IN THE HIGH COURT OF DELHI AT NEW DELHI

% Judgment delivered on: 23.05.2014

+ **ITA No. 765/2010**

SANJAY GUPTA ..... Appellant

versus

COMMISSIONER OF INCOME TAX ..... Respondent

AND

+ **ITA No. 321/2012**

COMMISSIONER OF INCOME TAX ..... Appellant

versus

SANJAY GUPTA ..... Respondent

Advocates who appeared in this case:

For the Assessee : Mr Anil Sharma.

For the Revenue : Sh. Sanjeev Sabharwal, Sr. Standing Counsel with Sh. Ruchir Bhatia, Jr. Standing Counsel on behalf of the CIT.

CORAM:-
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE VIBHU BAKHRU

JUDGMENT

VIBHU BAKHRU, J

1. ITA No.765/2010 is an appeal filed by one Sanjay Gupta (the assessee) under Section 260A of the Income Tax Act, 1961 (hereinafter referred to as 'Act') challenging the order dated 30.04.2009 passed by the Income Tax Appellate Tribunal (hereinafter referred to as 'Tribunal') in I.T.(SS) No.174/D/2006 whereby the Tribunal has upheld the assessment of

an amount of ₹1,14,54,077/- as undisclosed income of the petitioner, for the block period-01.04.1996 to 21.03.2003, in proceedings initiated under Section 158BC of the Act. ITA No.321/2012 is an appeal filed by the Commissioner of Income Tax (Revenue) under Section 260A of the Act challenging the order dated 23.12.2010 passed by the Tribunal whereby the Tribunal has reduced the penalty imposed under Section 158BFA(2) of the Act from ₹15,46,068/- to ₹1,28,568/-. Since the substratal controversy in the two appeals relates to the proceedings under Chapter XIV-B of the Act, the same have been taken up together.

ITA No.765/2010

2. Brief stated, the relevant facts pertaining to ITA No.765/2010 are as follows:-

2.1 The assessee derives commission income from purchase and sale of properties and from the trading of transistor parts. The assessee also worked/works as an informer for Directorate of Revenue Intelligence (DRI). On 15.06.2001, the Central Bureau of Investigation (CBI) conducted a search at different premises which belonged to the assessee and seized cash amounting to ₹1,12,50,000/-. On 18.09.2001, the Director of Income Tax (Investigation) issued a warrant of authorization under section 132A of the Act to CBI to deliver the books of account, documents and the assets seized by CBI during the search.

2.2 On 07.01.2002, the assessee filed a petition before the Special Judge, New Delhi requesting for release of cash seized by the CBI amounting to ₹1,14,54,477/- including an amount of ₹2,04,077/- which was stated to

belong to one Daya Singh. By an order dated 19.10.2002, M.L. Sahni, Special Judge, New Delhi dismissed the said petition and directed the CBI to transfer the seized amount to the Income Tax Department.

2.3 On 09.04.2002, the assessee filed a return of income for the Assessment Year 2002-2003 declaring an income of ₹1,13,40,000/- which includes an amount of ₹90 lakhs seized by the CBI.

2.4 On 21.03.2003, the warrant of authorization issued on 18.09.2001 was executed and the amount seized by CBI alongwith other books of accounts and documents were received by the Revenue.

2.5 Thereafter, on 28.05.2003, the Assessing Officer issued a notice under section 158BC of the Act requiring the assessee to file a return of undisclosed income for the block period of 01.04.1996 to 21.03.2003. In response to the aforesaid notice, the assessee filed a return declaring undisclosed income of ₹90 lakhs. By an order dated 24.03.2005, the AO completed the assessment under Section 158BC of the Act and determined the entire amount of ₹1,14,54,077/-, seized under Section 132A of the Act, as undisclosed income for the block period 01.04.1996 to 21.3.2003. Apart from ₹90,00,000/- lakhs, the said amount included ₹22,50,000/- stated by the assessee to be a part of the cash reward from DRI and also an amount of ₹2,04,077/- belonging to Daya Singh. The Assessing Officer simultaneously completed the assessment for the assessment year 2002-2003 and by an order dated 24.03.2005, determined ₹90,00,000/- as the total income.

2.6 The assessee filed two separate appeals before the CIT(Appeals) challenging the orders dated 24.03.2005 of the Assessing Officer. The CIT (Appeals) by its separate orders dated 28.03.2006 dismissed the Appeal No.112-2005-2006 and vide order dated 29.03.2006, CIT (Appeals) dismissed Appeal No.111-2005-2006. The assessee challenged the order dated 28.03.2006 and 29.03.2006 before the Tribunal. The Tribunal dismissed both the appeals by a combined order dated 30.04.2009. The assessee filed an application under section 254(2) of the Act for rectification of the mistakes in the order dated 30.04.2009 and the same was also dismissed on 22.01.2010. Aggrieved by the order dated 30.04.2009 passed in IT(SS) No.174/D/2006, the assessee has filed the present appeal (ITA No. 765/2010).

2.7 This court, by an order dated 02.07.2010, framed the following questions of law in ITA No.765/2010:-

> "1. Whether on the facts and circumstances of the case, the tribunal was justified in law to validly conclude that, block period was 1.4.1996 to 21.03.2003 despite the fact that Section 158BA of the Act specifically provides that block period ends on the date on which, requisition was made under Section 132A of the Act and as such, the correct block period was 1.4.1996 to 18.9.2001?
>
> 2. Whether the tribunal was justified to uphold the determination of the undisclosed income of the appellant at Rs.1,14,54,077/- despite the fact that, block period on the facts of the case comprised of the period 1.4.1996 to 18.9.2001 and not block period determined by the tribunal as 1.4.1996 to 21.03.2003?
>
> 3. Whether the Income Tax Appellate Tribunal is correct in

> law in assessing the amount of Rs.22,50,000/- received by the appellant as cash reward from the Directorate of Revenue Intelligence (DRI) as the alleged undisclosed income for the block period ignoring the evidence on record and more particularly the letter no.DRIF50D/27/2006CI independently obtained by the C.I.T.(Appeals) and separately filed before the tribunal in the course of hearing?"

ITA No.321/2012

3. ITA No.321/2012 is filed by the revenue impugning the decision of the Tribunal to reduce the penalty imposed by 158BFA(2) of the Act. The brief facts relevant to the said appeal are as follows:-

3.1 The AO, by an order dated 24.03.2005, completed the assessment under Section 158BC of the Act and determined the entire amount of cash found during the search by the CBI i.e. a sum of ₹1,14,54,077/- as undisclosed income for the block period 01.04.1996 to 21.3.2003. In pursuance thereof, the Assessing Officer initiated penalty proceedings under Section 158BFA(2). The assessed undisclosed income in excess of the income as declared by the assessee in its return filed in compliance of Section 158BC of the Act, was computed at ₹24,54,077/- and the tax thereon was computed at ₹15,46,068/-.

3.2 The assessing officer, by an order dated 11.09.2009, imposed a penalty of ₹15,46,068/- computed at the rate of 100% of the tax on the undisclosed income. Aggrieved by the penalty imposed, the assessee challenged the same before CIT (Appeals), however, the said appeal was dismissed by an order dated 26.03.2010. The assessee impugned the said

order dated 26.03.2010 before the Tribunal. By an order dated 23.12.2010, the Tribunal partly allowed the said Appeal and reduced the penalty amount from ₹15,46,068/- to ₹1,28,568/-. The Revenue has challenged the said decision of the Tribunal in the present appeal.

Submissions

4. The learned counsel for the assessee contended that the Block Period, as defined under Section 158B of the Act, means the period comprising of previous years relevant to six assessment years preceding the previous year in which search under Section 132 of the Act was conducted or requisition under Section 132A was made and also includes the period up to the date when such requisition was made. It was submitted that the Tribunal erred, while upholding that the block period ended on 21.03.2003, as the requisition under section 132A of the Act was made on 18.09.2001 and therefore, the block period must end on 18.09.2001. It is submitted that the date of execution of warrant of authorization under Section 132A cannot be held to be the date on which requisition under Section 132A was made. It is submitted that, both in law and in fact, there is a difference between the date on which requisition is made and the date on which the authorization for requisition is executed under section 132A of the Act.

5. The learned counsel for the assessee also contended that a sum of ₹22,50,000/- could not be assessed as undisclosed income as the assessee had declared the same as being a part of the cash rewards aggregating ₹27,00,000/- received from the DRI. The learned counsel also drew our attention to the affidavit filed by the assessee before the Assessing Officer

that indicated the details of the said cash rewards and a certificate issued by Additional Director General confirming payment of a cash reward of ₹8,00,000/- on 06.04.2000. It was submitted that in view of the said documents, the conclusion of the Assessing Officer that the said sum was unexplained income was perverse.

6. The learned counsel for the Revenue submitted that the requisition mentioned under Section 158B(a) of the Act relates to the date of the execution of the authorization issued under Section 132A of the Act. It was further submitted that, as per Explanation 2 to Section 158BE of the Act, the requisition is deemed to have been executed on the actual receipt of the books and accounts or other documents by the Authorized Officer. It was submitted that, in the present case, the block period ended on 21.03.2003 as the requisition under Section 132A of the Act was said to be complete on 21.03.2003 when the physical delivery of the amount seized by CBI and other documents were handed over to the tax authorities enabling the Assessing Officer to issue a notice under Section 158BC of the Act. It was contended that, therefore, the Tribunal has rightly considered that the block period ended on 21.03.2003.

7. We have heard the learned counsel for the parties.

8. In the present case, the principal controversy that requires to be addressed is whether the period up to the date of execution of warrant of authorization under Section 132A is to be included in the "Block Period" in view of the Explanation 2 of Section 158BE of the Act. And, whether the decision of the Tribunal in accepting the block period to be from

01.04.1996 to 21.3.2003 and upholding the assessment made by the Assessing Officer for the said period, was correct.

9. The Block Period has been defined under Section 158B of the Act and the same is extracted as below:-

> "**158B.** Definitions.—In this Chapter, unless the context otherwise requires,-
>
> (a) "block period" means the period comprising previous years relevant to six assessment years preceding the previous year in which the search was conducted under section 132 or any requisition was made under section 132A and also includes the period up to the date of the commencement of such search or date of such requisition in the previous year in which the said search was conducted or requisition was made:
>
> Provided that where the search is initiated or the requisition is made before the 1st day of June, 2001, the provisions of this clause shall have effect as if for the words "six assessment years", the words "ten assessment years" had been substituted;

10. A perusal of the aforesaid provision would show that, block period has been defined to mean the period comprising previous years relevant to the six assessment years preceding the previous year in which search under Section 132 of the Act is conducted or requisition under Section 132A is made. It also includes a part of the previous year till the date when the search under section 132 of the Act is conducted or such requisition under section 132A is made.

11. In the present case, the Director of Income Tax (Investigation) issued a warrant of authorization under section 132A of the Act, on 18.09.2001,

and the Income Tax Authorities received the books of accounts and other documents on 21.03.2003. On 28.05.2003, the Assessing Officer issued a notice to the assessee under Section 158BC of the Act to file a return of undisclosed income for the block period of 01.04.1996 to 21.03.2003. In response to the aforesaid notice, a return declaring undisclosed income was filed by the assessee. Subsequently, by an order dated 24.03.2005, the Assessing Officer completed the assessment under Section 158BC of the Act. The moot question is whether the Block period should end on 18.09.2001 (i.e. the date of the requisition) or on 21.03.2003 (i.e. the date on which the records were received)

12. The learned counsel for the Revenue has relied upon the decision of a Division Bench of the Allahabad High Court in ***Chandra Prakash Aggarwal v. Assistant Commissioner of Income Tax*****: (2006) 287 ITR 172 (All),** in support of his contention that the expression "any requisition made" under Section 132A would mean the date on which the books of accounts and assets were received by the Revenue. It is contended that since the books of accounts and documents were received by the Revenue on 21.03.2003 that would be the date on which the requisition can be stated to have been made under Section 132A of the Act. According to the learned counsel for the Revenue, the term of the "Block Period" would, accordingly, extend from 01.04.1996 to 21.03.2003.

12. The learned counsel for the Revenue has also referred to Explanation 2 to Section 158BE of the Act which clarifies the date on which the authorizations for search or requisition can be stated to be executed. Explanation 2 to Section 158BE clearly provides that in case of a

requisition under Section 132A, the same would be deemed to have been executed on actual receipt of books of accounts and other documents or assets by the authorized officer. According to the Revenue, the said Explanation would be equally applicable for determining the date on which requisition under Section 132A could be stated to have been made under Section 158B(a) of the Act.

13. In order to consider the aforesaid contentions, it would be necessary to refer to provisions of Section 158BE(1) and Explanation 2 to Section 158BE of the Act. The same are reproduced below for ready reference:-

> "**158BE.** Time limit for completion of block assessment.-
>
> (1) The order under section 158BC shall be passed,-
>
> (a) within one year from the end of the month in which the last of the authorisations for search under section 132 or for requisition under section 132A, as the case may be, was executed in cases where a search is initiated or books of account or other documents or any assets are requisitioned after the 30th day of June, 1995, but before the 1st day of January, 1997;
>
> (b) within two years from the end of the month in which the last of the authorisations for search under section 132 or for requisition under section 132A, as the case may be, was executed in cases where a search is initiated or books of account or other documents or any assets are requisitioned on or after the 1st day of January, 1997.
>
> xxxx xxxx xxxx xxxx xxxx
>
> *Explanation 2.* — For the removal of doubts, it is hereby declared that the authorisation referred to in sub-section (1) shall be deemed to have been executed,—

(a) in the case of search, on the conclusion of search as recorded in the last panchnama drawn in relation to any person in whose case the warrant of authorisation has been issued;

(b) in the case of requisition under section 132A, on the actual receipt of the books of account or other documents or assets by the Authorised Officer."

14. It is settled law that the words of a statute must be understood in the natural, ordinary sense. Phrases and sentences must be construed according to their grammatical meaning, unless construing the words of a statute as per their ordinary meaning would lead to absurdity. The ordinary meaning of words and expressions may also be discarded where it leads to inconsistencies and repugnancies with the other provisions of the Act. In such circumstances, the context of the statute may require that the words and expressions be read in conformity with the context.

15. The Oxford dictionary defines requisition as "*The action or an act of formally requiring or demanding that a duty etc. be performed; a written demand of this nature.*" It is difficult to accept that making a requisition, would be the same as receiving the articles that are requisitioned. Thus in plain ordinary language, the expression "a requisition was made" cannot be equated to receiving the articles that were requisitioned.

16. The next aspect to be considered is whether the Explanation 2 to Section 158BE could be read to support the interpretation of the definition of "Block Period". At the outset, it would be relevant to note that the words used in Section 158B(a) and Section 158BE(1) are different. Whereas, Section 158B(a) refers to making of requisition, the specific words being:

"or any requisition was made under Section 132A … or requisition was made", Section 158BE(1) refers to execution of authorizations, the specific words being: "authorizations ….. for requisition under Section 132A…. was executed". The Legislature has, thus, consciously used different expressions in Section 158B(a) and Section 158BE. It is settled law that where a statute uses different words, it would be presumed that the Legislature intended the same to express different meanings. It, certainly, cannot be presumed that the Legislature had consciously used different expressions to mean the same thing. Moreover, a construction deriving support from different phraseology in different sections of a statute may be negated on considerations that it will lead to unreasonable or irrational results.

17. A Constitution Bench of the Supreme Court in the case of ***Member, Board of Revenue v. Arthur Paul Benthall*****: AIR 1956 SC 35,** has held as under:-

> "If the intention of the legislature was that the expression 'distinct matters' in Section 5 should be understood not in its popular sense but narrowly as meaning different categories in the Schedule, nothing would have been easier than to say so. When two words of different import are used in a statute in two consecutive provisions, it would be difficult to maintain that they are used in the same sense, and the conclusion must follow that the expression "distinct matters" in Section 5 and "descriptions" in Section 6 have different connotations."

18. A Full Bench of Allahabad High Court in ***Raja Pande v. Sheopujan Pande and others*****: AIR 1942 All 429 (FB)** while considering the provisions of the Provincial Insolvency Act held as under:-

> "In ordinary parlance the words "petition" and "application", no doubt, connote the same meaning, but when one finds that in a statute the Legislature has, in different sections, used the one or the other word, the conclusion is irresistible that the Legislature intended to use the one word in a sense different from the other."

19. The Supreme Court in the case of ***<u>Commissioner of Income Tax, New Delhi v. East West Import and Export (P) Ltd., Jaipur</u>*: (1989) SCC 1 760**, observed as under:-

> "There is abundant authority to support the stand of the counsel for the revenue that when the situation has been differently expressed the legislature must be taken to have intended to express a different intention."

20. Following the rule of interpretation as applied by the courts in the aforesaid decisions and on a plain reading of Section 158B(a) and Explanation 2 to Section 158BE, one would have difficulty in accepting that the expression "requisition was made" must be read to mean the same as "authorizations for requisition was executed". Notwithstanding, our reservations in reading two expressions in a given statute in the same manner as pointed out above, it must be accepted that in given cases it may be necessary to read different expression to convey the same meaning or to depart from the natural meaning of the language. However, in order to do so one must find the language of the statute to be ambiguous or the context of the statute such that it compels an interpretation that departs from the general rule. We therefore must examine whether there is any ambiguity in the language of Section 158B(a) or whether the scheme of the statutory provisions warrants reading the expression "requisition was made" to mean when assets/books of accounts are received by the authorized officer.

21. First of all, we must consider whether Explanation 2 to Section 158BE can be extended to interpret Section 158B(a) of the Act. In order to do so, it would be necessary to examine the context in which the Explanation has been introduced in the statute. The opening words of the said Explanation indicate that the same has been introduced for the purposes of creating a legal fiction. This is clear from the use of the words "deemed to have been executed". The opening words of the said Explanation also clearly indicate that the legal fiction has been introduced for the purposes of removing any doubt with regard to the expression "authorization which is referred to in Section 158BE(1)". It clearly implies that the Legislature did not intend to extend this Explanation for interpreting any other provision except as specifically indicated. It is also settled law that the scope of legal fiction in a statute would be confined only for the purposes for which it has been introduced. The Supreme Court in the case of ***Vodafone International Holdings BV v. Union of India***: **(2012) 6 SCC 613,** has held as under:-

> "**90.** We have to give effect to the language of the section when it is unambiguous and admits of no doubt regarding its interpretation, particularly when a legal fiction is embedded in that section. A legal fiction has a limited scope. A legal fiction cannot be expanded by giving purposive interpretation particularly if the result of such interpretation is to transform the concept of chargeability ...... "

The Supreme Court further referred to its earlier decisions in ***CIT v. Shakuntala*: AIR 1966 SC 719** and ***Mancheri Puthusseri Ahmed v. Kuthiravattam Estate Receiver*: (1996) 6 SCC 185** and held as under:-

> "**399.** Section 9 contains a "deeming provision" and in interpreting a provision creating a legal fiction, the court is to ascertain for what purpose the fiction is created, but in construing the fiction it is not to be extended beyond the purpose for which it is created, or beyond the language of section by which it is created."

22. Keeping the aforesaid in view, we must also examine whether, in the context of the scheme under Chapter XIV-B of the Act, the said Explanation ought to be extended to interpret the meaning of "Block Period" as defined under Section 158B(a) of the Act. In this regard, it would be relevant to observe that the provision of Section 158BE(1) of the Act relates to the period of limitation within which the order of block assessment must be passed under Section 158BC of the Act. The purpose of Section 158BE(1) of the Act is to specify sufficient time within which the Assessing Officer is expected to complete the exercise of assessment pursuant to the material that has been found against the assessee. The date on which the Assessing Officer comes into possession of the assets and books of accounts of the assessee, would be relevant for determining the said period. An Assessing Officer cannot be expected to proceed and conclude the exercise of assessment in absence of the requisite records, documents and assets that form the basis on which the assessment proceedings are to be conducted under Chapter XIVB of the Act. For the purpose of determining the time frame for completion of the assessment proceedings, the date on which the requisition under Section 132A is made, would not be material and the time period must run from the date when the Assessing Officer is in a position to proceed with the assessment proceedings and conclude the same. The focus of Section 158BE(1) is

fixation of the time frame for completion of the assessment. This is, clearly, not the focus of Section 158B(a).

23. The substratal scheme of Chapter XIVB of the Act is to bring to tax undisclosed income that is found consequent to search and seizure operations. The underlying rationale is that where the assets/materials found during the search operations, indicate that income for the past years has not been disclosed and has escaped assessment, the same should be assessed and brought to tax. It is obvious that this income, which is represented or indicated by assets/materials that have been found, would pertain to a period prior to the date of the search and seizure operations. Thus, the relevant period during which this income is to be assessed would be a period prior to the date of search. It is also apparent that the income, that is, received/receivable after the date of search and seizure would not be represented by the assets that are found during the search and seizure operations and certainly, would not be assessable to tax as undisclosed income for that period. There is, thus, good reason for the Block Period to be defined as a period prior to the date of search or prior to the date when the authorized officer finds reason to believe that the assets/materials already found, represent undisclosed income. The Parliament in its wisdom has, therefore, defined Block Period under Section 158B(a), to include the period up to the date of commencement of the search under section 132 or the date on which the requisition under Section 132A is made.

24. Given the specific purpose of Explanation 2 to section 158BE, we cannot accept the contention that the same must be extended to interpret the

meaning of "Block Period" as defined by clause of (a) of Section 158B of the Act.

25. In our view, the ordinary, natural meaning of the words used under Section 158B(a) need not be departed from. There is, first of all, no ambiguity in the language. Secondly, the definition of the expression "Block Period" as understood by the plain language of Section 158B(a) also conforms to the scheme of Chapter XIV-B of the Act. We, therefore, find no reason to read the expression "requisition was made" to not mean the date on which the authorized officer made the requisition but to mean the date when he received the records/assets pursuant thereto.

26. The decision of the Allahabad High Court in ***Chandra Prakash Aggarwal*** *(supra)*, is not in the context of the question that has been raised in the present appeal. The question raised in that matter was with regard to the jurisdiction of an Assessing Officer to issue a notice under Section 148 of the Act prior to the receipt of books of accounts/ assets of an assessee in respect of whom a requisition under Section 132A had been made. We are unable to concur with the view that requisition can be stated to be made only when the records/assets are received.

27. The counsel for the Revenue had also relied upon the judgment of the Madras High Court in the case of ***Lakshmi Jewellary v. Deputy Commissioner of Income Tax*: (2001) 252 ITR 712**, in support of his contentions. In our view, the said decision has no application to the question raised in the present case. The issue involved in that matter was with regard to the length of the Block Period and whether the part of the

previous year prior to the date of search/requisition should be added to the period of previous years relevant to the six assessment years preceding the previous year in which the search was conducted or requisition was made.

28. In view of the above discussions, first question as framed by this court in the order dated 02.07.2010 must be answered in the negative and in favour of the assessee.

29. In view of our finding that the Block Period adopted by the Assessing Officer was not in accordance with the provisions of the Act, the assessment made by the Assessing Officer would also required to be reviewed. We, accordingly, remand the matter to the Assessing Officer to assess the income for the block Period 01.04.1995 to 18.09.2001.

30. The third question framed by this Court is with respect to an amount of ₹22,50,000/- stated to have been received by the appellant as cash reward from the Directorate of Revenue Intelligence (DRI). The assessee has filed an affidavit stating that he had received ₹27,00,000/- as cash reward from DRI. The assessee had also produced a letter from the Directorate of Revenue Intelligence stating that the assessee was the recipient of cash rewards. The Assessing Officer has doubted the letter from the DRI and also held that the assessee had failed to prove a co-relation between the cash found and the cash rewards claimed by him. The assessee has also asserted that the Assessing Officer had made independent enquiries from the DRI. It is noticed that the assessee had given details of the cash rewards received by him including the names of the officers who had given the said cash rewards to the assessee. This, in our opinion, can be

easily be verified by the Assessing Officer by making enquiries with the DRI. In our opinion, the affidavit filed by the assessee could not have been rejected summarily without verifying the facts from the relevant authority. The Assessing Officer would also have to determine whether the cash seized by the CBI included any amount received by the assessee as cash rewards as asserted by him. In this view, we consider it appropriate that the matter be remanded to the Assessing Officer to consider this aspect of the matter afresh.

31. ITA 321/2012 is an appeal filed by the Revenue challenging the rejection of penalty imposed by the Assessing Officer. The Tribunal has concluded that the assessee was under a belief that the cash rewards received by the assessee were not taxable. Accordingly, the Tribunal has directed that the penalty on ₹22,50,000/- imposed by the Assessing Officer be deleted. In view of our decision to remand the matter with respect to the assessment of ₹22,50,000/- to the Assessing Officer, the question of levy of any penalty on account of the said amount being treated as undisclosed income is also remanded to the Assessing Officer without expressing any opinion on the decision of the Tribunal.

32. The appeals are disposed of in the above terms.

VIBHU BAKHRU, J

S. RAVINDRA BHAT, J

MAY 23, 2014/RK