

**NATIONAL COMPANY LAW APPELLATE TRIBUNAL**  
**NEW DELHI**

**COMPANY APPEAL(AT) NO.11 OF 2018**

(Arising out of the order passed by National Company Law Tribunal, Ahmedabad Bench, Ahmedabad on 14.11.2017 in C.P. No.16/241 & 242/NCLT/AHM/2016)

**IN THE MATTER OF:**

	<b>Before NCLT</b>	<b>Before NCLAT</b>
Sangeeta Maheshwari Sri Vishnu, Plot No.47/1, HUDA Heights, Road No.12, Banjara Hills, Hyderabad-500034		
Also at		
E-73/A, Mansarover Garden, New Delhi-110015	Petitioner	Appellant
Vs		
1. M/s Premsagar Agricultural Pvt Ltd., Sridhar, 10-A, B.J. Bihar Colony, Chitavad Nemavar Road, Indore-452001	1 <sup>st</sup> Respondent	1 <sup>st</sup> Respondent
2. Sh Kamal Agal, 80, Janki Nagar, Indore MP.	2 <sup>nd</sup> Respondent	2 <sup>nd</sup> Respondent
3. Mrs Premlata Agal, 80, Janki Nagar, Indore, MP	3 <sup>rd</sup> Respondent	3 <sup>rd</sup> Respondent
4. Mr. Pankaj Agal, 80, Janki Nagar, Indore.	4 <sup>th</sup> Respondent	4 <sup>th</sup> Respondent
5. Mrs Pooja Agal 80, Janki Nagar, Indore.	5 <sup>th</sup> Respondent	5 <sup>th</sup> Respondent
6. Mr Pavitra Agal,		

Shridhar,  
10-A, BJ Bihar Colony,  
Chittwad,  
Nemavar Road,  
Indore.

6<sup>th</sup> Respondent      6<sup>th</sup> Respondent

**Present:**

**For Appellant: Mr. Krishnendu Datta, Mr Apratim Thakur, Mr. Aditya Gupta, Mr. Ajay Goel, Mr. Kshitij Rai and Mr. Bikash Mohanty, Advocates.**

**For Respondent: Mr. Rasesh Sanjanwala, Sr. Advocate with Ms Pranjal and Mr. Rajeev Kumar, Advocates.**

**JUDGEMENT**

**BALVINDER SINGH, MEMBER (TECHNICAL)**

The present appeal has been preferred by the appellant under Section 421 of the Companies Act, 2013 against the impugned Order dated 14.11.2017 in Company Petition No.16/241-242/NCLT/AHM/2016 of the National Company Law Tribunal, Ahmedabad Bench, Ahmedabad (hereinafter referred to as the "Tribunal").

2. The brief facts of the case are that 1<sup>st</sup> respondent is the Company incorporated under the Companies Act, 2013 and 2<sup>nd</sup> to 6<sup>th</sup> respondents are the members of the joint family of the appellant's ex-husband, who is 2<sup>nd</sup> respondent. The appellant got married to 2<sup>nd</sup> respondent on 25.11.1988 and were living together. The appellant was holding 200 shares, constituting 20% of the paid up capital, in the 1<sup>st</sup> respondent. During the period 1988 to 1.5.1998, the said 200 shares of 1<sup>st</sup> respondent were admittedly allotted/transferred in the name of the appellant. Subsequently some dispute arose between the appellant and 2<sup>nd</sup> respondent and they filed a joint petition for divorce before the Hon'ble District Judge at Indore. At last a settlement arrived between the appellant and the 2<sup>nd</sup>

respondent, they drew up a MOU on 29.6.2000 but the said MOU was neither acted upon nor produced before the Hon'ble Court. Subsequently on the basis of a consent application, the Hon'ble Court passed an order and decreed divorce on 12.1.2001.

3. That the appellant thereafter was under the bona fide impression that she continued to own the shareholding in her favour despite the separation between the parties. The appellant sent a letter dated 24.8.2015 to 1<sup>st</sup> respondent requesting for providing her certificate of 200 shares belonging to her. 1<sup>st</sup> respondent did not respond to the said request of the appellant. Then the appellant filed a complaint on 12.01.2016 with ROC, Madhya Pradesh recording her objection regarding non-receipt of shares and the apprehension about the disposing the part of the assets held by the company. The ROC vide letter dated 4.2.2016 forwarded the complaint to 1<sup>st</sup> respondent with direction to resolve the grievance of the appellant.

4. That thereafter the appellant prior to 10.2.2016 came to know from 1<sup>st</sup> Respondent's ROC record that her 200 shares of 1<sup>st</sup> respondent were illegally and surreptitiously transferred in the name of 3<sup>rd</sup> respondent as on 15.3.2013. It is stated that a Board Meeting dated 27.8.2015 of 1<sup>st</sup> respondent was convened and it was decided to increase the authorised capital of 1<sup>st</sup> respondent from Rs.1,00,000/- (1000 shares of Rs.100/- each) to Rs.10,00,000/- (10000 shares of Rs.100/- each). In order to reduce the percentage of shareholding of the appellant, 1<sup>st</sup> respondent had allotted 9000 shares of Rs.100/- each in the name of 6<sup>th</sup> respondent for a sum of Rs.18,45,500/- The appellant wrote a letter dated 19.7.2016 and intimated ROC that as per the annual returns of 1<sup>st</sup> respondent, inspected by the appellant after 10.2.2016, discovered that 200 shares of 1<sup>st</sup>

respondent which were registered in her name were transferred in the name of 3<sup>rd</sup> respondent on 15.3.2013. The appellant stated that she received a copy of 1<sup>st</sup> respondent letter dated 10.2.2016 through ROC letter dated 10.8.2016 wherein 1<sup>st</sup> respondent has alleged that the 200 shares of 1<sup>st</sup> respondent were transferred from the name of the appellant, on the basis of transfer document executed by the appellant and on the basis of family settlement dated 29<sup>th</sup> June, 2000.

5. Being aggrieved by the same, the appellant filed a Company Petition No.16/2017 before the NCLT, Ahmedabad under Section 59, 241, 242 of the Companies Act, 2013. The appellant states that during the period the appellant has neither received any annual report nor the notice of the AGM/EOGM and was not aware of the current status of the business of the 1<sup>st</sup> respondent and the assets of 1<sup>st</sup> respondent. The appellant states that the erstwhile family members of the appellant's in laws have not only transferred her 200 shares from the name of the appellant in the name of 3<sup>rd</sup> respondent but dishonestly and fraudulently transferred a substantial part of land owned by 1<sup>st</sup> respondent to defeat the claim of appellant over the said property being the holder of 20% shares. The appellant states that there are series of acts and oppression of mismanagement which were/are prejudicial to the interest of the appellant as minority shareholder.

6. After hearing both the parties the Learned NCLT passed the following order:-

***“51.As already said, this petition is not within time and petitioner is not entitled for any relief of rectification of Register of members on the grounds of delay and latches.***

***52. When the relief of rectification of Register of members is barred by limitation and hit by delay and latches, there is no question of examining whether the transfer of shares took place according to the***

***provisions of Companies Act and Articles of Association of the Company. Further when the relief for rectification of Register of Members is barred by limitation, petitioner is not entitled to seek reliefs for oppression and mismanagement.***

***53. In view of the above discussion, petition is dismissed. There is no order as to costs.”***

7. Being aggrieved by the impugned order dated 14.11.2017, the appellant has preferred the present appeal. Learned counsel for the appellant stated that the Tribunal did not consider that the transfer of shares in year 2013 i.e. on 30.9.2013 is in contravention of Section 36 and 108 of the Companies Act, 1956 and/or Section 56 of the Companies Act, 2013 and is against the Articles 19 and 22 of the Articles of Association of 1<sup>st</sup> respondent.

8. Learned counsel for the appellant further submitted that the Tribunal erred in calculating the limitation period for filing the Company Petition under Section 59 of the Companies Act, 2013 and holding that there were severe laches and delay on part of the appellant. Learned counsel for the appellant submitted that the Tribunal failed to appreciate that the appellant came to know regarding the illegal transfer of 200 shares only after 10.2.2016 and the Company Petition is filed on 24.11.2016, therefore, the company petition is filed within three years' limitation.

9. Learned counsel for the appellant further submitted that the Tribunal failed to appreciate that assuming whilst denying that the shares were indeed transferred even then the MOU was executed between the appellant and 2<sup>nd</sup> respondent and the shares were allegedly transferred directly from appellant to 3<sup>rd</sup> respondent and not from appellant to 2<sup>nd</sup> respondent there is no iota of evidence that the shares were held by 2<sup>nd</sup> respondent.

10. Learned counsel submitted that the Tribunal failed to consider the acts of oppression and mismanagement conducted by the Respondents i.e. illegal board meeting without notice, increase of share capital from 1,00,000 to 10,00,000, illegal allotment of shares to 3<sup>rd</sup> respondent, sell of shares for less value.

11. Learned counsel for the appellant submitted that the Tribunal did not consider that no evidence was produced by the Respondents substantiating their plea that all the meetings and allotments in the year 2013-2016 were held according to law and Respondents did not file even one document in support of their case.

12. Learned counsel for the appellant submitted that the MOU arrived at between the parties was not complied with by the 2<sup>nd</sup> respondent, therefore, contract is not a concluded contract and cannot be enforced and therefore the appellant would be owner of 200 shares.

13. Learned counsel for the appellant submitted that the Tribunal failed to appreciate that the right to apply and/or sue arose in favour of the appellant only after 10.2.2016 i.e. the date on which the appellant learnt of the fact that her entire shareholding in 1<sup>st</sup> respondent had been illegally and/or without authority transferred.

14. Learned counsel for the appellant submitted that the Tribunal failed to appreciate that the MOU was signed by the parties in the year 2000 and the shares were transferred in the year 2013 and the said transfer has been made in the name of 3<sup>rd</sup> respondent who was not even party to the MOU. Therefore, the said transfer is in violation of Section 108 of the Companies Act, 1956 and/or Section 56 of the Companies Act, 2013.

15. Learned counsel for the appellant submitted that the Tribunal has not excluded the number of days during which time the complaint was pending with the ROC while computing the actual delay. Learned counsel for the appellant further submitted that the complaint remained pending with the ROC MP from 12.1.2016 to 27.10.2016 and that Section 14 of the Limitation Act and/or principle analogous thereto are not applicable to the time spent before the ROC and further that the period of limitation ought to have been calculated from the date of knowledge and not from the date of the uploading of the documents by 1<sup>st</sup> respondent.

16. Learned counsel for the appellant submitted that the MOU was neither made a part of the joint application nor was taken into consideration by the District Judge, Indore while granting the decree of divorce. In fact, the decree of divorce granted only on the basis of the terms and conditions set out in the joint application seeking a decree of divorce of consent. The Tribunal erred in holding that the decree of divorce was granted on the basis of MOU.

17. Learned counsel for the appellant submitted that the Respondents have not given any valid explanation as to why the shares of the appellant were only transferred in 2013 and that too in the name of 3<sup>rd</sup> respondent who was not a party to the MOU.

18. Learned counsel for the appellant submitted that the appellant never signed any transfer deed and, therefore, she would have no occasion to suspect that her entire shareholding in 1<sup>st</sup> respondent would be illegally, surreptitiously and clandestinely transferred behind her back.

19. Learned counsel for the appellant submitted that the respondents have intentionally not produced the transfer deed because the respondents were very

well aware that if they produce the transfer deed then their forgery would come out and the Tribunal have full powers to investigate whether the transfer deed have been forged. Learned counsel for the appellant submitted that this is malafide on the part of the respondents in conveniently refusing to produce transfer deeds. Learned counsel for the appellant submitted that in the absence of transfer deeds, the share could not have been transferred in 2013 and the respondents could have called upon the appellant to execute fresh transfer deeds.

20. Learned counsel for the appellant submitted that the Tribunal has returned a perverse finding that a perusal of para B of Annexure I shows that shares worth Rs.20500/- were held by appellant and as per the agreement she has to exchange the same with the items in Annexure 2 of the 2<sup>nd</sup> respondent.

21. Learned counsel for the appellant submitted that it is not disputed that the appellant was the shareholder in the books of 1<sup>st</sup> respondent till 2013 and even during the said period no notice of EOGM was ever given to the appellant in violation of the provisions of law and obligations of the Respondents.

22. Reply on behalf to 1<sup>st</sup> to 6<sup>th</sup> respondent has been filed. Learned counsel appearing on behalf of all the respondents submitted that the 1<sup>st</sup> respondent company was promoted by Agal family and the shares were held by the family members. Learned counsel for the respondents further submitted that as the appellant married 2<sup>nd</sup> respondent, therefore, she was allotted 200 shares of 1<sup>st</sup> respondent. Learned counsel further submitted that as certain disputes arose between the appellant and the 2<sup>nd</sup> respondent, a MOU was executed which noted various properties movable as well as immovable held by the respective parties, which were to be exchanged by them. Consequently, the marriage of the appellant and 2<sup>nd</sup> respondent was dissolved by mutual consent on 12.1.2001 and the decree



was drawn. Learned counsel for the respondents further submitted that at no point of time during her marriage to the 2<sup>nd</sup> respondent or thereafter the appellant demanded the share certificate and at no stage acted as shareholder of the 1<sup>st</sup> respondent, did not attempt to attend any meetings of shareholders of 1<sup>st</sup> respondent and did not make any grievance about non-issuance of any notice or other correspondences for more than 15 years from the date of divorce, i.e. 12.01.2001 which ultimately resulting into filing of the petition being Company Petition No.16/2016 before the NCLT, Ahmedabad.

23. Learned counsel for the respondents submitted that the petition is barred by limitation. An application for rectification of register by virtue of Section 433 of the Companies Act, 2013 which makes the Limitation Act, 1963 application to the proceedings under the Act has to be filed at least within three years from the date of registration of the transfer. Learned counsel for the respondents submitted that the information concerning the transfer was in public domain admittedly from 22.10.2013 which should be treated as the date of knowledge of transfer. Learned counsel for respondents further submitted that it is a settled legal position that any party should be deemed to be in knowledge of information which is in public domain or which such party could have discovered by due diligence. Learned counsel for the respondents further submitted that the NCLT has rightly dismissed the petition on account of delay and laches as the appellant for more than 15 years, chose not to claim the shares and exercised any right as a shareholder. Learned counsel for the respondent submitted that as per the MOU the shares in question stood transferred subject to the formality of lodging the instrument of transfer alongwith the share certificates for transfer. Learned counsel for the respondent submitted that the appellant did not claim the shares and did not

claim any right as a shareholder of the 1<sup>st</sup> respondent which is evident from the fact that at no stage, did the appellant demand share certificates or claim any right to participate in the affairs of the 1<sup>st</sup> respondent.

24. Learned counsel for the respondents submitted that the appellant was a member of the family and as the wife of 2<sup>nd</sup> respondent she received the shares of 1<sup>st</sup> respondent and she has not separately and independently paid any consideration for the said shares and there is no evidence on record of such payment by the appellant.

25. Learned counsel for the respondent further submitted that where an instrument of transfer is lost, the transferee is entitled to seek transfer subject to such terms and conditions as to indemnity as the Company may impose.

26. Learned counsel for the respondent further submitted that the allegations of oppression and or mismanagement are unsubstantiated and not supported by any material and do not constitute an act of oppression or mismanagement. Learned counsel for the respondent submitted that the decision taken by 1<sup>st</sup> respondent are in due course of their business and are fair, just and proper managerial decisions. Learned counsel for the respondent further submitted that the allegations of oppression and mismanagement are conveniently made to support the petition that is an attempt on the part of the appellant to raise rake up stale issues to extort money from the respondents. At last the learned counsel for the respondents submitted that the appeal may be dismissed.

27. We have heard the parties and perused the entire record.

28. The first issue raised by the Learned counsel for the appellant is that the Tribunal wrongly dismissed the company petition as being barred by limitation and not filed within time. Learned counsel for the appellant argued that the

Tribunal rejected the plea to condone delay holding delay and laches from the date of the MOU i.e. 29.6.2000. Learned counsel for the appellant further argued that the Tribunal erred in holding that the period of limitation shall commence from the date when the documents were uploaded on the website of the ROC i.e. 22.10.2013 and the appellant came to know regarding the illegal transfer of 200 shares only after 10.2.2016 and the Company Petition is filed on 24.11.2016 and the petition is filed well within three years Limitation. Learned counsel for the appellant placed reliance on the judgement titled ***Therm Flow Engeers Vs Bhavesh Narumalani CA (AT) No.159 of 2017, Nirakar Dash & Ors Vs Durgapur Bio Garden Private Ltd & Ors , Company Appeal (AT) No.208 of 2017; South Asia Human Documentation Centre Pvt Ltd & Ors Vs Suhas Chakma & Anr CA No.51of 2017 and Smt Nuper Mitra and another Vs Basubani Private Ltd and Others.***

29. Learned Counsel appearing on behalf of the Respondents argued that the jurisdiction of the NCLT under Section 59 of the Companies Act, 2013 is summary in nature and cannot and does not involve adjudication of the parties' civil rights and/or any other disputed questions of fact. Learned counsel for the respondents further argued that the petition is barred by limitation. Learned counsel for the respondent further argued that an application for rectification of register by virtue of Section 433 of the Companies Act, 2013 which makes the Limitation Act, 1963 applicable to the proceedings under the Act has to be filed at least within three years from the date of registration of transfer. Learned counsel for the respondent argued that the information regarding the transfer was in the public domain admitted from 22.10.2013 which should be treated as the date of knowledge and argued that the petition has been rightly dismissed on account of delay and laches.

30. We have heard the parties on this issue. It is not disputed that the appellant was the holder of 200 shares. The appellant has explained that she sent a letter dated 24.8.2015 to 1<sup>st</sup> respondent for providing her shares and then lodged complaint with ROC on 12.1.2016 for recording her objections regarding non-receipt of shares certificates. The appellant further explained that ROC vide letter dated 4.2.2016 sent the complaint of the appellant to 1<sup>st</sup> respondent. The appellant explained that after that she conducted inspection of 1<sup>st</sup> respondent's record and came to know that her 200 shares has been transferred to 3<sup>rd</sup> respondent. Then she filed the Company Petition and has been dismissed on delay and laches and the Tribunal held that there is a delay in filing the petition. We have observed that the appellant had written to 1<sup>st</sup> respondent about her shares but the 1<sup>st</sup> respondent did not respond. 1<sup>st</sup> respondent is duty bound to inform the appellant who admittedly had been reflected as shareholder in company records that she is now shareholder or not and/or her shares have already been transferred. By not informing the appellant, it is apparent that there is something on the part of the 1<sup>st</sup> respondent to hide. We have also observed that the Tribunal has dismissed the petition on the delay of laches and held that the petition has been filed belatedly. If we accept the version of the Respondent that the shares were handed over alongwith duly signed transfer deed by the appellant in 2001 then why the shares were not transferred in favour of person in whose favour the transfer has been made in the year 2001 or immediately and it has been kept pending to be done in 2013. Such conduct of delay on the part of the Respondents shows that appellant is right that MOU drawn up but not made part of Decree was not to be acted upon. The Tribunal should have observed this also while dismissing the petition. The Tribunal also held that no application for condonation

of delay has been filed but the same has been argued during the course of arguments. When the appellant has argued for delay in filing the petition and gave sufficient ground that the appellant had approached ROC and 1<sup>st</sup> respondent then the Tribunal should not have dismissed the petition on technical grounds but should have decided the petition on merits.

31. We also observe that the said shares have been transferred in favour of 3<sup>rd</sup> respondent and no transfer deed carrying the signature of the appellant has been produced before the NCLT and also before this Appellate Tribunal. Further it has been argued before this Tribunal that the shares have been transferred under Section 56(1) of the Companies Act, 2013. We further observe that the counsel for the respondent has argued that this is a company promoted by Agal Family and 2<sup>nd</sup> to 6<sup>th</sup> respondents are family members which means that they have full control on 1<sup>st</sup> respondent. This position would require fairness is writ large in their action but these respondents have jointly manipulated the record of the 1<sup>st</sup> respondent and got the shares transferred in the name of 3<sup>rd</sup> respondent and no record has been produced before the Tribunal and this Appellate Tribunal. As a prudent precautionary measure, 1<sup>st</sup> respondent should have sent a notice to the appellant intimating that the shares have been received from 3<sup>rd</sup> respondent for transfer without transfer deed. No such notice has been sent to the appellant. Further the 1<sup>st</sup> respondent should have directed the 3<sup>rd</sup> respondent to lodge FIR with the Police Station intimating that the Transfer deed duly signed by the appellant has been lost if that was the claim made. No such proof has been placed before this Tribunal. Further 1<sup>st</sup> respondent should have given a notice in the newspaper that the shares have been received from 3<sup>rd</sup> respondent for transfer without transfer deed. No such newspaper publication has been produced before the Tribunal and

this Appellate Tribunal. Further the 2<sup>nd</sup>/ 3<sup>rd</sup> respondent should have approached the appellant to sign a fresh transfer deed if it was the claim that the original transfer deed has been lost. By adopting this route their case would have been above board. It goes to establish that the shares have been transferred without valid instrument and no attempt has been made to get the transfer deed signed from the appellant. It also shows that due diligence has not been done.

32. We further observe from the reply filed by the Respondent at Page No.27, MOU dated 29.6.2000, (Annexure R-1) that the said MOU is quite a rough paper, unsigned and we also observe on the next page No.28 (Annexure 1) Part B, under the heading "Immovable Assets in the name of Sangeeta Agal and Vendansh Agal" that on the top of document it is written "Subject to Verification". On the said page itself the something is written handwriting which we understand and observe that these documents are work in progress and cannot be relied upon. We further observe on the next page No.29 of the reply and find that in some places it is written "lost" and at some places it is written "dismantal" and at the place (4), there are no signatures of anyone and is left blank. In our view such document cannot be treated as MOU. Similarly, on page 30 of the reply there is something written in handwriting and the same has been deleted and also at place (4), there are no signatures of anyone and is left blank. In our view this document has no finality and validity.

33. Learned counsel for the Respondent during the arguments stated that the appellant did not participate in the meetings of 1<sup>st</sup> respondent and have no right to claim shares certificates. On this issue, we are of the opinion that to participate/attend the meeting of a company is the prerogative of the shareholder. However, the company (here 1<sup>st</sup> respondent) is duty bound to send notice of every

meeting to the shareholder, therefore, the appellant had a right to receive notice of each and every meeting while she was reflected as shareholder in the company records. Admittedly at last till 2013 even as per Respondents, Appellant was shareholder till 2013, but even till then No notice sent is shown.

34. We further observe that the appellant in his appeal has stated that the respondents have illegally convened a Board Meeting and decided to increase the authorised capital of 1<sup>st</sup> respondent from Rs.1,00,000/- (1000 shares of Rs.100/- each) to Rs.10,00,000/- (10,000 shares of Rs.100/- each) and also passed a resolution for increasing the authorized capital of 1<sup>st</sup> respondent. The appellant has prayed for declaring the resolution passed by the shareholders during the EOGM dated 27<sup>th</sup> August, 2015 as illegal, null and void and non-est and also allotment of 9000 shares on 29<sup>th</sup> January, 2016 in the name of Pavitra Agal is illegal, null, void and non-est. The Appellant had also pleaded this issue in its company petition at para No.7.18 and 7.20 at page No.241 to 243 in the Appeal. The Respondents have also replied to paras 7.18 and 7.20 of the original petitioner in its reply at para No.25 and 26, Page No.281 of the Appeal Paper Book. In his reply, the Respondent had stated in company petition that the original petitioner was not a shareholder, therefore, the question of allotment of any shares to her does not arise. Appellant had also raised disputes regarding siphoning of funds and sale of assets. We further observe that the Tribunal had on these counts framed points for determination in the impugned order dated 14.11.2017 at Page No.52 of the appeal at Point No.(6), (7)and (8). We observe that the Tribunal has not given its findings on these issues as the Tribunal had dismissed the petition on the grounds of delay and latches.

35. In view of the above discussions now it is established that the shares in the name of appellant have been transferred in the name of 3<sup>rd</sup> respondent, therefore, the impugned order dated 14.11.2017 passed by the NCLT, Ahmedabad is set aside and the appellant is found to be rightful holder of 200 shares and the shares transferred in the name of 3<sup>rd</sup> respondent are held illegal. Further we direct the 1<sup>st</sup> respondent to rectify the register so as to restore the appellant as holder of 200 shares in the 1<sup>st</sup> respondent company. We set aside the impugned order dated 14.11.2017 of the Tribunal and hold that the appellant is rightful holder of 200 shares.

36. As we hold that the appellant is holder of 200 shares (20% of the capital at that time), it is in the fitness of things that the Tribunal decides the other issues raised for which in Impugned Order Points 6 to 8 were framed, on merits. Therefore, the matter is remanded back to the NCLT to decide the other issues raised by the appellant in Company Petition. The parties are directed to appear before the National Company Law Tribunal, Ahmedabad Bench, Ahmedabad on 1<sup>st</sup> November, 2018. No order as to cost.

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

(Mr. Balvinder Singh)  
Member (Technical)

New Delhi  
Dated: 10-10-2018

bm