



2026:CGHC:17328

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

Judgment Reserved on 09/04/2026

Judgment Delivered on 16/04/2026

ARBA No. 40 of 2018

- 1** - Chief General Manager Bharat Sanchar Nigam Limited Raipur Circle Raipur, District Raipur, Chhattisgarh.
- 2** - District Telecom Manager Bharat Sanchar Nigam Ltd. Ambikapur, District Surguja, Chhattisgarh.
- 3** - Sub Divisional Officer Telecom, Bharat Sanchar Nigam Ltd. Ambikapur, District Surguja, Chhattisgarh.

... Appellant(s)

Versus

M/s Talat Construction Kharasia Naka, Ambikapur, District Surguja, Chhattisgarh.

Respondent(s)

(Cause-title taken from Case Information System)

For Appellant(s) : Mr. Sandeep Dubey and Mr. Manas Vajpai,
Advocates

For Respondent(s) : Ms. Hamida Siddiqui and Ms. Astha Patel,
Advocates

Hon'ble Shri Bibhu Datta Guru, J

C A V Judgment

1. This appeal under Section 37 of the Arbitration and Conciliation Act, 1996 (for short “the Act, 1996”) is directed against the order dated 11.09.2018 passed by the learned District Judge, Surguja (Ambikapur) in Misc. Civil Case No. 65/2017, whereby the application preferred by the appellants/BSNL under Section 34 of the Act, 1996 has been dismissed and the arbitral award dated 15.04.2017 passed by the learned Sole Arbitrator has been affirmed.
2. For the sake of convenience, the parties shall hereinafter be referred to in accordance with their status before the learned Arbitrator, i.e., the respondent herein shall be referred to as the “claimant” and the appellants herein shall be referred to as the “respondents”.
3. (a) Briefly stated, the facts of the case are that the appellants – Bharat Sanchar Nigam Limited (BSNL), invited tenders bearing Tender Notice No. W-2/34/Tender/TDM/Ambikapur/Cable Construction Work/10-/ for laying underground cables, jointing them etc., at different locations/sites within the jurisdiction of Telecom District Ambikapur, with an estimated cost of ₹25,00,000/-. The respondent/claimant M/s Talat Construction, being the lowest bidder, was awarded the tender and an agreement dated 06.11.2010 came to be executed between the parties.

(b) According to the claimant, only work to the extent of ₹62,388/- was executed by him and despite submission of bills, the payment was not released. It was further contended that the Earnest Money Deposit of ₹62,500/-, which was subsequently converted into Security Deposit, was not refunded. The claimant further asserted that the balance work amounting to ₹24,37,612/- was not awarded to him and therefore

claimed loss of profit at the rate of 15% thereon along with interest, aggregating to ₹6,59,337/-.

(c) The respondents/BSNL, while admitting execution of agreement, specifically denied issuance of any work order beyond the limited work and contended that no right accrued in favour of the claimant for execution of the entire contract. It was further pleaded that the Security Deposit amount had already been refunded pursuant to sanction order and that non-award of further work was on account of vigilance enquiry.

4. The learned Sole Arbitrator, upon adjudication of the claim filed by the Claimant on 23/08/2013, partly allowed the same by its award dated 15/04/2017 and directed payment of ₹62,500/- towards Security Deposit and ₹2,43,761/- towards loss of profit, along with interest @ 10% per annum from 13.03.2013 till realization and further costs amounting to ₹2,00,000/-.
5. The appellants challenged the said award under Section 34 of the Act, 1996; however, the learned District Judge dismissed the application holding that the scope of interference is limited and no ground under Section 34(2) is made out. Hence, this appeal by the appellants/BSNL.
6. (a) Learned counsel for the appellants would submit that the impugned arbitral award as well as the order passed under Section 34 of the Arbitration and Conciliation Act, 1996 are wholly unsustainable in law, being vitiated by patent illegality, perversity, and complete disregard of the contractual terms governing the parties.

(b) It is contended that although the claimant was declared the lowest bidder and an agreement was executed, no work order was ever issued in

respect of the balance work owing to seizure of papers in respect of the vigilance inquiry. In absence of issuance of a work order, no enforceable contractual right accrued in favour of the claimant to execute the entire work. Consequently, the very foundation for claiming damages by way of loss of profit is absent, and the learned Arbitrator has gravely erred in entertaining and allowing such a claim.

(c) It is further submitted that the award of ₹2,43,761/- towards alleged loss of profit is wholly arbitrary and unsupported by any evidence, as the claimant failed to establish either breach of contract or actual loss suffered. In respect of alleged loss of profit, no pleading has been made claimant and neither the issue was framed nor any evidence was adduced in this regard. Therefore, the alleged loss of profit rests on mere conjectures and surmises and is contrary to settled principles of law.

(d) Learned counsel would further argue that the learned Arbitrator has acted in clear contravention of the terms and conditions of the contract and the Notice Inviting Tender (NIT). The relevant clauses, including Clause 5(ii) and Clause 13.3, have been completely overlooked, and the award has been passed beyond the scope of the contract, thereby amounting to a jurisdictional error.

(e) It is also submitted that the grant of interest @ 10% per annum is expressly barred by the contractual stipulations, which prohibit payment of interest on the Security Deposit. In fact, the amount so deposited by the claimant towards the EMD has already been returned to him much before filing of the claim i.e. 19/03/2013. The learned Arbitrator, by

awarding interest contrary to the agreement, has travelled beyond the contract and exceeded his jurisdiction. He would submit that as per Clause 8.1 of the tender document, it is crystal clear that no interest shall be paid by the BSNL on the bid security for any period, whatsoever and as such, the interest awarded by the learned Arbitrator is contrary to the provisions of the tender documents.

(f) Learned counsel further submits that the claimant himself admitted lack of complete records; nevertheless, the learned Arbitrator proceeded to allow the claims without any cogent or reliable evidence. Such findings are perverse and indicative of non-application of mind.

(g) It is also contended that the learned District Judge under Section 34 has failed to discharge its jurisdiction in accordance with law, as it merely reiterated the limited scope of interference without examining whether the award suffers from patent illegality, perversity, or violation of contractual terms and is in conflict with the “Public Policy of India” as contained in Section 34 (2)(b) of the Act. The impugned order, therefore, reflects a mechanical exercise of jurisdiction and is liable to be set aside. In support of his contention, he would place reliance upon the decisions of *Union of India & Others v. Larsen and Tubro Limited (L And T)*, AIR 2026 SC 1284 and *M/s Unibros v. All India Radio*, AIR 2023 SC 5231.

(h) According to the learned counsel for the appellants during pendency of the claim case before the learned Sole Arbitrator, Section 29A was inserted on 23/10/2015. The said provisions speaks about the time limit for arbitral award. According to the said provisions, the

arbitration shall be made by the Arbitral Tribunal within a period of twelve months and with the consent of the parties, the same may be extended for a further period not exceeding six months and the said amendment applies in the pending arbitration. In support of his contention, he would place reliance upon the decision rendered by the Supreme Court in the matter of *Tata Sons Pvt. Ltd. (Formerly Tata Sons Limited) v. Siva Industries and Holding Ltd. & others, (2023) 5 SCC 521*.

7. (i) Learned counsel for the respondent/claimant, *ex adverso*, would submit that the arbitral proceedings in the present case are governed by the unamended provisions of the Arbitration and Conciliation Act, 1996, as the arbitration commenced much prior to the coming into force of the Arbitration and Conciliation (Amendment) Act, 2015. It is contended that in terms of Section 21 read with Section 43(2) of the Act, 1996, arbitral proceedings commence on the date when a request for reference to arbitration is received by the opposite party. In the present case, the notice invoking arbitration was issued and received in the year 2012, and the learned Sole Arbitrator came to be appointed in the year 2013. Thus, the arbitral proceedings undeniably commenced prior to 23.10.2015, i.e., the date on which the Amendment Act of 2015 came into force.
- (ii) Placing reliance upon the judgment of the Hon'ble Supreme Court in *Board of Control for Cricket in India v. Kochi Cricket Pvt. Ltd, (2018) 6 SCC 287*, it is submitted that the provisions introduced by the 2015 Amendment Act are prospective in nature and would apply only to arbitral proceedings commenced after the said amendment, unless the

parties agree otherwise. It is further submitted that the aforesaid principle has been consistently reiterated by the Hon'ble Supreme Court in *HRD Corporation (Marcus Oil and Chemical Division) v. GAIL (India) Ltd. (2018) 12 SCC 471* and *Ssangyong Engineering & Construction Co. Ltd. v. NHAI, (2019) 15 SCC 131*.

(iii) Learned counsel for the respondent further submitted that the present arbitral proceedings are governed entirely by the Principal Act of 1996 (unamended), and consequently, the provisions introduced by the 2015 Amendment particularly Section 29A prescribing time limits for making the award have no application to the present case. It is thus contended that the arbitral award dated 15.04.2017 cannot be assailed on the ground that it was rendered beyond the time limits introduced by the amendment, as such provisions are inapplicable to arbitrations which commenced prior to the amendment.

(iv) Learned counsel would further submit that the appointment of the learned Sole Arbitrator having attained finality under Sections 11(6) and 11(7) of the Act, the arbitral proceedings and the award rendered therein cannot be invalidated on grounds *de hors* the statutory framework applicable to the case. Learned counsel would submit that the scope of interference in the proceedings under Section 34 of the Act is very limited and the Court cannot travel beyond the pleadings and the evidence placed before the Arbitral Tribunal and the grounds specified under Section 34(2) of the Act. According to the learned counsel the amendment Act, 2015 does not apply to the arbitral proceedings already commenced and cannot be given effect retrospectively rather would

apply prospectively. In support of her contention, learned counsel for the respondent would place reliance on the judgment rendered by the Supreme Court in the matter of *M/s. Canara Nidhi Limited v. M. Shashtkala & Others*, AIR 2019 SC 4544 and Delhi High Court in the matter of *Republic of India through Ministry of Defence v. M/s Agusta Westland International Ltd.*, CS(COMM) No. 9/2019 decided on 09/01/2019.

8. I have heard learned counsel for the parties at length and perused the entire record with due care and circumspection.
9. The first contention raised by the learned counsel for the appellants pertains to the applicability of Section 29A of the Arbitration and Conciliation Act, 1996, as introduced by the Arbitration and Conciliation (Amendment) Act, 2015, whereby a time limit has been prescribed for making the arbitral award. It is contended that since the arbitral award in the present case came to be passed on 15.04.2017, i.e., subsequent to the enforcement of the Amendment Act, the same is beyond the statutory period prescribed under Section 29A and is, therefore, liable to be set aside.
10. Controverting the same, learned counsel for respondent has submitted that the arbitral proceedings in the present case had commenced much prior to the coming into force of the Amendment Act, 2015 and, therefore, the provisions of Section 29A, being prospective in nature, would not be applicable to the present case.
11. By placing reliance upon various decisions of the Supreme Court as also the decision rendered by the High Court of Delhi in the matter of

Shapoorji Pallonji and Co. Pvt. Ltd. v. Jindal India Thermal Power Limited, 2020 SCC OnLine Del 2611, the Supreme Court in the matter of *Tata Sons Pvt. Ltd (Supra)* has held that since Section 29A (1) of the Act, as amended, is remedial in nature, it should be applicable to all pending arbitral proceedings as on the effective date i.e. 30/08/2019. In the case at hand, the arbitral proceedings commenced on 23/08/2013 and the award was passed on 15/04/2017 and as such, the provisions of the Section 29A (1) of the Act would not be applicable.

12. A plain reading of Section 26 of the Amendment Act makes it abundantly clear that the provisions of the 2015 Amendment Act do not apply to arbitral proceedings commenced, in accordance with Section 21 of the principal Act, prior to the coming into force of the Amendment Act. Consequently, where arbitral proceedings have commenced before the enforcement of the 2015 Amendment Act, the provisions of Section 29A would have no application.
13. Applying the aforesaid legal position to the facts of the present case, it is not in dispute that the arbitral proceedings had commenced much prior to 23.10.2015, i.e., the date on which the Amendment Act, 2015 came into force. In view of the law laid down by the Hon'ble Supreme Court, the provisions of Section 29A, being prospective in nature, are not applicable to the present arbitral proceedings. Consequently, the contention raised by the appellants that the arbitral award is liable to be set aside on account of being rendered beyond the period prescribed under Section 29A deserves to be, and is hereby, rejected.

14. The next question which arises for consideration is with regard to the scope of interference with an arbitral award under Section 34 of the Arbitration and Conciliation Act, 1996 and the extent to which this Court, in an appeal under Section 37, can examine the findings recorded by the learned Arbitral Tribunal.
15. Since the appellate power u/s 37 of the Act, 1996 would be controlled and would be within the purview of limitation provided u/s 34 of the Act, 1996 to challenge the arbitral award, it would be relevant to refer the provisions of Section 34 of the Act, 1996 which is reproduced herein below:

34. Application for setting aside arbitral award.-

(1) Recourse to a Court against an arbitral award may be made only by an application for setting aside such award in accordance with sub-section (2) and sub-section (3).

(2) An arbitral award may be set aside by the Court only if -

(a) the party making the application furnishes proof that-

(i) a party was under some incapacity. Or

(ii) the arbitration agreement is not valid under the law to which the parties have subjected it or, failing any indication thereon, under the law for the time being in force; or

(iii) the party making the application was not given proper notice of the appointment of an arbitrator or of the arbitral proceedings or was otherwise unable to present his case; or

(iv) the arbitral award deals with a dispute not contemplated by or not falling within the terms of the submission to arbitration, or it contains decisions on

matters beyond the scope of the submission. to arbitration;

Provided that, if the decisions on matters submitted to arbitration can be separated from those not so submitted, only that part of the arbitral award which decisions matters not contains submitted to arbitration may be set aside; or

(v) the composition of the arbitral tribunal or the arbitral procedure was not in accordance with the agreement of the parties, unless such agreement was in conflict with a provision of this Part from which the parties cannot derogate, or, failing such agreement, was not in accordance with this Part; or

(b) the Court finds that-

(i) the subject-matter of the dispute is not capable of settlement by arbitration under the law for the time being in force, or

(ii) the arbitral award is in conflict with the public policy of India.

Explanation 1- For the avoidance of any doubt, it is clarified that an award is in conflict with the public policy of India, only if, -

(i) the making of the award was induced or affected by fraud or corruption or was in violation of section 75 or section 81, or

(ii) it is in contravention with the fundamental policy of India law or;

(iii) it is in conflict with the most basic notions of morality or justice.

Explanation 2.- For the avoidance of doubt, the test as to whether there is a contravention with the fundamental

policy of Indian Law shall not entail a review on the merits of the dispute.

(2A) An arbitral award arising out of arbitrations other than international commercial arbitrations, may also be set aside by the Court, if the Court finds that the award is vitiated by patent illegality appearing on the face of award:

Provided that an award shall not be set aside merely on the ground of an erroneous application of the law or by reappreciation of evidence.

(3) An application for setting aside may not be made after three months have elapsed from the date on which the party making that application had received the arbitral award or, if a request had been made under section 33, from the date on which that request had been disposed of by the arbitral tribunal:

Provided that if the Court is satisfied that the applicant was prevented by sufficient cause from making the application within the said period of three months it may entertain the application within a further period of thirty days, but not thereafter.

(4) On receipt of an application under sub-section (1), the Court may, where it is appropriate and it is so requested by a party, adjourn the proceedings for a period of time determined by it in order to give the arbitral tribunal an opportunity to resume the arbitral proceedings or to take such other action as in the opinion of arbitral tribunal will eliminate the grounds for setting aside the arbitral award.

(5) An application under this section shall be filed by a party only after issuing a prior notice to the other party and such application shall be accompanied by an affidavit by the applicant endorsing compliance with the said requirement.

(6) An application under this section shall be disposed of expeditiously and in any event, within a period of one year from

the date on which the notice referred to in sub-section (5) is served upon the other party."

16. A perusal of the aforesaid provision would make it clear that the scope of interference with an arbitral award is extremely limited and circumscribed by the grounds enumerated under Section 34(2) of the Act. The Court, while exercising jurisdiction under Section 34, does not act as an appellate authority and cannot reappreciate evidence or substitute its own view for that of the learned Arbitrator.
17. It is well settled that where an arbitral award is found to be perverse, based on no evidence, or rendered in clear contravention of the terms of the contract, the same would fall within the ambit of "patent illegality" under Section 34(2A) of the Act and would also be in conflict with the "Public Policy of Indian, thereby attracting interference by the Court.
18. In the considered opinion of this Court, the submission advanced by the learned counsel for the respondent that the arbitral award does not warrant any interference in view of the limited scope under Section 34 cannot be accepted in the facts of the present case. As shall be demonstrated hereinafter, the findings recorded by the learned Arbitrator, particularly with regard to the grant of loss of profit, are not supported by any pleadings, cogent evidence and are contrary to the contractual stipulations governing the parties. Such findings are ex facie unsustainable in law and fall within the well-recognized grounds of patent illegality and conflict with the public policy of India.
19. The Supreme Court in the matter of *Unibros (Supra)* has held that:-

“The First Award was interfered with by the High Court for the reasons noted above. The Arbitrator, in view of such previous determination made by the High Court, could have granted damages to the appellant based on the evidence on record. There was, so to say, none which on proof could have translated into an award for damages towards loss of profit. A claim for damages, whether general or special, cannot as a matter of course result in an award without proof of the claimant having suffered injury. The arbitral award in question, in our opinion, is patently illegal in that it is based on no evidence and is, thus, outrightly perverse; therefore, again, it is in conflict with the "public policy of India" as contemplated by section 34(2)(b) of the Act”

20. The next question which arises for consideration is whether the learned Arbitrator was justified in awarding a sum of ₹2,43,761/- towards loss of profit in favour of the claimant.

21. Further the Supreme Court in ***Unibros (Supra)***, has held as under:

15. we would like to briefly address the appellant's claim of loss of profit. In Bharat Cooking Coal (supra), this Court reaffirmed the principle that a claim for such loss of profit will only be considered when supported by adequate evidence. It was observed:

"24. ... It is not unusual for the contractors to claim loss of profit arising out of diminution in turnover on account of delay in the matter of completion of the work. What he should establish in such a situation is that had he received the amount due under the contract, he could have utilised the same for some other business in which he could have earned profit. Unless such a plea is raised and established, claim for loss of profits could not have been granted. In this

case, no such material is available on record. In the absence of any evidence, the arbitrator could not have awarded the same."

(emphasis ours)

16. To support a claim for loss of profit arising from a delayed contract or missed opportunities from other available contracts that the appellant could have earned elsewhere by taking up any, it becomes imperative for the claimant to substantiate the presence of a viable opportunity through compelling evidence. This evidence should convincingly demonstrate that had the contract been executed promptly, the contractor could have secured supplementary profits utilizing its existing resources elsewhere.

22. It has been further held that to sustain a claim for loss of profit, the claimant must establish, by leading cogent and convincing evidence, the existence of a viable opportunity whereby it could have utilised its resources elsewhere and earned profit. In absence of such evidence, the claim for loss of profit cannot be sustained.
23. The case of the claimant is that although the agreement was executed between the parties, the balance work was not allotted to him and, therefore, he is entitled to loss of profit to the extent of 15% of the remaining contract value. Per contra, the respondents have categorically contended that no work order was issued for the balance work and, therefore, no enforceable right accrued in favour of the claimant to execute the same.
24. In the present case, it is not in dispute that no work order was ever issued in respect of the balance work. In absence of issuance of a work order,

no concluded contract came into existence for execution of the remaining work and, therefore, the question of breach thereof does not arise. Consequently, the very foundation for claiming damages by way of loss of profit is absent. Even there is no pleading about the loss of Profit, if any.

25. Further, a perusal of the record would reveal that the claimant has neither laid any specific pleadings with regard to loss of profit nor led any evidence to substantiate the same. No material has been placed on record to demonstrate that the claimant had suffered any actual loss or that any alternative profitable opportunity was lost. The award of loss of profit by the learned Arbitrator is thus based on mere conjectures and surmises.
26. The learned Arbitrator has also failed to consider the terms and conditions of the contract governing the parties, which did not guarantee allotment of the entire work to the claimant. By awarding loss of profit in absence of any contractual or evidentiary basis, the learned Arbitrator has travelled beyond the scope of the contract. Such an award, being based on no evidence, would squarely fall within the ground of “patent illegality” under Section 34(2A) of the Act and would also be liable to be set aside as being in conflict with the public policy of India.
27. In the considered opinion of this Court, the award of loss of profit, being based on no evidence and rendered in contravention of the contractual terms, is vitiated by patent illegality appearing on the face of the award and is also in conflict with the fundamental policy of Indian law, thereby attracting interference under Section 34 of the Act.

28. The next issue which arises for consideration is with regard to the award of interest @ 10% per annum granted by the learned Arbitrator.
29. It is well settled that the Arbitral Tribunal is bound by the terms of the contract and cannot grant any relief in contravention thereof. Any award passed in disregard of the contractual stipulations would fall within the ambit of patent illegality. For the sake of convenience, Clause 8.1 of the NIT is reproduced hereunder:

“8.1 The bidder shall furnish, as part of his bid, a bid security (EMD) for an amount of Rs. 62500.00 (Rs. Sixty Two Thousand Five Hundred only). No interest shall be paid by the BSNL on the bid security for any period, whatsoever.

30. A perusal of the aforesaid clause would clearly reveal that the payment of interest on the Security Deposit was expressly barred. In spite of such a stipulation, the learned Arbitrator has proceeded to award interest in favour of the claimant, which is clearly contrary to the contractual provisions governing the parties. In the present case, the award of interest being in the teeth of the contractual bar cannot be sustained and is liable to be set aside.
31. In the present case, it is an admitted position that the arbitral proceedings commenced on 23.08.2013 and concluded with the passing of the award on 15.04.2017, i.e., well before the coming into force of the amended regime. Accordingly, the provisions of Section 29A(1) of the Arbitration and Conciliation Act, 1996 are not attracted to the present proceedings. Thus, the reliance placed by the appellant upon the decision rendered by

the Supreme Court in *Tata Sons Pvt. Ltd. (Supra)* is not applicable to the facts of the present case.

32. In light of the foregoing, this Court is of the considered view that since the arbitral proceedings were initiated prior to the enforcement of the Arbitration and Conciliation (Amendment) Act, 2015, the provisions of Section 29A are clearly inapplicable and the objection raised by the appellants on that count does not merit acceptance. However, upon examining the award on the touchstone of Section 34 of the Act, it becomes evident that the impugned arbitral award suffers from patent illegality going to the root of the matter and also contrary to the public policy of India. The learned Arbitrator has awarded loss of profit in favour of the claimant despite the claimant neither laid any specific pleadings nor adduced any cogent evidence to establish actual loss or the existence of any alternative profit-making opportunity. The award of loss of profit, thus, rests on mere conjectures and surmises and is wholly unsustainable in law.
33. As far as refund of security deposit is concerned, the Arbitrator has rightly passed the award directing refund of the security deposit. As the appellant/BSNL failed to produce any receipt of refund of security deposit to the Claimant, hence, the Claimant/respondent is entitled for the security deposit of Rs. 62,500/-, but the same is payable without interest in view of Clause 8.1 of the NIT.
34. Further, the learned Arbitrator has acted in manifest disregard of the terms and conditions of the contract, which did not guarantee allotment of the entire work to the claimant. By granting such relief de hors the

contract, the Arbitrator has clearly exceeded his jurisdiction. Equally unsustainable is the award of interest, which has been granted in the teeth of an express contractual bar prohibiting payment of interest on the Security Deposit. It is trite that an arbitral tribunal, being a creature of contract, is bound by its terms and cannot grant any relief in contravention thereof.

35. In the considered opinion of this Court, the findings recorded by the learned Arbitrator are not only based on no evidence and pleadings but are also perverse and in clear conflict with the contractual stipulations governing the parties. Such an award squarely falls within the ambit of patent illegality under Section 34(2A) of the Act and is also in conflict with the Public Policy of India. The learned District Judge, while exercising jurisdiction under Section 34, has failed to examine these glaring infirmities and has dismissed the application in a cursory and mechanical manner by merely reiterating the limited scope of interference, without appreciating that the present case falls within the well recognized exceptions warranting judicial intervention.
36. Consequently, the order dated 11.09.2018 (Annexure-A/1) passed by the learned District Judge, Surguja (Ambikapur) in Misc. Civil Case No. 65/2017 and the Award passed by the Arbitrator dated 15/04/2017 (Annexure-A/2) cannot be sustained and are hereby set aside. The appellant/BSNL is directed to refund the security deposit of Rs. 62,500/- to the respondent/Claimant within a period of 30 days from today. However, the Claimant is not entitled any interest thereon in view of Clause 8.1 of the NIT.

37. Accordingly, the appeal under Section 37 of the Arbitration and Conciliation Act, 1996 stands **allowed** to the extent indicated hereinabove. No order as to cost(s).

Sd/-
(Bibhu Datta Guru)
Judge

Rahul/Gowri