

**BEFORE THE NATIONAL GREEN TRIBUNAL  
SOUTHERN ZONE, CHENNAI**

**Appeal No. 63 of 2013 (SZ)**

**IN THE MATTER OF:**

CCL Products (India) Limited,  
Corporate Off: 7-1-24/2/D,  
"Greendale", Ameerpet,  
Hyderabad - 500016 Indai

and Regd Off: Duggirala Post & Mandal,  
Guntur Dist., A.P., INDIA

Represented by Mr. R.V. Rama Rao, D.G.M. - Legal

...Applicant

**AND**

Andhra Pradesh Pollution Control Board,  
Paryavaran Bhavan, A-3,  
Industrial Estate, Sanathnagar,  
Hyderabad - 500018, INDIA.

Represented by Member Secretary

...Respondent(s)

**Counsel appearing for the Applicant:**

**Y. Surya Narayana  
P. Anil Mukherji**

**Counsel appearing for the Respondents:**

**Mr.T.Sai Krishnan**

**ORDER****PRESENT:****HON'BLE SHRI JUSTICE DR. P. JYOTHIMANI, JUDICIAL MEMBER****HON'BLE SHRI P.S. RAO, EXPERT MEMBER**

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**Delivered by Hon'ble Justice Dr.P.JyothiMani, Judicial Member****Dated: 16<sup>th</sup> August,2016**

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Whether the Judgement is allowed to be published on the Internet – Yes/No  
Whether the Judgement is to be published in the All India NGT Reporter – Yes/No

The Appellant, who originally filed the appeal with the following prayer

- i. To grant perpetual stay on impugned order no. 339/PCB/TF/2007-747 date 13.03.2013
- ii. To direct the Respondent not to insist the Appellant to install RO / MEE in view of the avoidable pollution that would be caused by installing the same.
- iii. To direct the Respondent to refund the bank guarantee of Rs. 25,00,000/- (Rupees Twenty Five Lakhs Only) unjustifiably invoked by the Respondent.
- iv. To direct the Respondent to permit the Appellant to discharge the treated effluents into the DRBC drain.

v. To direct the Respondent to grant "Consent For Operation" for the year 2013-14 forthwith by considering the 2012-13 application for CFO submitted by the Appellant.

vi. To direct the Respondent to grant "Consent For Expansion" permission for Coffee Oil Export and Roasted Coffee export ,

has ultimately restricted in this appeal the 3<sup>rd</sup> prayer namely "To direct the Respondent to refund the bank guarantee of Rs. 25,00,000/- (Rupees Twenty Five Lakhs Only) unjustifiably invoked by the Respondent". Therefore in this appeal the only issue to be decided is as to whether invocation of bank guarantee of Rs.25,00,000 given by the appellant in favour of Andhra Pradesh Pollution Control Board is Legal and if not, whether there can be a direction to the Andhra Pradesh Pollution Control Board (herein after called as Board) to refund the bank guarantee amount.

2. The Appellant is an industry located in Duggirala, Guntur District, Andhra Pradesh started in the year 1995 for manufacture and sale of Instant Coffee and it is covered under the "**Orange Category**" industries under environmental norms. The appellant has commenced operation with the capacity to produce 10 MT a day of Spray Dried Coffee and in December 2005, it has submitted an application before the respondent Board for "Consent" under Section 25 of the Water (Prevention and Control of Pollution) Act, 1974, (herein after called as "Water Act") for increasing its capacity to produce Spray Dried Coffee from 10 MT a day to 40 MT a day and also for producing Freeze Dried Coffee and Liquid Coffee with a

capacity of 4.5 MT a day and 45 KL per day, respectively. The Board has issued "Consent" on 14.02.2006 for establishment.

3. It is stated that the appellant subsequently obtained "Consent" from the Board on 13.04.2009 for increasing its capacity by 12.5 MTPD to produce 17.0 MTPD of Freeze Dried Coffee. It is stated that in the year 2012, the industry has shifted its manufacturing unit to some other place. On the Eastern side of the new place of industry, there is an irrigation canal namely Buckingham Canal and the appellant has also acquired around 70 acres of land near the said site, which is 1 KM away from the existing site. The Coffee manufacturing process is organic in nature and no chemicals or any other materials are added in the manufacturing process. It is stated that in the year 2007, 2010, 2011 and 2012, the Board has issued certain directions by virtue of the Powers vested under Section 33A of the Water Act, 1974, and under Section 31A of the Air (Prevention and Control of Pollution) Act, 1981, (herein after called as "Air Act") for compliance. The directions are that the appellant should not store effluents in unlined lagoons, not to discharge the effluents outside the industry premises and to use the treated effluents in industry's own lands situated on the eastern side one 1 KM away from the present location.

4. Further, it is the case of the appellant that in addition to the direction given by the Board, the appellant has complied with many other requirements, including upgrading of Effluent Treatment Plant (ETP) with

Bio-filter system, providing drum dryer to remove caustic wash emanating on account of usage of lime/caustic wash to neutralize pH of the waste water and providing additional Trauma Cycles as Pollution control equipments to 31 TPH boiler designed and supplied by M/s Thermax. The organic nature of the industry and the compliance made have been informed by the appellant on many occasions to the Board. It is also stated that in the past six years the appellant is supplying treated organic waste water to the neighbouring farmers. It was alleged that the industry has been discharging effluents outside the premises and into a nearby canal and DRBCC drain. The appellant also stated that in the year 2010 and 2011, due to unprecedented heavy rain and internal flooding, natural lagoons started forming in and around the factory premises, as there was no rain water drain outlet from the factory premises. The Board has informed the appellant by way of a direction to upgrade ETP, so that the appellant's request to discharge treated coloured water into nearby DRBCC drain, can be considered. It is stated that the appellant has spent nearly a sum of Rs.50 lakhs to upgrade the ETP as designed by APITCO, a State Government Undertaking and the upgradation was with an anaerobic Bio-Filter, specially designed by IIT, taking into consideration the unique properties of Coffee Water. For the purpose of resolving the problem of inundation and lagoon formation, the Executive Engineer as well as Superintendent Engineer of Irrigation Department issued permission on 07.07.2011 to the appellant to dispose of the drainage water into DRBCC drain. The respondent Board in its order dated 27.08.2011 has stated that

a Committee Constituted along with irrigation, PCB and Revenue officials, to submit its report after analysis and thereafter permission will be granted to the appellant to discharge the storm / coloured water stored within the premises into DRBCC drain. It is the case of the appellant that it has spent a huge amount of money for the purpose of obtaining permission from various departments like Irrigation, Railways and Panchayats for laying pipelines and represented to the respondent Board to constitute the committee, as proposed by the respondent itself on 27.08.2011. Even the work of laying pipelines was stopped due to the objection raised by the villagers, even though the pipeline was to take the treated water only to the land of the appellant. The respondent in its order dated 27.08.2011 has issued direction to the appellant-industry that the Industry shall submit the efficiency of the ETP for the treatment of effluents to the Board standards and revamp the existing APC installed to the boiler to meet the Board'S specified standards. That apart, the Board in the said letter has given such direction to install separate meter for all the pollution control equipments and to store the treated effluents in lined lagoons only, use the treated effluents in industry's own land and to provide a separate storm water drain so that the coloured effluents shall not mix with the rain water, to empty the stored effluents in unlined lagoons and the lagoons shall be dismantled. Further, it was informed that the industry shall not discharge any effluents outside the premises, and it shall submit Action Plan for removal of colour within 30 days. The said directions were in three parts, namely Part A, Part B and Part C.



5. That apart, in the said order dated 27.08.2011, the Board has directed the appellant to furnish a Bank Guarantee for Rs. 10,00,000/- for compliance of directions in Part A within one month; another Bank Guarantee for Rs. 10,00,000/- for compliance of Part B conditions within two months and another Bank Guarantee for Rs. 5,00,000/- for continuous compliance. Thus, the total amount of Rs. 25,00,000/- was directed to be furnished as Bank Guarantee for said compliance of conditions.

6. It is the case of the appellant that it has complied with all the requirements and furnished the above said Bank Guarantee to the total extent of Rs. 25,00,000/-. Having received the bank guarantee for Rs. 25,00,000/- the respondent Board has not constituted the committee. However suddenly without any notice, the three Bank Guarantees were invoked by the respondent Board. Apart from giving directions under Section 33 (A) of Water Act and Section 31 (A) of Air Act in its orders dated 12.09.2012 and 13.03.2013, respectively, the Board demanded another Bank Guarantee for Rs. 77,50,000/-, stipulating conditions that the appellant - industry shall not discharge treated or untreated effluents into DRBCC drain and that the industry shall install an RO plant instead of MEE. The Board has further directed the appellant to stop all works of laying of pipelines for discharge of storm water and directed dismantling of the same.

7. It was in those circumstances, the appellant has made representation to the Member Secretary of the respondent, Board and ultimately, the Joint Chief Environmental Engineer (JCEE) of the Board was appointed to inspect the industry and accordingly, he inspected the unit on 29.10.2012 and 30.10.2012 along with Senior Environmental Engineer, and Assistant Environmental Engineer from Regional Office, Guntur along with Zonal Laboratory Senior Environmental Scientist and Assistant Environmental Scientist and it appears that the Committee has submitted its report to the Member Secretary in November 2012. However, the Member Secretary of the respondent Board has not given any reply to the appellant on the basis of the report of JCEE. After the Task Force Committee meeting of the respondent was conducted on 15.02.2013, the new Member Secretary has taken charge and he has informed the appellant that the appellant has to provide another Bank Guarantee and directed to implement the very same directions. The appellant has requested for a copy of the Committee report and other documents, and they were received on 21.02.2013 by the appellant. In spite of these efforts taken by the appellant, again the respondent has issued an order on 13.03.2013, just a replica of the earlier order dated 12.09.2012, directing same compliance and asking it to provide Bank Guarantees for a sum of Rs.77.5 laks. The directions given in the impugned order dated 13.03.2013 are as follows:

"a. The Industry shall comply with the directions issued by the Board vide order dated 12.09.2012. The



Industry may also prefer to install RO Plant instead of MEE.

b. The Industry shall not discharge treated or untreated effluents into DRBCC drain under any circumstances.

c. The Industry shall, within a week, submit a Bank Guarantee of Rs.77,50,000/- (Rupees Seventy Seven Lakhs Fifty Thousand only) valid for a period of one year to ensure the compliance with above directions and compliance of standards and conditions stipulated by the Board as per directions issued by the Board vide order dated 12.09.2012 failing which the Board will be constrained to issue closure order to the Industry for non-compliance of Board directions. The Bank Guarantee shall be payable of any Scheduled Bank located in AP and shall be submitted at Regional Office, Guntur".

8. The appellant has submitted its reply on 28.03.2013. There has been some complaints filed by the villagers against the appellant-unit and a Writ Petition was filed in the High Court of Andhra Pradesh in the year 2012. The appellant got permission to manufacture 40 MTPD of Spray Dried Coffee, 17 MTPD of Freeze Dried Coffee and 45 MTPD of Liquid Coffee, which deals with cleaning of Green Coffee, Roasting of Green Coffee and grinding of Roasted Coffee, Extraction of Coffee Oil and Extraction of Liquid Coffee etc. The appellant has applied to the respondent for "Consent for Expansion" of their site in the year 2011. However, the respondent Board has illegally encashed the Bank Guarantees given by the appellant for Rs.25,00,000/- , but not considered the application of the appellant for 'Consent for expansion", which has resulted in filing of the above said Appeal. As stated above, the

issue to be decided in this case is as to whether the encashment of Bank Guarantees for Rs.25,00,000/- by the respondent Board is valid or not.

9. According to the learned counsel appearing for the appellant, the Bank Guarantees given for a total sum of Rs.25,00,000/- is in respect of compliance of directions and as stated above, when once the compliance has been made by the appellant, it is not open to the respondent -Board to invoke the Bank Guarantees. According to the learned counsel, having got the Bank Guarantees for a total sum of Rs.25,00,000/- from the appellant as per the directions of the order of the Board dated 12.09.2012, the impugned order dated 13.03.2013 asking for further Bank Guarantee of Rs.77.5 lakhs is illegal and arbitrary.

10. Per contra, it is the case of Mr. Sai Krishnan, the learned counsel appearing for the respondent Board that the Bank Guarantees have been obtained as a security for compliance to be carried out by the appellant-Unit. The Task Force Committee constituted by the Member Secretary of the Board has noted down the various violations committed by the Industry and that was the finding given in the year 2012 itself. As there was continuous non compliance of directions issued by the respondent Board, the Bank Guarantees for a total sum of Rs.25,00,000/- was invoked on 12.09.2012 and that is in accordance with the directions of the State Bank of India which furnished the bank guarantee for the appellant and it cannot be construed as a direction under Section 33 A of

Water Act and 31 A of Air Act and therefore, according to the learned counsel, the question regarding invocation of Bank Guarantees is not within the jurisdiction of this Tribunal. He has also submitted that there is no such recital in the application given by the appellant and it cannot be stated that no opportunity has been given. Even otherwise, according to the learned counsel, the Bank Guarantees are invoked and as per the terms of the Bank guarantee and when once there is breach of condition, there is no necessity for giving any notice to the appellant at all. However, the Bank guarantees were invoked only after granting sufficient time.

11. On the other hand, it is the case of the learned counsel appearing for the appellant that the Principal Bench of NGT in its order dated 27.05.2013 passed in **Haryana State Pollution Control Board VS M/s. Haryana Organics** in Appeal No.05 of 2013 has held that forfeiture of part of the Bank guarantee by the Haryana State Pollution Control Board was without any legal basis and arbitrary and the said facts will apply to the present case also.

**Discussion and Decision:**

12. After hearing the learned counsel appearing for the appellant and the respondent and taking note of the fact that the only issue involved in this case is as to whether the invocation of Bank Guarantee by the

Board on 12.09.2012 is valid in law, its validity has to be decided after analysis of the decisions.

13. It is true that on various occasions, directions were issued by the Board to the appellant and it was only by the Order dated 27.08.2011 by invoking its powers under Section 33 A of the Water Act and 31 A of Air Act, the Board has given 3 types of directions, which are as follows:

"Part - A	Improvement of the existing systems (To be implemented within 1 month)
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- The industry shall submit the efficiency of the ETP for the treatment
- of effluents to the Board Standards.
- The Industry shall revamp the existing APC installed to the boilers to
- meet the Board specified standards.

Part - B	Fixation of flow meters at various points to ensure continuous operation of existing systems. (To be implemented within 2 months)
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- The industry shall install separate energy meters for all the pollution control equipments installed and submit the records to the RO, Guntur every month.

Part - C	Operation and maintenance of the systems
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- The industry shall store the treated effluents in lined lagoons only, for storing the effluents during rainy season.
- The industry shall use the treated effluents in industry's own land.
- The industry shall provide separate storm water drains so that the coloured effluents shall not mix with the rain water.
- The industry shall empty the stored effluents in unlined lagoons and the lagoons shall be dismantled.

- The industry shall not discharge any effluents outside the premises under any circumstances.
- The industry shall submit an action plan for removal of colour within 30 days.

The industry shall furnish separate Bank Guarantees with a validity period of one year within a week for implementation of Part A, B and C week as detailed below.”

It is for the purpose of compliance of the said directions, the appellant was directed to furnish 3 Bank Guarantees i.e. One for Rs.10,00,000/- for Part A, another one for Rs.10,00,000/- for Part B and third one is for Rs.5,00,000/- for Part C for continuous compliance and the total amount was Rs.25,00,000/-

14. It is not in dispute that the appellant has furnished Bank Guarantees for the said amount and it is also admitted that the Bank Guarantees were invoked by the Respondent-Board on 12.09.2012. The obtaining of Bank Guarantee is to ensure due compliance of directions issued by the Andhra Pradesh Pollution Control Board, was held to be not penal in nature by the five Member Principal Bench of NGT in Appeal No.68 of 2012 and 69 of 2012 in **State Pollution Control Board, Odisha represented by its Member-Secretary against M/S. Swastik Ispat Pvt Ltd and M/S.Patnaik Steel and Alloys Ltd.** respectively. In the Judgment dated 09.01.2014, the Principal Bench held that the invocation of Bank Guarantee on intimation of the same, does not amount to punitive or penal in nature. If the Bank Guarantee is in the



nature of compensation it is permissible in law. The Principal Bench has held as follows:

“Wherever the Board requires a unit to furnish bank guarantee for compliance of conditions of consent order, installation of anti-pollution devices and ensuring that it is a pollution-free unit, then in such cases, the Board should ensure that its order provides for a ‘time targeted action plan’. In default of which and upon inspection, such bank guarantee would be liable to be invoked/encashed for environmental compensation and restoration purposes. Making such provision would ensure, on the one hand, that the industry does not cause avoidable pollution and on the other, the Board performs its functions timely and effectively.”

Therefore, it is clear that furnishing of Bank Guarantee for due compliance of conditions by the Project Proponent was held to be proper by the Principal Bench of NGT.

15. However, the question is as to whether the Bank Guarantee can be invoked even though compliances are made. It was almost in the similar circumstances, a four Member Bench of the Principal Bench of NGT in a Judgment dated 27.05.2013, in Appeal No.05/2013 in the case of **Haryana State Pollution Control Board VS M/s.Haryana Organics**, held that when once the compliances are made by the respondent, the purpose of Bank Guarantee can be treated as accomplished. That was a case against the order of forfeiture. The Haryana State Pollution Control Board has ordered to furnish a Bank Guarantee for Rs.50,00,000/- through the Project Proponent for Commissioning of RO/Nano filtration



system. The said direction was issued by the Board based on the recommendations of three Member High Power Committee constituted by the Supreme Court wherein the Committee has recommended as follows:

"The Committee decided that the HSPCB will direct the unit(Respondent) to submit a time bound programme for completion of the installation of R/Nano filtration system along with the Bank Guarantee of Rs./50.00 Lacs as a commitment for commissioning of RO/Nano filtration system as per the targets to be specified by HSPCB in the direction. The unit will be visited jointly by CPCB and HSPCB in December 2007 for verification of the compliance."

It was in those circumstances, the NGT has held that when compliance has been made, the purpose of the Bank Guarantee is accomplished and the Bank Guarantee does not continue. The relevant portion of the NGT order is as follows:

" On plain reading of the aforementioned direction of the three Member High Powered Committee, it is manifestly clear that the Bank Guarantee was sought as a commitment for commissioning of the RO/Nano filtration system in accordance with the time bound programme that the Respondent-Distillery was required to submit to the HSPCB. In other words, the purpose to seek the Bank Guarantee of Rs.50.00 lacs was to ensure installation of the RO/Nano filtration system within the time frame as per the programme. Obviously, as and when the compliance was made by the Respondent(Distillery), the purpose of the Bank Guarantee could be treated as accomplished. It is clear, therefore, that the continuation of the Bank Guarantee after due compliance of the installation of RO/Nano filtration system was not required. For, the purpose was to obtain security by way of the Bank Guarantee to ensure the compliance."

16. Regarding the forfeiture of Bank Guarantee, the Bench has also held that unless under the agreement there is a mutual term incorporated for forfeiture, the Bank Guarantee cannot be forfeited, since the object of the Bank Guarantee has to be taken with a holistic view. It is not penal in nature and is not pursuant to any contract and is only a security for compliance. Ultimately, the Bench held as follows:

23. In our opinion, the Bank guarantee or any part thereof could not be forfeited unilaterally without there being any specific term incorporated under any mutual agreement. We must not overlook the very purpose of demanding Bank guarantee from any industrial Unit, trading firm, contractor etc. The said purpose is to secure due compliance of the terms and conditions which are mutually agreed by the parties. In the present case, neither there was mutual agreement as such nor was any direction issued by the HSPCB to M/s. Haryana Organics to ensure compliances in the exercise of Power available under Section 30 of the Water Act. The Direction was given by HSPCB to furnish the Bank Guarantee as per the guidelines issued by the three Member High Powered Committee nominated by the Apex Court. Under the circumstances, HSPCB had no legal authority, power and competence to forfeit any part of the Bank Guarantee furnished by M/s. Haryana Organics.

24. For the sake of argument, we may assume that HSPCB had the power to give direction to forfeit Rs.12.25 lacs out of Bank Guarantee amount of Rs.50 lacs. Even so, such direction cannot be issued without following due procedure as contemplated under the Water (Prevention and Control of Pollution) Rules, 1975 Rule 34 requires State Board to serve concerned person with a copy of the proposed direction and to give an opportunity of hearing. Section 34 may be reproduced in order to understand the procedure that is required to be followed by State Board before execution of the proposed direction.

27. Cumulative effect of the foregoing discussion is that the forfeiture of part of the Bank Guarantee by HSPCB, was without any legal basis and arbitrary. We do not find, therefore, any merit in the present appeal filed by the HSPCB. We do not, however, find it proper to impose any cost on the Appellant (HSPCB) in as much as M/s.Haryana Organics had adopted dilly-dallying tactics and had not followed the time bound programme as per the directions of the HSPCB. In the result, the Appeal is dismissed with no order as to costs."

17. Therefore, the legal position that emerges from the said two judgments of NGT is that:

1. Furnishing of Bank Guarantee by Project Proponent in favour of the Pollution Board as a security for due compliance is permissible.
2. Invocation of Bank Guarantee for non compliance will not amount to penal in nature but is only compensatory for environmental loss caused.
3. The nature of the Bank Guarantee obtained from any industry for compliance is environmental norms and it stands only as a security for the said compliance and when once the compliance is carried out, the purpose of bank guarantee is accomplished and there is no question of forfeiture.
4. Even in case of forfeiture, the same has to be in accordance with due procedure contemplated under Water (Prevention and Control of Pollution) Rules 1975 which envisage opportunity of hearing.

18. While it is not necessary for us to decide in this case as to whether the invoking of Bank Guarantee is inherent within the directions issued under Section 33 A of Water Act or 31 A of Air Act, it can always be said that invocation of Bank Guarantee is independent of the direction given under Section 33 A of Water Act or 31 A of Air Act, since it is governed by the provisions of Bank guarantee. Considering the purpose

for which the Bank Guarantee was obtained from the appellant by the Board, which cannot be termed as commercial or contractual or industrial in nature and it is only for due compliance of directions regarding environmental norms, before resorting to the extreme extent of invoking bank Guarantee, it is incumbent on the part of the Board to give proper notice or personal hearing since the principle of natural justice is inbuilt in any such legal proceedings. Invocation of Bank guarantee for due compliance of the directions given by the Board, certainly arises out of the legal obligation and not contractual and therefore, in our considered view before invoking the Bank Guarantee, due notice ought to have been given by the Board.

19. At the risk of repetition, we should state that the Bank Guarantee obtained here cannot be compared to any other Bank Guarantee simpliciter wherein the contractual obligation between the parties makes the applicant and the guarantor and their due as outstanding and there is an inherent right on the part of the Bank to invoke Bank Guarantee, when once the party informs the Bank to invoke without even assigning any reason.

20. The above said principles which are covered from the two findings given in the four Member Bench judgment dated 27.05.2013 of the Principal Bench of NGT, is necessarily forming part of Doctrine of Precedent. Doctrine of precedent is founded on a notion that similar cases

will be decided similarly and it depends upon the judicial discipline and consistency.

21. In the system of administration of justice consistency in the judicial decisions, brings confidence on the justice system among the people. Therefore, we are of the considered view that the findings of the four Member Bench in the Judgment enumerated supra, are to be followed by us in the interest of maintaining such consistency and judicial discipline.

22. Accordingly, by applying the said principles laid down by the four Member Bench of the Principal Bench of NGT cited supra, to the facts and circumstances of the case on hand, it is clear that it is not even the case of the Board that before invocation of Bank Guarantee on 12.09.2012, the Board has given any information to the appellant about their decision either on the ground of non compliance or otherwise. Per contra, plethora of representations made by the appellant show that the appellant has been consistently informing to the Board that all compliances, as required by the Board from time to time, have been scrupulously made and on the other hand, the Board, which is stated to have constituted a Committee, has not taken any further steps in that regard and not even furnished any such copy. Added to that, it is most unfortunate that having recovered a huge amount of Rs.25,00,000/- by invoking Bank Guarantee, the Board has chosen to claim another Bank Guarantee to the



extent of Rs.77,50,000/- The Board cannot act as a commercial man for earning monetary benefits for no reason. It is necessary to state that invocation of Bank Guarantee is not for noncompliance of directions, on the facts and circumstances of the case. However, there should be no compromise on ensuring the compliance of environmental norms/standards. The Board has got inherent powers under Water Act and Air Act to pass appropriate orders and give directions to ensure that the industries comply the norms/standards to prevent causing pollution and if necessary, close the industries and disconnect the electricity supply.

23. Accordingly, we allow the appeal partly in so far as it relates to the third prayer and hold that invocation of Bank Guarantee by the respondent Board on 12.09.2012 is totally unwarranted and the said amount has to be returned to the appellant. The other prayers are dismissed.

24. Accordingly, the appeal is partly allowed as stated above. There is no order as to costs.

Justice Dr.P. Jyothimani  
Judicial Member

P.S. Rao  
Expert Member