

**IN THE HIGH COURT AT CALCUTTA
CIVIL REVISIONAL JURISDICTION
APPELLATE SIDE**

Present:

The Hon'ble Justice Md. Shabbar Rashidi

C.O. 1586 of 2010

Syed Mahamudul Muswi And Another

Vs.

The District Magistrate and Collector, Malda and Others

For the petitioners	:	Mr. Probal Mukherjee, Sr. Adv. Mr. Tapan Kr. Mahapatra, Adv.
For the State	:	Mr. Falguni Bondopadhyay, Sr. Govt. Adv. Ms. Smita Pal, Adv.
For the opposite party No. 2:	:	Mr. Syed Nazmul, Adv.
Heard on	:	23.09.2026
Judgment on	:	13.10.2026

Md. Shabbar Rashidi, J.:-

1. The instant revisional application is filed in assailment of the Order No. 794 dated March 24, 2010 passed by the learned District Judge, Malda in O.C. Suit No. 06 of 1916.

2. By the impugned order the learned District Judge, directed that the Waqf Board of West Bengal is to decide all the matters relating to administration and maintenance of the Baish Hajari Estate Malda and Dinajpur as per provisions of the Waqf Act, 1995 and all disputes are to be decided by the Waqf Tribunal, constituted as per provisions of Section 83 of the Waqf Act, 1995 and from March 24, 2010, any joint Mutawalli appointed by the order of the authority are not permitted and have no power to act as joint Mutawalli.

3. Learned senior advocate for the petitioner stated that the Order No. 749 dated June 14, 2006 was not challenged by the Board of Waqf, West Bengal till date, so the said order is binding upon the parties. The joint Mutawallis administered the estate since then and represented the Waqf estate. He further submitted that the suit under which the impugned order was passed was a suit in respect of scheme for management of the properties belonging to Waqf which was instituted when there was no legislation on waqf. Nevertheless, after waqf laws came into force, the civil court exercising the powers of a scheme court, cannot be said to have lost jurisdiction. In support of such contention, learned senior advocate relied upon **(2014) 16 Supreme Court Cases 51 (Bhanwar Lal and Another v. Rajasthan Board of Muslim Waqf and Others)**.

4. Learned senior advocate for the petitioners further stated that the learned District Judge did not issue any show cause notice and did not proceed separately for removal of joint Mutawallis but on the basis of alleged complaint filed by some interested persons and so called employees of the Waqf estate against the petitioners, held that the joint Mutawallis were mismanaging the estate, and passed the impugned order on March 24, 2010, removing the joint Mutawallis from the said estate and directing the Board of Waqf, West Bengal to decide all matters regarding the administration of the estate.

5. Learned senior advocate for the petitioners also stated that the learned District Judge, Malda passed the impugned Order No. 794 dated March 24, 2010, extinguishing the right of the petitioners to discharge the office of Mutawalli, without hearing the petitioners, in violation of the principles of natural justice. In support of his contention learned senior advocate relied upon **1967 SCC OnLine SC 15 (State of Orissa v. Binapani Dei)** and **(1978) 1 Supreme Court Cases 405 (Mohinder Singh Gill v. Chief Election Commissioner, New Delhi and Others)**.

6. Learned senior advocate also contended that the impugned order was passed by the learned trial court exceeding its jurisdiction and a court having the powers of superintendence over such court, has the authority to examine the orders passed by such courts in order to keep

them within the contours of the powers vested in such courts. To such proposition, learned senior advocate cited the authority of **(2015) 5 Supreme Court Cases 423 (Radhey Shyam v. Chhabi Nath)**.

7. The learned advocate for Board of Waqfs, West Bengal contended that when the suit was filed in 1916, the 'Musalman Waqfs' were not regulated by any statute. Thereafter, the Musalman Waqf Act of 1923 was passed, followed by the Bengal Waqf Act, 1934 and then the Waqf Act of 1954 was passed which was superseded by the Waqf Act, 1995 which applied to all public waqfs.

8. Learned advocate for the Board of Waqfs, referring to Section 63 and 66 of the 1995 Act, contended that the Board is the only authority under Section 63 of the Act of 1995 to manage waqf properties, after the codified laws relating to waqf took over and appointment of Mutawalli. On such premise, a prayer was made for recalling of the Order No. 749 dated June 14, 2006. To such proposition, the learned advocate for the Board of waqf relied upon an unreported decision of the Full Bench of the Madras High Court passed in **WP (MD) No. 24333 of 2025 (J. Ilayas and Another v. Government of Tamil Nadu and Others)**.

9. Learned advocate for the Board of Waqf also submitted that the petitioner was provided with sufficient opportunity to be heard. In fact, on the date of impugned order, learned advocate for the petitioner was

present in court and the order was passed in his presence. Therefore, the allegation of violation of principles of natural justice has no legs to stand.

10. Learned advocate representing the State of West Bengal submitted that the impugned order was passed by a scheme court, the suit being initiated prior to coming into force of any law governing the waqf. However, he submitted that at the relevant point of time, when the impugned order was passed, Waqf Act, 1995 was in operation. Section 32 of such Act, exclusively empowers the Board of Waqf for the management of waqf properties. He further submitted that in terms of Section 66 of the Act of 1995, where a deed of waqf or any decree or order of a court or any scheme of management of any waqf empowers for appointment and removal of mutawalli to any court or other authority, other than the Board of waqf, in such eventuality, such powers shall be exercised by the State.

11. Learned Senior Government Advocate for the state also submitted that the impugned order is based on the prevailing laws and does not call for any interference. Learned Senior Government Advocate for the State also relied upon the authority of the Full Bench of Madras High Court cited on behalf of the Board of waqf. He further submitted that the appointment of the petitioners as joint mutawallis was not backed by the provisions in the statute of the Act of 1995. Interference by this court, to

the impugned order, would negate the provisions. Learned Senior Government Advocate for the State also supported the submissions made on behalf of the Board of Waqf to the effect that there was no violation of principles of natural justice as alleged by the petitioners.

12. As noted above, the Baish Hajari Estate Malda and Dinajpur, Waqf estate, was formed by virtue of bequeath by three consecutive sanads issued by the Badshah Shah Alam (Mughal Emperor), East India Company and Nawab Nazim of Murshidabad in the name of Syed Sadiruddin-ul-Muswi.

13. It was the case of the petitioners that the management of the administration of the Estate was vested with the Collector. The successors of the erstwhile ancestors who were in management, claimed themselves individually to be Mutawalli of the said estate.

14. A suit being O.C. Suit No. 06 of 1916 was filed by the then collector of Malda under Section 93 of the Code of Civil Procedure, in the Court of learned District Judge, Rajshahi (now Bangladesh) on 28th August, 1916, against the successors of the erstwhile ancestors who were claiming to be Mutawallis of the said estate. Thereafter, the learned District Judge passed an order, framing a scheme of administration and accordingly Waqf estate was managed by the predecessors of the petitioner headed by the learned District Magistrate and other members.

15. The petitioners made out a further case that after the removal of their father (predecessor), Syed Aminul Muswi from Mutawalliship, the petitioners prayed before the learned District Judge for being appointed as Mutawalli. The District Judge by its Order No. 749 dated June 14, 2006, appointed the petitioners as joint Mutawallis of the said Waqf estate.

16. The Board of Waqfs, West Bengal had taken out an application with the following prayers:

- a) to grant leave to be impleaded as an intervenor in the said suit being O.C. Suit No. 06 of 1916 and*
- b) to issue a notice upon the opposite parties (including Collector of Malda and joint Mutawallis purportedly appointed by order No. 749 dated June 14, 2006).*

The said application was affirmed on July 14, 2006.

17. By the impugned order, the petitioners being joint mutawallis under order dated June 14, 2006 were directed not to act as such mutawallis until the matter is decided by the Board of waqf. The impugned order also directed to take administration of the waqf estate. It also directed that after the administration of the waqf estate is taken over by the Board of waqf, henceforth, any matter related to the maintenance of waqf estate was to be decided by the Waqf Board in terms of the

provisions of Waqf Act, 1995. The order also stipulated that henceforth, all disputes relating to the waqf estate was to be decided by the Waqf Tribunal constituted as per the provisions of Section 83 of the Waqf Act and from such date, the joint mutawallis appointed by the authorities were directed not to act as such mutawallis. The entire administration of the waqf estate was directed by the impugned order to be exercised by the Board of Waqf. Besides that, the impugned order also vacated its earlier order by which the petitioners were appointed as joint mutawallis.

18. As evident, the petitioners have assailed the impugned order firstly, on the ground that no opportunity of being heard, was afforded to the petitioner and therefore, the impugned order was passed in violation of principles of natural justice. In **Dr. (Miss) Binapani Dei** (supra), the Hon'ble Supreme Court held that,

“12. It is true that some preliminary enquiry was made by Dr S. Mitra. But the report, of that enquiry officer was never disclosed to the first respondent. Thereafter the first respondent was required to show cause why April 16, 1907 should not be accepted as the date of birth and without recording any evidence the order was passed. We think that such an enquiry and decision were contrary to the basic concept of justice and cannot have any value. It is true that the order is administrative in character, but even an administrative order which involves civil consequences, as already stated, must be made consistently with the rules of natural justice after informing the first respondent of the case

of the State, the evidence in support thereof and after giving an opportunity to the first respondent of being heard and meeting or explaining the evidence. No such steps were admittedly taken, the High Court was, in our judgment, right in setting aside the order of the State.”

19. In ***Mohinder Singh Gill*** (supra) it was observed that,

“66. It was argued, based on rulings relating to natural justice, that unless civil consequences ensued, hearing was not necessary. A civil right being adversely affected is a sine qua non for the invocation of the audi alteram partem rule. This submission was supported by observations in Ram Gopal [Ram Gopal Chaturvedi v. State of M.P., (1969) 2 SCC 240 : (1970) 1 SCR 472] , Col. Sinha [Union of India v. Col. J.N. Sinha, (1970) 2 SCC 458 : (1971) 1 SCR 791] . Of course, we agree that if only spiritual censure is the penalty, temporal laws may not take cognizance of such consequences since human law operates in the material field although its vitality vicariously depends on its morality. But what is a civil consequence, let us ask ourselves, bypassing verbal booby-traps? ‘Civil consequences’ undoubtedly cover infraction of not merely property or personal rights but of civil liberties, material deprivations and non-pecuniary damages. In its comprehensive connotation, everything that affects a citizen in his civil life inflicts a civil consequence. “Civil” is defined by Black (Law Dictionary, 4th Edn.) at p. 311:

.....
.....”

20. However, in the case at hand, the impugned order notes that the order was passed in presence of and upon hearing learned advocate for

the petitioners. At the time of hearing, learned senior advocate for the petitioners submitted that although, the advocate on behalf of the petitioner was present and heard while passing the impugned order but no written objection was invited and such action on the part of learned trial court was in violation of the principles of natural justice. I am afraid; such submission on behalf of the petitioners cannot be accepted. The impugned order also does not record that any liberty to file written objection was sought on behalf of the petitioners. In that view of the facts, I am of the opinion that the petitioners have not been able to make out a case that the impugned order was passed in violation of the principles of natural justice.

21. So far as the other ground set forth by the petitioners, it transpires from the records made available that the waqf estate in question was being managed by the scheme court. There was no law governing the waqfs when the dedication was made into the subject waqf. It was brought within the jurisdiction of court for framing a scheme for the management of waqf estate. Subsequently, several legislations governing waqfs came into being and ultimately, when the impugned order was passed, Waqf Act, 1995 was in vogue. The order appointing the petitioners as joint mutawallis was passed by the scheme court, independent of any legislative provision.

22. Section 32 of the said Act of 1995 delineates the powers and functions of the Board of Waqf, which are as follows:

“32. Powers and functions of the Board.—(1) Subject to any rules that may be made under this Act, the general superintendence of all auqaf in a State shall vest in the Board established or the State; and it shall be the duty of the Board so to exercise its powers under this Act as to ensure that the auqaf under its superintendence are properly maintained, controlled and administered and the income thereof is duly applied to the objects and for the purposes for which such auqaf were created or intended:

Provided that in exercising its powers under this Act in respect of any waqf, the Board shall act in conformity with the directions of the waqif, the purposes of the waqf and any usage or custom of the waqf sanctioned by the school of Muslim law to which the waqf belongs.

Explanation.—For the removal of doubts, it is hereby declared that in this sub-section, “waqf” includes a waqf in relation to which any scheme has been made by any court of law, whether before or after the commencement of this Act.

(2) Without prejudice to the generality of the foregoing power, the functions of the Board shall be—

(a) to maintain a record containing information relating to the origin, income, object and beneficiaries of every waqf;

(b) to ensure that the income and other property of auqaf are applied to the objects and for the purposes for which such auqaf were intended or created;

(c) to give directions for the administration of auqaf;

(d) to settle schemes of management for a waqf:

Provided that no such settlement shall be made without giving the parties affected an opportunity of being heard;

(e) to direct—

(i) the utilisation of the surplus income of a waqf consistent with the objects of waqf;

(ii) in what manner the income of a waqf, the objects of which are not evident from any written instrument, shall be utilised;

(iii) in any case where any object of 1[waqf] has ceased to exist or has become incapable of achievement, that so much of the income of the waqf as was previously applied to that object shall be applied to any other object, which shall be similar, or nearly similar or to the original object or for the benefit of the poor or for the purpose of promotion of knowledge and learning in the Muslim community:

Provided that no direction shall be given under this clause without giving the parties affected, an opportunity of being heard.

Explanation.—For the purposes of this clause, the powers of the Board shall be exercised—

(i) in the case of a Sunni waqf, by the Sunni members of the Board only; and

(ii) in the case of a Shia waqf, by the Shia members of the Board only:

Provided that where having regard to the number of the Sunni or Shia members in the board and other circumstances, it appears to the Board that the power should not be exercised by such members only, it may co-opt such other Muslims being Sunnis or Shias, as the case may be, as it thinks fit, to

be temporary members of the Board for exercising its powers under this clause;

(f) to scrutinise and approve the budgets submitted by mutawallis and to arrange for auditing of account of auqaf;

(g) to appoint and remove mutawallis in accordance with the provisions of this Act;

(h) to take measures for the recovery of lost properties of any waqf;

(i) to institute and defend suits and proceedings relating to auqaf;

(j) to sanction lease of any immovable property of a waqf in accordance with the provisions of this Act and the rules made thereunder:

Provided that no such sanction shall be given unless a majority of not less than two-thirds of the members of the Board present cast their vote in favour of such transaction: Provided further that where no such sanction is given by the Board, the reasons for doing so shall be recorded in writing.

(k) to administer the Waqf Fund;

(l) to call for such returns, statistics, accounts and other information from the mutawallis with respect to the waqf property as the Board may, from time to time, require;

(m) to inspect, or cause inspection of, waqf properties, accounts, records or deeds and documents relating thereto;

(n) to investigate and determine the nature and extent of waqf and waqf property, and to cause, whenever necessary, a survey of such waqf property;

(na) to determine or cause to be determined, in such manner as may be specified by the Board, market rent of the waqf land or building;

(o) generally do all such acts as may be necessary for the control, maintenance and administration of auqaf.

(3) Where the Board has settled any scheme of management under clause (d) or given any direction under clause (e) of sub-section (2), any person interested in the waqf or affected by such settlement or direction may institute a suit in a Tribunal for setting aside such settlement or directions and the decision of the Tribunal thereon shall be final.

(4) Where the Board is satisfied that any waqf land, which is a waqf property, has the potential for development as an educational institution, shopping centre, market, housing or residential flats and the like, market, housing flats and the like, it may serve upon the mutawalli of the concerned waqf a notice requiring him within such time, but not less than sixty days, as may be specified in the notice, to convey its decision whether he is willing to execute the development works specified in the notice.

(5) On consideration of the reply, if any, received to the notice issued under sub-section (4), the Board, if it is satisfied that the mutawalli is not willing or is not capable of executing the works required to be executed in terms of the notice, it may, take over the property, clear it of any building or structure thereon, which, in the opinion of the Board is necessary for execution of the works and execute such works from 1[waqf] funds or from the finances which may be raised on the security of the properties of the waqf concerned, and control and manage the properties till such time as all expenses incurred by the Board under this section, together with

interest thereon, the expenditure on maintenance of such works and other legitimate charges incurred on the property are recovered from the income derived from the property:

Provided that the Board shall compensate annually the mutawalli of the concerned waqf to the extent of the average annual net income derived from the property during the three years immediately preceding the taking over of the property by the Board.

(6) After all the expenses as enumerated in sub-section (5) have been recouped from the income of the developed properties, the developed properties shall be handed over to mutawalli of the concerned waqf.”

23. Section 32 of the Act of 1995 not only empowers the Board of waqf with the general powers of superintendence of the management of waqf properties but also empowers it to appoint and remove mutawallis in accordance with the provisions of the Act of 1995. The said provision of law also declares that the general superintendence of all auqaf in a State shall vest in the Board established or the State; and it shall be the duty of the Board so to exercise its powers under this Act as to ensure that the auqaf under its superintendence are properly maintained, controlled and administered and the income thereof is duly applied to the objects and for the purposes for which such auqaf were created or intended. The provisio appended to sub-section (1) to Section 32 also clarified that in exercising its powers under the Act of 1995 in respect of any waqf, the

Board shall act in conformity with the directions of the waqif, the purposes of the waqf and any usage or custom of the waqf sanctioned by the school of Muslim law to which the waqf belongs. Such waqf referred in such sub-section, included a waqf in relation to which any scheme has been made by any court of law, whether before or after the commencement of this Act.

24. By the impugned order, the learned trial court has merely reiterated the powers of the Board, which it is empowered under the provisions of the Act of 1995, and relegated the matter to be decided by the Board of Auqaf constituted under the Act. In terms of Section 69 of the Act of 1995, the Board of Auqaf is empowered to frame scheme for administration of waqf and such powers include removal of mutawallis. In any case, the Board of Auqaf constituted under the provisions of the Act of 1995 is responsible for general superintendence of all the auqaf created in the State.

25. In case, the deed of dedication creating a waqf or any order or scheme passed by a court empowers any authority other than the Board of Auqaf, to manage the waqf properties, State gets to exercise such powers notwithstanding anything contained in the deed, decree, order or scheme, in terms of the provisions of Section 66 of the Act of 1995. Such

view was upheld by the Madras High Court in **J. Ilayas** (supra). The said provision reads as follows:

“66. Powers of appointment and removal of mutawalli when to be exercised by the State Government.—Whenever a deed of waqf or any decree or order of a court of any scheme of management of any waqf provides that a court or any authority other than a Board may appoint or remove a mutawalli or settle or modify such scheme of management or otherwise exercise superintendence over the waqf, then, notwithstanding anything contained in such deed of waqf, decree, order or scheme, such powers aforesaid shall be exercisable by the State Government:

Provided that where a Board has been established, the State Government shall consult the Board before exercising such powers.”

26. In **Bhanwar Lal** (supra), the Hon’ble Supreme Court laid down that,

“13. On a conjoint reading of Section 7 and Section 85, the legal position is summed up as under:

13.1. In respect of the questions/disputes mentioned in sub-section (1) of Section 7, exclusive jurisdiction vests with the Tribunal, having jurisdiction in relation to such property.

13.2. The decision of the Tribunal thereon is made final.

13.3. The jurisdiction of the civil court is barred in respect of any dispute/question or other matter relating to any wakf, wakf property for other matter, which is required by or under this Act, to be determined by a Tribunal.

13.4. *There is however an exception made under Section 7(5) viz. those matters which are already pending before the civil court, even if the subject-matter is covered under sub-section (1) of Section 6, the jurisdiction of civil court would continue and the Tribunal shall have no jurisdiction to determine those matters."*

27. In ***Radhey Shyam*** (supra), the Hon'ble Supreme Court laid down the principles making distinction in respect of Article 226 vis-à-vis Article 227 of the Constitution of India. It lays down that,

"23. The Bench then referred to the history of writ of certiorari and its scope and concluded thus : (Surya Dev Rai case [Surya Dev Rai v. Ram Chander Rai, (2003) 6 SCC 675] , SCC pp. 687-90, paras 18-19 & 24-25)

"18. Naresh Shridhar Mirajkar case [Naresh Shridhar Mirajkar v. State of Maharashtra, AIR 1967 SC 1 : (1966) 3 SCR 744] was cited before the Constitution Bench in Rupa Ashok Hurra case [Rupa Ashok Hurra v. Ashok Hurra, (2002) 4 SCC 388] and considered. It has been clearly held : (i) that it is a well-settled principle that the technicalities associated with the prerogative writs in English law have no role to play under our constitutional scheme; (ii) that a writ of certiorari to call for records and examine the same for passing appropriate orders, is issued by a superior court to an inferior court which certifies its records for examination; and (iii) that a High Court cannot issue a writ to another High Court, nor can one Bench of a High Court issue a writ to a different Bench of the High Court; much less can the writ jurisdiction of a High Court be invoked to

seek issuance of a writ of certiorari to the Supreme Court. The High Courts are not constituted as inferior courts in our constitutional scheme.

19. Thus, there is no manner of doubt that the orders and proceedings of a judicial court subordinate to the High Court are amenable to writ jurisdiction of the High Court under Article 226 of the Constitution.

*** **

*** **

*** **

24. The difference between Articles 226 and 227 of the Constitution was well brought out in Umaji Keshao Meshram v. Radhikabai [Ganga Saran v. Civil Judge, Hapur, 1986 Supp SCC 401] . Proceedings under Article 226 are in exercise of the original jurisdiction of the High Court while proceedings under Article 227 of the Constitution are not original but only supervisory. Article 227 substantially reproduces the provisions of Section 107 of the Government of India Act, 1915 excepting that the power of superintendence has been extended by this article to tribunals as well. Though the power is akin to that of an ordinary court of appeal, yet the power under Article 227 is intended to be used sparingly and only in appropriate cases for the purpose of keeping the subordinate courts and tribunals within the bounds of their authority and not for correcting mere errors. The power may be exercised in cases occasioning grave injustice or failure of justice such as when (i) the court or tribunal has assumed a jurisdiction which it does not have, (ii) has failed to exercise a jurisdiction which it does have, such failure occasioning a failure of justice, and (iii) the jurisdiction though available is being exercised in a manner which tantamounts to overstepping the limits of jurisdiction.

25. Upon a review of decided cases and a survey of the occasions, wherein the High Courts have exercised jurisdiction to command a writ of certiorari or to exercise supervisory jurisdiction under Article 227 in the given facts and circumstances in a variety of cases, it seems that the distinction between the two jurisdictions stands almost obliterated in practice. Probably, this is the reason why it has become customary with the lawyers labelling their petitions as one common under Articles 226 and 227 of the Constitution, though such practice has been deprecated in some judicial pronouncement. Without entering into niceties and technicality of the subject, we venture to state the broad general difference between the two jurisdictions. Firstly, the writ of certiorari is an exercise of its original jurisdiction by the High Court; exercise of supervisory jurisdiction is not an original jurisdiction and in this sense it is akin to appellate, revisional or corrective jurisdiction. Secondly, in a writ of certiorari, the record of the proceedings having been certified and sent up by the inferior court or tribunal to the High Court, the High Court if inclined to exercise its jurisdiction, may simply annul or quash the proceedings and then do no more. In exercise of supervisory jurisdiction, the High Court may not only quash or set aside the impugned proceedings, judgment or order but it may also make such directions as the facts and circumstances of the case may warrant, maybe, by way of guiding the inferior court or tribunal as to the manner in which it would now proceed further or afresh as commended to or guided by the High Court. In appropriate cases the High Court, while exercising supervisory jurisdiction, may substitute such a decision of its own in place of the impugned decision, as the inferior court or tribunal should have made.

Lastly, the jurisdiction under Article 226 of the Constitution is capable of being exercised on a prayer made by or on behalf of the party aggrieved; the supervisory jurisdiction is capable of being exercised suo motu as well.”

28. A submission has been made on behalf of the petitioners that the learned judge visited the properties in question without notice and imputed his own knowledge in passing the impugned order. However, as it transpires, the learned scheme court, taking note of the various provisions of the Act of 1995, simply abdicated its role as scheme court in favour of a statutory institution i.e. Board of Auqaf, which action is quite in consonance with the provisions of the Act. Rights of the parties are yet to be decided by the Board of Auqaf, of course, in consideration of the terms of dedication in the deed of waqf and the intention of wakif with regard to the purpose of waqf, for which it was created.

29. Therefore, on the basis of discussions made hereinabove, I am of the view that by the impugned order, the scheme court relegated the matter to be decided by the appropriate authority under the Act of 1995 which the appropriate authority i.e. Board of Auqaf was entitled to decide. As such, I find no reason to interfere with the impugned order. The same is hereby affirmed.

30. Consequently, the instant revisional application being **C.O. 1586 of 2010** is hereby dismissed without any order as to costs and thus, disposed of.

31. Urgent photostat certified copy of this judgment, if applied for, be supplied to the parties on priority basis upon compliance of all formalities.

[MD. SHABBAR RASHIDI, J.]