

**HIGH COURT OF MADHYA PRADESH, PRINCIPAL SEAT AT JABALPUR  
(SINGLE BENCH : HON'BLE SHRI JUSTICE J.P GUPTA)**

**Criminal Appeal No. 1681/2007**

Ku. Shahida Sultan

vs.

State of Madhya Pradesh

&

**Criminal Appeal No. 1680/2007**

Javed Mirza

vs.

State of Madhya Pradesh

=====

Shri Anil Khare, Advocate with Shri Abhinav Shrivastava, Advocate for  
the appellants.

Shri Abhijeet A. Awasthi, Standing Counsel for the Lokayukta.

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**J U D G M E N T**  
**{08/05/2019}**

**Per J. P. Gupta, J :**

Both the appeals are being disposed of by the common judgment since they arise out of common judgment dated 31.7.2017 passed by Special Judge (Prevention of Corruption Act) Bhopal in Special Case No. 08/98 whereby appellant Ku. Shahida Sultan has been convicted under Section 13 (1) (e) read with Section 13 (2) of Prevention of Corruption Act, 1988 and sentenced to 2 years RI and fine of Rs. 2,000/- with stipulation clause and also convicted appellant Javed Mirza under Section 193 of IPC and sentenced to 2 years RI and fine of Rs. 2,000/- with default clause.

2. Having heard the learned counsel for the parties and perusal of the record, considering the prosecution case, defence of the appellants and evidence adduced by both the sides, it emerged that there are no controversy on the following relevant points of the case.

1. On 8.5.1997, appellant Ku. Shahida Sultan was posted as an Inspector in Transportation Department of M.P. Government at Shahpur Phata, District Khandwa. She entered in the government service on 11.12.1984 as Assistant teacher, thereafter on 10.8.1989, she joined as Sub-Inspector in Police Department.

2. During the aforesaid period she earned Rs. 3,21,968/- from salary and other known sources of income.

3. On 8.5.1997, appellant Ku. Shahida Sultan was found carrying Rs. 6,03,600/- with her. She was travelling from Shahpur Phata to Bhopal by Karnataka Express and at Bhopal Station, Lokayukta Police seized the aforesaid amount from her possession.

4. After 4-5 days of the aforesaid seizure of the aforesaid amount, appellant Javed Mirza claimed before Lokayukt, Bhopal that the seized amount was of him and he hand over the aforesaid money to Ku. Shahida Sultan being her cousin to take the money to Bhopal.

3. The rest of the facts of the prosecution case are that after recovery of the huge amount without any explanation Crime No. 37/97 under Section 13 (1) (e) of PC Act was registered against Ku. Shahida Sultan at police station Special Police Establishment, Lokayukta, Bhopal and on investigation it was revealed that the total value of the amount spent by Ku. Shahida Sultan on her livelihood and the article found in her possession and bank deposit and the aforesaid seized amount of Rs. 6,03,600/- was Rs. 8,21468/- which was more than 169 percent in comparison of her total income, Rs. 3,21,968/- as mentioned earlier. With regard to aforesaid deposited amount, she failed to give any legal and reliable explanation.

4. The claim of appellant Javed Mirza that Rs. 6,00,000/- out of Rs. 6,03,600/- was of him, found false and based on fabricated documents with a view to save Ku. Shahida Sultan in the judicial proceedings. Thereafter, on completion of the investigation, it was found that appellant Ku. Shahida Sultan committed offence punishable under Section 13 (1) (e) read with Section 13(2) of Prevention of Corruption Act and appellant Javed Mirza committed offence punishable under Section 193 of IPC. The evidential material collected during the investigation was submitted before the competent authority to obtain sanction for prosecution of Ku. Shahida Sultan under Section 19 of the Prevention of Corruption Act and after getting the sanction order, charge sheet was filed before the Special Judge (Prevention of Corruption Act), Bhopal. The Special Judge framed charges under Section 13 (1)(e) and Section 13(2) of Prevention of Corruption Act against appellant Ku. Shahida Sultan and also framed charge under Section 193 of IPC against appellant Javed Mirza. They abjured their guilt and claimed to be tried. Their defence was that the amount of Rs. 6,00,000/- which was seized on 8.5.1997 at Railway Station, Bhopal from the possession of Ku. Shahida Sultan was of appellant Javed Mirza and appellant Javed Mirza has not submitted any false claim and has

not submit forged and fabricated document. The same are genuine. He has also examined himself as a defence witness (D.W. 4) and also examined other witnesses to support his defence. The trial Court after completion of trial arrived at the conclusion that the defence of the appellants is false and fabricated hence, they are convicted and sentenced as mentioned earlier.

5. In these appeals appellant Ku. Shahida Sultan has assailed his conviction and sentence on the ground that the sanction order has not been proved and the same has been passed without application of mind. He further submitted that her parental department was not agree to give sanction for prosecution as there was no case against her and she has an excellent service record and got out of turn promotion, therefore, her prosecution is contrary to law. It is also contended that she has proved by reliable evidence the fact that the amount which was seized from her possession was belonged to her cousin Javed Mirza. The burden to prove her defence is lesser than the prosecution. The prosecution is bound to prove each ingredient of the charge beyond the reasonable doubt but an accused can prove his defence by propoundance of probabilities of the facts as laid down by the three Judge Bench of Hon'ble the Apex Court in the case of **State of Maharashtra v. Wasudeo Ramchandra Kaidalwar (1981) 3 SCC 199** in which burden of proof on defence in a criminal trial in the provision of Section 5 (1) (e) of the Prevention of Corruption Act, 1947 was considered in Para 13 and the provision of Section 13 (2) (e) of the Prevention of Corruption Act, 1988 are same. The relevant para 13 is as under :-

“That takes us to the difficult question as to the nature and extent of the burden of proof under [Section 5](#) (1) (e) of the Act. The expression 'burden of proof' has two distinct meanings (1) the legal

burden. i.e. the burden of establishing the guilt, and (2) the evidential burden, i.e. the burden of leading evidence. In a criminal trial, the burden of proving everything essential to establish the charge against the accused lies upon the prosecution, and that burden never shifts. Notwithstanding the general rule that the burden of proof lies exclusively upon the prosecution, in the case of certain offences, the burden of proving a particular fact in issue may be laid by law upon the accused. The burden resting on the accused in such cases is, however, not so onerous as that which lies on the prosecution and is discharged by proof of a balance of probabilities. The ingredients of the offence of criminal misconduct under Section [5\(2\)](#) read with Section 5(1)(e) are the possession of pecuniary resources or property disproportionate to the known sources of income for which the public servant cannot satisfactorily account. To substantiate the charge, the prosecution must prove the following facts before it can bring a case under [Section 5\(1\)\(e\)](#), namely, (1) it must establish that the accused is a public servant, (2) the nature and extent of the pecuniary resources or property which were found in his possession, (3) it must be proved as to what were his known sources of income i.e. known to the prosecution, and (4) it must prove, quite objectively, that such resources or property found in possession of the accused were disproportionate to his known sources of income.

Once these four ingredients are established, the offence of criminal misconduct under Section [5\(1\)\(e\)](#) is complete, unless the accused is able to account for such resources or property. The burden then shifts to the accused to satisfactorily account for his possession of disproportionate assets. The extent and nature of burden of proof resting upon the public servant to be found in possession of disproportionate assets under Section 5 (1)(e) cannot be higher than the test laid by the Court in the case of **V.P. Jhangan v. State of U.P., AIR 1966 SC1762.**”

6. Accordingly, The Apex court has held that the accused is not bound to prove his innocence beyond all reasonable doubt. All that he need to do is to bring out a preponderance of probability.

7. In present case, the appellants have discharged their burden, however, the learned trial Court has ignored the aforesaid aspect and tested the defence evidence on the standard which apply for prosecution. Accordingly, the learned trial Court has committed grave legal error and appellant Ku. Shahida Sultan deserved to be acquitted.

8. Appellant Javed Mirza has assailed his conviction and sentence on the ground that his claim that the amount seized from the possession of Ku. Shahida Sultan at Bhopal Railway Station was of him, is genuine and proved by his own statement as D.W. 4 and other supporting evidence and he has never prepared false document nor produced fabricated document as evidence to support his claim and the documents are genuine and the witnesses who prepared document have admitted the same before the court but learned trial Court has

ignored the aforesaid aspects and considered the opinion of Investigation Officer which does not come in the purview of evidence. Further submitted that his prosecution for commission of offence punishable under Section 193 of IPC is against mandatory provision of Section 195 1 (b) (i) of Cr.P.C. which requires complaint by the court, therefore, his prosecution on the police report is ab initio void. Accordingly, the conviction and sentence is unsustainable and the same be set aside and the aforesaid seized money be returned to him.

9. Having considered the contention of learned counsel for the parties and perusal of the record to adjudicate the appeals, following questions are to be answered :-

1. Whether the sanction order under Section 19 of Prevention of Corruption Act (Ex. P-1) is not in accordance with law and vitiated the prosecution of appellant Ku. Shahida Sultan ?
2. Whether the prosecution of Javed Mirza for the offence under Section 193 of IPC is contrary to the procedure prescribed under Section 195 1 (b) (i) of Cr.P.C and therefore, the proceeding against appellant Javed Mirza is ab initio void ?
3. Whether the appellants have proved that the amount which was seized from the possession of Ku. Sahida Sultan at Railway Station, Bhopal was of appellant Javed Mirza and Ku. Shahida Sultan was only carrying the same ?
4. Whether appellant Javed Mirza produced documents containing false statement with a view to consider the same as evidence to save Ku. Shahida Sultan from the aforesaid charges.

**Question No. 1 :**

The sanction order (Ex. P-1) under Section 19 of (Prevention of Atrocities Act) dated 1.5.1998 has been passed by Shri T.P. Sharma, then Secretary, M.P. Law and Legislative Department, M.P. Government. The signature of the officer has been proved by Suleman Khan (P.W. 1), who worked under him and was familiar with his signature. The testimony of witness has remained unimpeachable. The order Ex. P-1 shows that whole material evidence was produced before the authorities and after considering every piece of evidence carefully, the sanction order has been passed.

10. In such circumstances, it cannot be said that the order has been passed mechanically without applying the mind and anyway prejudice to Ku. Shahida Sultan. There is no dispute that the Secretary of Law and Legislative Department was competent authority to grant the sanction. In such circumstances mere opinion of the head of the parental department of Ku. Shahida Sultan that no sanction should be given, has no meaning. However, in the present case, N.K. Dubey D.W. 2 has proved document Ex. D-2 containing aforesaid opinion of the Head of the Department but the same was not binding on the competent authority. Apart from it, appellant Ku. Shahida Sultan has failed to establish, that on account of aforesaid reason, she has prejudice.

11. The learned counsel for the respondent has rightly placed reliance on the judgment of the Apex Court dated 9.7.2015 passed in Civil Appeal No. 997/2015, in case of **State of M.P. and others v. Anand Mohan and another** in which it is held that the Secretary of Law Department, Madhya Pradesh is competent authority to grant sanction under section 19 of Prevention of Corruption Act and any inconsistent opinion of the Department of the Public Servant would have no consequence and on that reason no failure of justice has been occasioned. Accordingly, the sanction order is in accordance with law.

In view of the aforesaid discussions, the sanction order is in accordance with law. Hence there is no error in the sanction order for prosecution of appellant Ku. Shahida Sultan and the validity of the proceeding of this case cannot be challenged on the aforesaid ground and the conviction and sentence of appellant Ku. Shahida Sultan cannot be set aside on the aforesaid reason. Question No. 1 is answered accordingly.

**Question No. 2 :**

Appellant Javed Mirza has been convicted under Section 193 of IPC and the prosecution launches by the Lokayukta Police through charge sheet. This prosecution has been challenged on the ground that in view of the provision of Section 195 (1) (b) (i) of Cr.P.C., the learned Special Court has no jurisdiction to take cognizance of offence punishable under Section 193 of IPC, except the complaint filed by the court concerned, where the false evidence or fabricated document has been produced as a evidence. But in the present case, this contention has no substance as appellant Javed Mirza has been prosecuted for submitting the documents contained false statement to the Investigation Officer with a view to consider as an evidence to support his claim that the amount seized from the possession of appellant Ku. Shahida Sultan was of him and allegedly, the contents of documents were found false and fabricated in further investigation and according to prosecution the offence was committed by filing of the false document before the Investigation Officer, therefore, for prosecution under Section 193 of IPC the complaint of any court under Section 195 (1)(b) (i) of Cr.P.C. is not required, therefore, the trial Court has not committed any legal error in taking cognizance of the offence under Section 193 of IPC against appellant Javed Mirza. Hence it cannot be said that the conviction of appellant is unsustainable on the aforesaid ground. The question no. 2 is answered accordingly.

**Question no. 3 :**

Now the next question is that whether the appellants have established that the aforesaid seized amount was of appellant Javed Mirza and the same was only being carried by appellant Ku. Sahida Sultan or in this regard appellant Javed Mirza has fabricated false evidence and produced before the investigation officer ?

12. Accused/appellant Javed Mirza has examined himself as a defence witness D.W. 4 and stated that co-accused Ku. Shahida Sultan is his relative. She is cousin of his sister-in-law, therefore, he was familiar with her. In village Goharganj he has 40 acres of land and also has 13 acres of land at Raisen. The relevant revenue records are Ex. D-4 and Ex. D-5. He has also possessed a boring machines and a tractor trolley. He resides with her seven brothers jointly and have near about 1,000 acres of land. Per year income of his family in year 1996-1997 was Rs. 14,45,000/- and in this regard Tahsildar, Goharganj has given income certificate Ex. D-9. He is also Director of Satpura Construction Private Limited. Its memorandum of article is Ex. D-10, audited balance sheet is Ex. D-11 which is signed by Chartered Accountant. The financial condition of the witness has not been challenged. Investigation Officer Mohkum Singh Nain PW-10, in his cross-examination has admitted that there is no dispute that the financial condition of appellant Javed Mirza was sound, therefore, his claim on the seizure amount cannot be discarded or doubted on account of his financial background.

13. Accused Javed Mirza DW. 4 has further stated that he got information that old tractors are being sold at Khandera and Burhanpur, therefore, he along with his younger brother Jahid went to Khandwa with Rs. 8,00,000/- and on 30.4.1997 he purchased a tractor trolley from Kuljeet Singh (P.W. 9) and made payment of Rs. 1,65,000/-. In this regard, document P-26 was executed by him and they stayed at Hotel Richgarden, Khandwa. About their stay, there is entry in the register of

the hotel. They went to purchase three tractors but only dealing of one tractor was mature and he was feeling unwell, therefore, they were returning back but in the way hardly they covered distance of 8 Kms. The tractor started, giving noise and stopped. Then on the next day he went to purchase requisite parts of the tractor to Burhanpur where he felt pain on account of previous ailment and with help of his friend got treatment from Dr. Ramesh Thakurdas Kapadiya PW-7, who wrote prescription Ex. P-19 and told him that 7 to 10 days rest is advisable to him. Then he stayed 5 to 6 days because he had Rs. 6,00,000/- in his bag, therefore, he thought that there is risk to take the aforesaid amount with him. He had knowledge that Ku. Shahida Sultan is posted at Shahpur Phata, Burhanpur then he searched about her. She met him at bus stand and she told him that in the evening she was going to Bhopal, therefore, he handed over the money rapped with newspaper and Sando Baniyan because she was going by train to Bhopal and he proceed with the tractor by road on 7.5.1997. In evening on 8.5.1997 he got information that his money was seized from Ku. Shahida Sultan then he came to Bhopal after two to three days as there was holiday of Saturday and Sunday and made an application to Lokayukta, Bhopal which is Ex. P-4, claiming that Ku. Shahida Sultan has been wrongly caught hold and seized the amount from her as the same was of him but the amount was not returned and after one year he was also made accused in this case.

14. Vijay Kumar (P.W. 13) Superintendent of Police, Special Establishment, Lokayukta under whose direction and control, the case was investigated has stated in paragraph 7 of his statement that after 4 to 5 days of the seizure of the amount, accused Javed Mirza submitted an application to Lokayukta stating that the amount which has been seized from the Ku. Shahida Sultan is of him which was taken by him for purchasing of the tractors and which was handed over to Ku. Shahida Sultan for carrying the same to Bhopal. Thereafter, he directed to

Mohkum Singh Nain, Investigation Officer to make inquiry. Mohkum Singh Nain, Investigation Officer (P.W. 10) has also stated in paragraph 20 of his statement that on 13.5.1997, accused Javed Mirza also made an application before Special Judge about which the order sheet of the court is Ex. P-41 and on 9.8.1997, the Special Judge directed to accused Javed Mirza to supply all the relevant documents to him. The copy of this order is Ex. P-42 and in the document supplied by accused Javed Mirza. Ex. P-43 is the application given by Javed Mirza, Ex. P-44 is and the affidavit and thereafter, on 14.8.1997 Javed Mirza produced document, Ex. P-26 with regard to purchasing of tractor from Kuljeet Singh and Ex. P-46, certificate issued by Hotel Manager about stay of Javed Mirza on 30.4.1997 at Hotel Richgarden, Khandwa and Ex. P-47, a cash memo with regard to purchasing of some part relating to the tractor from Rama Hardware and Ex. P-19 prescription with regard to his treatment, written by Dr. Ramesh Kapadiya on 1.5.1997 along with other documents which was seized by seizure memo Ex. P-51 and thereafter, the veracity of the documents were investigated and it was found that all documents are fabricated and Javed Mirza did not go to purchase tractor and he did not hand over the money to Ku. Shahida Sultan.

15. But the evidence produced before the court during the trial with regard to falsify the claim of accused Javed Mirza has not established that claim of the accused Javed Mirza is based on the forged or fabricated documents. In this regard, prosecution has examined witnesses Kuljeet Singh (P.W. 9), Prahlad (P.W. 8), Ramdas Dodani, (P.W. 11) and Dr. Ramesh Kapadiya (P.W. 7) but all the witnesses have turned hostile and have not supported the prosecution version. They all have supported the statement of accused Javed Mirza. Kuldeep Singh (P.W. 9) has stated that at the relevant time, accused Javed Mirza came to purchase tractor from him and in the name of Jahid, he sold the tractor and trolley in Rs. 1,65,000/- about which he

has written document Ex. P-26 which is written by him. He has been declared hostile but nothing has come on record against appellant Javed Mirza.

16. Similarly, Prahlad Digambar Bharambey (P.W. 8) has stated that in the night of 29.4.1997 at Hotel Rich Garden, Khandwa, Javed Mirza and Jahid stayed and about their stay in the register, Article (A) on page no. 8, entry has been made and on request of Javed Mirza, he has given a certificate about his stay at the hotel on the relevant date. This witness has also been declared hostile but nothing came out on record against appellant/accused Javed Mirza. Ramdas Dodani (P.W. 11), who has stated that he cannot say that bill Ex. P-47 and carbon copy Ex. P-13 has been written or not by his brother Gurumukh Das, who has died and on the relevant time, shop situated at Burhanpur was run by his brother Gurmukh Das. This witness also has been declared hostile but nothing came out against accused Javed Mirza. Dr. Ramesh Kapadiya (P.W. 7) has stated that prosecution, Ex. P-19 has been written by him but he did not know accused Javed Mirza and substance of his statement is that he cannot say that Javed Mirza, whose name has been written on the prescription Ex. P-19 is accused Javed Mirza or not. This witness has also been declared hostile. His statement does not rule out the possibility that prescription Ex. P-19 was written to treat accused Javed Mirza on 1.5.1997 at Burhanpur.

17. The prosecution has levelled the charge against appellant Javed Mirza with regard to fabricating false evidence is based on the testimony of aforesaid witness Kuldeep Singh (P.W. 9), Prahlad (P.W. 8), Ramesh Kapadiya (P.W. 7) and Ramdas Dodani (P.W. 11) but these witnesses have turned hostile and supporting the statement of accused Javed Mirza D.W. 4.

18. The learned trial Court despite of aforesaid state of affair of the prosecution evidence arrived at the conclusion that Javed Mirza

(D.W. 4) is not reliable as appellant Ku. Shahida Sultan did not disclose at the time of seizure of the amount that the money belonging to Javed Mirza, who has remained salient and later on in written communication disclosed that she was upset and cannot give any explanation. Similarly, at the time of remand by the court she remained salient. Therefore, the claim of Javed Mirza on the seized money is afterthought and in this regard the learned trial Court has placed reliance on the statement of police officers, who conducted the initial proceedings and investigation, while such evidence is not admissible in law.

19. Prosecution witness, namely, Asharam Argaiya, Ticket Collector of Railways (P.W. 2), Har Sahay (P.W. 5), who was working as Kuli carrying luggage of appellant Ku. Shahida Sultan and another ticket collector Mohd. Usuf D.W. 1 admittedly they were witnesses of the proceedings of the seizure of the amount at railway station and then have stated that at the time of seizure of the amount Ku. Shahida Sultan stated that the amount belonged to his brother Javed Mirza. All the aforesaid witnesses are independent witnesses and witness (P.W. 2) and (D.W. 1) are public servants having no motive to speak in favour of Ku. Shahida Sultan. Another independent witness Brijmohan working as S.D.O. in P.W.D. Department (P.W. 6) has admitted in paragraph 6 of his statement that he has not remembered whether Ku. Shahida Sultan disclosed or not the fact that the seized amount belonged to her cousin. In other words he has not categorically denied the fact that Ku. Shahida Sultan told that the seized amount belonged to her cousin. Similarly, Dilip Shridhar Rao (P.W. 4) DSP, who was member of police party, at the time of seizure of the amount at Railway Station, Bhopal has stated that he cannot say anything that what answer was given by Ku. Shahida Sultan on asking about the seized money. At that time he was at some distance. Dr. Vijay Kumar (P.W. 13) has stated that Ku. Shahida Sultan was asked about the source of money but she remained salient on the next date. Mohkum Singh Nain PW-10 told that Ku.

Shahida Sultan is still salient and she has given in writing that she was upset, therefore, she could not tell anything. It means the written not Ex. P-27 was not written at the time of seizure of money at Railway Station, while Mohkum Singh Nain PW-10 has stated that written not Ex. P-27 has been written by Ku. Sahida Sultan but on the Ex. P-27, there is no signature of Ku. Sahida Sultan and she has denied her handwriting and there is no signature of any witness on Ex. P-27. No other witness has stated that aforesaid note was given by Ku. Shahida Sultan, therefore, prima facie there is no reliable evidence that Ku. Shahida Sultan did not disclose the source of money at the time of seizure of the money, in this regard statement of Mohkum Singh Nain (P.W. 10) is not reliable. Apart from it, Ex. P-27 is not admissible in evidence. The confessional statement of the accused having any ingredients of the offence or having similar effect given to the police is not admissible under Section 25 of the Evidence Act. During the trial question of admissibility of the document was raised at the time of exhibition of the document in the statement of Mohkum Singh Nain (P.W. 10) but the adjudication of the objection was deferred then trial Court left the objection unanswered and place reliance on the document which is illegal.

20. In the present case, independent witnesses have proved the fact that at the time of seizure of the amount Ku. Shahida Sultan disclosed the fact that the amount belonged to Javed Mirza. So far, not claiming the amount before the court at the time of producing her for remand is concerned, in this regard any query made by the Judge and the answer given by Ku. Shahida Sultan and other relevant conduct recorded by the Judge at the aforesaid stage may be relevant but there is no material on record to establish the fact that any Judge/Magistrate asked her about the source of the seized amount at Railway Station, Bhopal while she was produced for remand. The accused has right to remain salient at every state of proceeding. No adverse inference can

be drawn on the ground of her salience, therefore, in view of this court, the findings of learned trial Court that because Ku. Shahida Sultan remained salient at the time of seizing of the amount and producing before the court for the remand proceeding, the claim of co-accused Javed Mirza on 13.5.1997 is afterthoughtare erroneous and illegal. It appears that the trial Court has appreciated the evidence as adduced in defence on the standard of proof which require for establishing the case of prosecution ignoring the principle as enunciated by the three Judge Bench of Hon'ble the Apex Court in the case of **State of Maharashtra v. Wasudeo Ramchandra Kaidalwar (Supra)** in which it has laid down that the accused can discharge his burden proving the fact by the standard of preponderance of the probability. Hence the learned trial Court has committed legal error in appreciating the evidence.

21. In view of the aforesaid discussions the findings of the trial Courts are not sustainable as the prosecution has failed to prove its case beyond the reasonable doubt that the appellants have explained the source alleged disproportionate property, hence the appeals are allowed and the conviction and the sentence of appellant Ku. Shahida Sultan under Section 13 (1) (e) read with Section 13 (2) of the Prevention of Corruption Act and the conviction and the sentence of appellant Javed Mirza under Section 193 of IPC is set aside and further directed that the seized amount of Rs. 6,00,000/- be returned to appellant Javed Mirza with all proceeds and the appellants are on bail, their bail bonds stand discharged.

A copy of this order be sent for information and compliance to the learned trial Court.

**(J.P. GUPTA)**

**JUDGE**