NATIONAL COMPANY LAW APPELLATE TRIBUNAL
NEW DELHI

Company Appeal (AT) No.171 of 2020

[Arising out of Order dated 5th May, 2020 passed by National Company Law Tribunal, Division Bench – I, Chennai in CA/6/2020]

IN THE MATTER OF:	**Before NCLT**	**Before NCLAT**
R Narayanasamy 55 G, Ramasamy Naidu Nagar, Vilankuruchi Post, Coimbatore 641035	Applicant	Appellant
Vs.		
The Registrar of Companies, Tamil Nadu AGT Business Park, Avinashi Road, Civil Aerodrome Post Coimbatore Tamil Nadu 641014	Respondent	Respondent

For Appellant: **Ms. Hema Sampath, Sr. Advocate with Mr. B. Karunakaran, Advocate.**

For Respondent: **Mr. Chetan Sharma, Sr. Advocate (Addl. Solicitor General of India), with Mr. P.S. Singh and Mr. Sahaj Garg, Advocates for RoC.**
Mr. C.S. Govindarajan, (Joint Director, RoC, Coimbatore, MCA)

Opinion / J U D G E M E N T

(19th January, 2021)

A.I.S. Cheema, J. :

1. This Appeal has been filed against the Impugned Order dated 5th May, 2020 passed by the National Company Law Tribunal, Division

Bench - I Chennai (NCLT – in short) dismissing the Appeal under Section 252(3) of the Companies Act, 2013 (Companies Act – in short) which was filed for restoration of the name of the Company "Shri Laxmi Spinners Pvt. Ltd." which Company had been struck off by the Respondent – ROC after following necessary procedure under Section 248 of the Companies Act.

2. The Appeal had come up before Division Bench of this Tribunal and the Hon'ble Member (Judicial) and Hon'ble Member (Technical) delivered divergent Judgements on 26th November, 2020. The Hon'ble Members recorded a note on same date asking Registrar to place the record before the Hon'ble Acting Chairperson together with copies of the Judgements for constituting appropriate Bench/nominating Hon'ble 3rd Member for rendering his opinion/decision in the Appeal. When the Registrar put up the note before the Hon'ble Acting Chairperson, on the administrative side, the Hon'ble Acting Chairperson on 27th November, 2020 directed that in view of split verdict, let the Appeal be placed before me for opinion. This is how the Appeal came to be placed before me on judicial side on 18th December, 2020. Respondent had not appeared and I heard learned Senior Counsel for Appellant and reserved the matter for Judgement. Before the proceedings on 18.12.2020 could be signed, in the course of the day, the ROC reached this Tribunal and wanted to file written submissions. Earlier in the Appeal, ROC had not appeared before the Hon'ble Judges when the Judgements dated 26th November, 2020

were passed. In the interest of justice on 18th December, 2020, I recorded the proceedings giving opportunity to the Respondent to file written submissions and fixed the matter for further hearing on 5th January, 2021.

3. I again heard the learned Counsel for Appellant on 5th January, 2021 and the learned Additional Solicitor General of India for ROC and reserved the matter for opinion/Judgement.

4. I have gone through the Judgements of the Hon'ble Members dated 26th November, 2020. Hon'ble Member (Technical) recorded Judgement and considering all the relevant aspects found that the decision of the learned NCLT in dismissing the Appeal which was before NCLT was correct and that there was no reason to interfere. He, considering the material directed the Appeal to be dismissed.

Hon'ble Member (Judicial) had gone through the Judgement of the Hon'ble Member (Technical) and recorded that he was differing with the views expressed. He proceeded to record his findings separately. The Hon'ble Member (Judicial) has also recorded detailed Judgement and after examining the material, come to a conclusion that the Appeal deserved to be allowed and the name of the Company deserved to be restored complying with formalities and costs as directed.

Both Hon'ble Members on analysing the law as is existing, on basis of what is "just" under Section 252(3) of the Companies Act, while

applying the same to facts, came to divergent conclusions. See para – 38 of the Judgement of Hon'ble Member (Judicial) vis-à-vis Para – 16 of the Judgement of Hon'ble Member (Technical). What is "Just" under Section 252(3) of the Companies Act, 2013 would be finding of fact.

5. The Hon'ble Members of the Bench have not recorded any point or points, legal or factual for referring the same to the third Member. As such, there is no clarity as to what happens, in case an Order different from both the Members was to be passed. For example, in matters like the present one, there can be an Order to restore the name of the Company limited for meeting particular contingencies and then restore the Orders striking off the name.

6. I have gone through the provisions of the Companies Act, 2013 and the National Company Law Appellate Tribunal Rules, 2016 (NCLAT Rules, 2016) to see if there is a procedure prescribed in this context.

7. Section 419 of the Companies Act, 2013 deals with Benches as regards NCLT and Sub-Section (5) may be referred. Section 419(5) reads as under:-

> "(5) If the Members of a Bench differ in opinion on any point or points, it shall be decided according to the majority, if there is a majority, but if the Members are equally divided, they shall state the point or points on which they differ, and the case shall be referred by the President for hearing on such point or points by one or more of the other Members of the Tribunal and such points or points shall be decided according to the opinion of the majority of

> Members who have heard the case, including those who first heard it."

Thus this Sub-Section provides (as regards NCLT) that when the Members differ, they shall state the point or points on which they differ and when the matter is referred to other Member/s, the point or points shall be decided according to the opinion of the majority. Similar provision does not appear to be there with regard to the Appellate Tribunal.

8. Sub-Section (1) of Section 424 of the Companies Act reads as under:-

> "**424. Procedure before Tribunal and Appellate Tribunal.**—(1) The Tribunal and the Appellate Tribunal shall not, while disposing of any proceeding before it or, as the case may be, an appeal before it, be bound by the procedure laid down in the Code of Civil Procedure, 1908 (5 of 1908), but shall be guided by the principles of natural justice, and, subject to the other provisions of this Act [or of the Insolvency and Bankruptcy Code, 2016] and of any rules made thereunder, the Tribunal and the Appellate Tribunal shall have power to regular their own procedure."

9. This Appellate Tribunal is not "bound" by the procedure laid down in CPC which is the general law in civil matters. Though not bound as such, I can still follow the procedure with or without modifications. Under Section 424, what is to be followed is the principles of natural justice and the provisions of the Act. This Tribunal can regulate its own procedure. Keeping this in view, when the NCLAT Rules are seen, even

they do not disclose any procedure with regard to the reference and how the Appeal is to be disposed after the third Member records his opinion/Judgement. Rule 104 of the NCLAT Rules reads as under:-

> **"104. Removal of difficulties and issue of directions.**—Notwithstanding anything contained in the rules, wherever the rules are silent or no provision is made, the Chairperson may issue appropriate directions to remove difficulties and issue such orders or circulars to govern the situation or contingency that may arise in the working of the Appellate Tribunal."

May be, directions required to be issued under Rule 104 could be of help. I do not have benefit of any such direction issued by the Hon'ble Chairperson which would remove present difficulty.

10. I thus fall back to Section 424 of the Companies Act. I am not bound by CPC but for following principles of natural justice, I can adopt procedure which otherwise has the force of law. The Rules of procedures laid down are apparently based on principles of natural justice so that the parties before the Courts/Tribunal get fair justice. On this basis, I find it appropriate to refer to Section 98 of CPC which reads as under:-

> "**98. Decision where appeal heard by two or more Judges.**—(1) Where an appeal is heard by a Bench of two or more Judges, the appeal shall be decided in accordance with the opinion of such Judges or of the majority (if any) of such Judges.
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> (2) Where there is no such majority which concurs in a judgment varying or reversing the decree appealed from, such decree shall be confirmed:
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> Provided that where the Bench hearing the appeal is composed of two or other even number of

> Judges belonging to a Court consisting of more Judges than those constituting the Bench and the Judges composing the Bench differ in opinion on a point of law, they may state the point of law upon which they differ and the appeal shall then be heard upon that point only by one or more of the other Judges, the such point shall be decided according to the opinion of the majority (if any) of the Judges who have heard the appeal including those who first heard it.
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> (3) Nothing in this section shall be deemed to alter or otherwise affect any provision of the letters patent of any High Court."

11. Applicability of Section 98 of CPC in the context of Section 23 of the Travancore Cochin High Court Act, 1125 had come up for consideration before Constitution Bench of the Hon'ble The Supreme Court of India in Civil Appeal No.201/2005 **"Pankajakshi and Ors. vs. Chandrika and Ors."** – MANU/SC/0233/2016 : (2016) 6 SCC 157). The Judgement is dated 25th February, 2016. While deciding the reference, the Hon'ble Constitution Bench recorded in para – 51 as under:-

> "51. For the aforesaid reasons we conclude that Hemalathas case was wrongly decided and answer Question 1 referred to us by stating that Section 23 of the Travancore-Cochin High Court Act remains unaffected by the repealing provision of Section 9 of the Kerala High Court Act, and that, being in the nature of special provision vis-a-vis Section 98(2) of the Code of Civil Procedure, would apply to the Kerala High Court."

Hon'ble Shri Justice Kurian Joseph wholly agreed with the excellent exposition of law by Hon'ble Shri Justice R.F. Nariman and recorded that His Lordship has nothing to add on the reference part.

However, for appropriate guidance at the quarters concerned, His Lordship made few observations contextually relevant. The Hon'ble Judge succinctly made Section 98 of CPC clear which had come up for consideration in the context of Section 23 of the Travancore Cochin High Court Act, 1125. The observations recorded are as under:-

> "55. Under Section 98 of The Civil Procedure Code, 1908 (for short, the CPC), when the Judges differ in opinion on a point of law, the matter is required to be placed for opinion of a third Judge or more of other Judges as the Chief Justice of the High Court deems fit and the point of law on which a difference has arisen is decided by the majority and the appeal is decided accordingly. It is to be seen that under the proviso to Section 98(2) of the CPC, hearing by a third Judge or more Judges is only on the point of law on which the Division Bench could not concur. There is no hearing of the appeal by the third Judge or more Judges on any other aspect. Under Section 98(2) of the CPC, in case an appeal is heard by a Division Bench of two or more Judges, and if there is no majority and if the proviso is not attracted, the opinion of that Judge of the equally divided strength in the Bench which concurs in a judgment following or reserving the decree appealed from, such decree shall stand confirmed.
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> 56. Kerala High Court Act, 1958 has provided for the powers of a Bench of two Judges under Section 4. It is clarified thereunder that if the Judges in the Division Bench are of opinion that the decision involves a question of law, the Division Bench may order that the matter or question of law be referred to a Full Bench. Needless to say, it should be a question of law on which there is no binding precedent.
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> 57. Under Section 23 of the Travancore-Cochin High Court Act, 1125, if the Division Bench disagrees either on law or facts, the Chief Justice is required to refer the matter or matters of disagreement for the opinion of another Judge and the case will be decided on the opinion of the majority hearing the case."

12. Thus, in the absence of specific provision, if by me Section 98(2) of CPC is to be adopted relying on principles of natural justice, then, when there is no majority in a Judgement varying or reversing the decree against which the Appeal has been filed, such decree is required to be confirmed if point of law is not the cause of difference. I have gone through the Judgements of the Hon'ble Members of this Tribunal where they have recorded divergent Judgements. The difference between the Hon'ble Members does not appear to be on point of law. No point of law or difference on point of law is recorded. The Hon'ble Members have considered the facts involved and different views are on the basis whether it would be "just" to restore the name of the Company. In this context, Sub-Section (3) of Section 252 of the Companies Act is relevant which reads as under:-

> "(3) If a Company, or any member or creditor or workman thereof feels aggrieved by the company having its name struck off from the register of companies, the Tribunal on an application made by the company, member, creditor or workman before the expiry of twenty years from the publication in the Official Gazette of the notice under sub-section (5) of section 248 may, if satisfied that the company was, at the time of its name being struck off, carrying on business or in operation or otherwise it is just that the name of the company be restored to the register of companies, order the name of the company to be restored to the register of companies, and the Tribunal may, by the order, give such other directions and make such provisions as deemed just for placing the company and all other persons in the same position as nearly as may be as if the name of the company had not been struck off from the register of companies."

Section 252 provides for relief to aggrieved parties when Registrar notifies a Company as dissolved under Section 248. When aggrieved entity is as provided in Sub-Section (3) reproduced above, it is clear that the name of the Company is required to be restored if the NCLT – (1) is satisfied that Company was at the time of its name being struck off carrying on business or in operation, (2) or, otherwise it is "just" that the name of the Company be restored to the Register of Companies. In the present matter, the admitted fact is (I will refer to the rival cases later) that when the name of the Company was struck off, it was not functional and was not carrying on business or operations for more than two years immediately preceding the financial year and thus attracted Section 248(1)(c). When question of law has neither been framed or referred, and it appears from the Judgements that the two Hon'ble Members have divergent views, on the basis of facts my opinion is that the Appeal should be dismissed by not interfering in the dismissal Order of NCLT, on principles of Natural Justice, culled from Section 95 of CPC.

13. Having recorded finding and opinion as above, I proceed to consider the Appeal on its merits also, in case at any point of time, it is found that I should have recorded my opinion on the merits of the Appeal.

Opinion on merits

The Appellant filed Appeal CA 6/2020 before the learned NCLT, Copy of the Appeal is at Annexure A-11 (Page 182). The Appellant claimed to be Managing Director of the Company – Shri Laxmi Spinners

Pvt. Ltd. The Appellant claimed that the Company was in the business of spinning, weaving and in the business of buying and selling raw or finished cotton, wool, etc. products. Appellant claimed before NCLT that the Company has fixed assets as mentioned in para – 4.9. It was claimed that the Company did not file Balance Sheets and Annual Returns since incorporation (see para – 4.10 of Annexure A-11) (This is not correct as according to ROC, Returns were not filed since 2015). The Appellant claimed that this happened in the absence of expert professional guidance. Appellant claimed that a Consultant was there but he did not have knowledge of Company law. Appellant claimed that "the Company has no activity as of now and in any event, we should have filed the NIL Report at least". The Appellant claimed that ROC had issued Notice under Section 248(1) dated 11th May, 2018 proposing to strike off the name of the Company. Copy of the Notice is at Annexure A-8. Appellant claimed that the Appellant had sent Reply on 24th July, 2018. It was claimed that ROC received the Reply but later when the Appellant tried to submit the Annual Returns, they came to know that the name of the Company was struck off as per Notice published dated 6th July, 2018. (This is not correct. Annexure A-10 is Notice STK-7 dated 31.08.2018 recording that "Shri Laxmi Spinners Pvt. Ltd." at Sl. No.31 of the List was struck off from date of "29.08.2018"). Appellant claimed that the striking off was prejudicial to the interest of the Company and that Returns were not filed out of ignorance and inadvertence. The Appellant thus sought restoration claiming that necessary systematic changes will be made in

Board of Directors so that the lapse does not recur. Appellant claimed that there were Income Tax Returns for the years 2014 – 2015 to 2017 – 2018 showing gross total income as NIL and tax paid as NIL. Appellant claimed before NCLT that it was just and equitable to restore the name of the Company in view of Section 252(3) of the Companies Act. In para – 4.21, it was also claimed that there were some legal cases and dispute with the Electricity Board and also with Regional Provident Commissioner, as mentioned.

On such basis, restoration was sought.

14. The ROC filed Report (Annexure A-12) before NCLT pointing out that the Financial and Annual Returns were not filed since 2015 and that Notice under Section 248(1) was issued on 11th May, 2018 and that no Reply was sent by the Company. The Report stated that STK – 5 was published in official Gazette on 6th July, 2018 and STK – 7 was published on 15th September, 2018. ROC claimed that after due Notice and completing due procedure, the name of the Company was finally struck off under Section 248(5) of the Companies Act on 29th August, 2018 and the name was published in Gazette of India dated 15th September, 2018. It was claimed that there was default in Financial Returns and no Reply was given to the Notice under Section 248(1). The Notice had been sent to the Company as well as its Directors. Para – 8 stated that "however" the ROC had no objection to restore the name of the Company subject to directions required as per NCLT Amendment Rules, 2017.

15. Learned NCLT in the Impugned Order dismissing the Appeal filed by the Appellant noted these aspects and the arguments for the Appellant that it was "just" and equitable to restore the name of the Company under Section 252(3). The learned NCLT recorded the submissions that the Company as on date was not carrying on business and was not having any production activity and there was no sales activity. Impugned Order recorded that the Appellant has only expressed that they would start business again as conditions were improving. The NCLT considered the documents filed and observed that the Income Tax Returns were filed but not the Returns required to be filed with ROC. The conclusion drawn in para – 11 of the Impugned Judgement is as under:-

> "11. Thus, after conscientious perusal of the documents filed by the Applicant Company, this Tribunal is satisfied that the Applicant Company is not carrying on its business during the time when the Company was struck off from the Register maintained by the Respondent and also no cogent reasons or any documents are produced before this Tribunal in order to substantiate that the Company was carrying on its business or it is just to revive / restore the name of the Company to the Register as maintained by the Respondent."

Thus, the Appeal came to be dismissed by the learned NCLT.

16. In the present Appeal before this Tribunal, the Appellant for the first time has tried to claim in para – 7.12 that the Notice dated 11th May, 2018 (Annexure A-8) was sent on 22.06.2018 antedating the same as 11th May, 2018. No foundation was laid and no material is shown to

make such claim for the first time in Appeal before this Appellate Tribunal. Such claim deserves to be rejected.

17. To the Notice dated 11th May, 2018 (Annexure A-8), the Appellant claims to have sent Reply (Annexure A-9) on 24th July, 2018 (Page – 178). The ROC had in Notice under Section 248(1) alleged that the Company was not carrying on any business or operation for period of two immediately preceding financial years and had not made application seeking status of dormant company under Section 455. In the Reply dated 24th July, 2018, the Appellant did not deny this. Rather the Appellant accepted and claimed that due to unfavourable market conditions and technical difficulties in the recent years, they were facing financial loses and had no operations and all activities of the Company were put to halt and the Company did not have significant business activities in past few years. The Appellant claimed in the Reply that he was in the process of revival of the company as market conditions are favourable to the industry. He claimed that Statutory Returns would be filed for the past four years. He prayed that the name may not be struck off.

18. Thus, when Company was struck off, admittedly for past few years, it was not carrying on any business or operation. Section 248(1)(c) stood attracted. If this Reply is considered, the Appellant did not claim before ROC that there was labour problem or erratic electric supply and thus the production was required to be stopped as is being now claimed. The

arguments made for Appellant claim that due to litigation also the Returns were not filed. These reasons given to show that there was "just" reason under Section 252(3) are without foundation.

19. I consider the grounds taken that there were litigations pending and thus the name of the Company was required to be restored. Hon'ble Member (Judicial) in his Judgement referred to particulars on this count as mentioned in Appeal before NCLT. Copies of some Judgements being relied on are filed with Diary No.24319. Counsel for Appellant referred to Judgement in the matter of **"Indian Expositions Ltd. vs. ROC"** Company Petition 185 of 2008 dated 21st April, 2010 passed by the Hon'ble High Court of Delhi in Company jurisdiction to submit that Hon'ble High Court held that when litigation was pending prior to the striking off the name of the Company, the name should be restored. The Judgement shows that, in that matter the Petitioner who moved the High Court as the Petitioner had an award in its favour but could not execute the same as the name of the Company was struck off. Reliance is also placed on the Judgement in the matter of **"Umed Bhai Jhaverbhai vs. Moreshwar Keshav"** reported in AIR 1954 MB 146. In that matter, the Applicant had money to recover from the concerned mill and Suit was pending to recover the amount when ROC struck off the Company. On the Petition of such Applicant and facts, the name was directed to be restored. Clearly, those would be persons relying on Section 252(1) of the Companies Act.

The Appellant has referred to a few other Judgements of this Tribunal also in this regard. As such, I refer to the cases which are said to be basis for claim that the name requires to be restored. The written submissions filed by the Counsel for Appellant vide Diary No.24318 in this regard mention:-

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❖ Apart from that, the appellant is facing labour cases, Provident fund cases and electricity board cases.

a. Labour case: Regarding the termination of two workers in 2004. WA (MD) 1161 and 1162 of 2018 were filed before Madurai Bench of Madras High Court and the appellant has paid Rs.1,07,004 to one person and Rs.1,48,800/- to another person and the writ appeals were closed on 19/8/2019 recording the same.

b. EPF : In pursuance of the order of the Madurai Bench of Madras High Court passed in WP (MD) 9237 of 2010, the appellant has settled EPF claim of Rs.10,59,616, in 2019 as per court direction. EPF has filed Writ Appeal (MD) SR No.31818/2020 on 07.12.2020. The appellant will contest it.

c. Electricity Board (TNEB): The appellant has a deposit of about Rs. 15 lakhs. But TNEB has adjusted the amount against the minimum monthly bills. WP (MD) No.7455 of 2020 is pending at Madurai Bench of Madras High Court in this regard.

d. In a money claim the assets of the company are sought to be attached. The appellant has filed RFA 1214 of 2014 before the Karnataka High Court and applied for stay and deposited Rs.10 lakhs on 02.03.2020 as directed by the court.

e. On 29.05.2020 the appellant has paid Rs.4,30,493/- to the TANGEDCO as per the order dated 23.03.20 of CONSUMER GRIEVANCE REDRESSAL FORUM, VIRUDHUNAGAR in petition no.14/2019-20, towards the claim of peak hour penalty relating to period of 2010."

20. It can be seen from the above that even after striking off of the name of the Company w.e.f. 29th August, 2018, the Appellant claims to have made payments. No documents to show prospects with regard to the alleged litigation have been filed.

21. The Appeal claims (para – 7.11) that the Appellant tried to file Balance Sheets and Annual Returns and copies of the same from the year 2014 – 2015 to 2018 – 2019 are filed. I have seen Annexure A-7 colly. The Return of 2018 – 2019 is not there. The copy of Annual Report for 2017 – 2018 is at Page – 144 and the independent Auditors Report starts at Page – 160 and at Page – 163, it is recorded by the Chartered Accountants that "The Company does not have any pending litigations which would impact its financial position". This independent Auditors Report dated 5th September, 2018 is part of the Annual Report 2017 – 2018. The other earlier Returns also appear to be having similar endorsements. Thus, what is put on record is that the Company was not having any pending litigations which would impact its financial position. This being the record before me, I do not find it proper to take the bare words as recorded in the arguments filed before this Tribunal to claim

that there were litigations pending and that the litigations were of such a nature that it would be just to restore the name of the Company.

22. As regards the assets, the Appellant has claimed that the Company has a property on its name and also filed a Valuation Report (Annexure A-6 colly) claiming that the market value of the property which is known as Laxmi Mills Factory Building and Guest House Building is worth more than Rs.8 Crores. Again if the Annual Report of 2017 – 2018 is to be referred at Page – 167, there is Balance Sheet as on 31.03.2018. In the Column of Assets, there is entry of "Non-current assets". There is reference to "(a) Fixed assets". Against "Tangible Assets" there is mention of the amount of Rs.12,86,637/- as on 31.03.2018. The column mentions Note No.8 for particulars. When I have tried to see the particulars so as to read the Note No.8, I have noticed (Pages – 170 and 171) that various Notes to Balance Sheets have been recorded for particulars. Note No.8, however, is missing in these Notes. Similar is the condition with the Balance Sheet of 2014 – 2015 (Page – 51 read with Page – 71) where there is reference with regard to tangible assets to be read with Note No.9 and there also at the concerned Page – 77 the Note No.9 is missing. Thus, the Appellant is claiming restoration and for the purpose of just ground argues that the Company has property on its name but does not show document of title. Annexure A-6 - Valuation Report does not record title as such. Para – 7.8 of Appeal referred to the property to claim that infrastructure is available. Thus, on facts, even in this regard, I do not

find that the Appellant has made out a just reason to seek restoration of the name of the Company. It is not sufficient merely to make averments but it is necessary to support the averments with necessary documents, may be claim with regard to litigation or may be claim with regard to property so as to consider if it is "just" to restore name of the Company. In present matter, there is no material to support averments that due to power cuts, operations were required to be stopped. No positive material is put on record of preparations to start production if name is restored. It is argued by learned Senior Counsel for Respondent that Balance – Sheets and Annual Reports put on record do not show machinery as the assets. Excuse of Appellant who bought Company in 2006, (when ROC record shows Returns were filed till 2015) that due to inadvertence and lack of professional advice, Returns could not be filed, has no substance. Registrar did not take Undertaking from Appellant and other Directors under Section 248(6) of the Act cannot be reason for Appellant to claim that name should be restored. In the absence of requisite material being placed on record, even on merits of the matter, I am not able to record an opinion that the Appeal deserves to be allowed.

23. In the above paragraphs, I have recorded my opinion with regard to legal position as to how the Appeal should have been treated when the Hon'ble Members recorded divergent views. Even on merits, I am of the view that the Appeal deserves to be dismissed as has been recorded by the Hon'ble Member (Technical).

24. I direct that the present opinion/decision/Judgement may be placed before the Regular Bench which recorded the divergent views for the Hon'ble Bench to pass Orders with regard to disposal of the Appeal.

[Justice A.I.S. Cheema]
Member (Judicial)

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