. and Others, which is almost similarly worded. If the law of Letters Patent shall be deemed to be adapted or shall be deemed to have been operating in the State of Chhattisgarh, even then what would come in the way regarding exercise of Letters Patent, would be the "jurisdiction" of the High Court, as has been laid down by the Apex Court in Hemalatha's case that the said jurisdiction was vested in the Chartered High Court only. In view of the decision of the Apex Court in Hemalata's case, it has to be held that such jurisdiction is not vested with this High Court and accordingly the provisions of Sections 78 & 79 would also not come to rescue for entertaining the Letters Patent only on the ground that the law in relation to Letters Patent was operative in the erstwhile State of Madhya Pradesh on the appointed day. Even otherwise, it is held that the law of Letters Patent is deemed to have been adapted by the State of Chhattisgarh, after coming into operation of the Act 1981 and after holding it to be intra vires, it can be assumed that the said law of Letters Patent will cease to be operative in this State also.

31. In view of the decisions of the Supreme Court reported in Food Corporation of India Vs. State of Haryana and Another, , Director of Settlements, Andhra Pradesh and Others Vs. M.R. Apparao and Another, Shri Manindra Shrivastava, and Shri Prashant Mishra, Senior Advocates, argued that the pronouncement of Supreme Court in relation to the Act of 1981 is final and binding, it shall relate back and after this judgment on 11-1-2005, holding the Act of 1981 as intra vires and valid, the Letters Patent Appeals would not be maintainable even otherwise also.

In our opinion, it is a settled principle that the decision of the High Court remains effective till the same is reversed by the Supreme Court. However, as soon as the Supreme Court reverses the judgment it relates back to the original date. The law declared by the Apex Court is the law of the land. When the law made by the Act of 1981 is held to be the "law declared" within the meaning of Article 141 of the Constitution and the judgment relates back by necessary implication, as on today at least even otherwise also leaving all the arguments apart, now the Letters Patent appeal would not lie.

32. In the light of the above discussion, we hold that these Letters Patent Appeals are not maintainable and accordingly, they are dismissed. There shall be no orders as to the costs. A copy of this order be placed in the records of all the

connected cases.

33. Before parting, we appreciate the valuable assistance rendered by the learned Counsel for the parties.