Eih Limited vs Nadia A Virji on 1 August, 2022

Author: M.R. Shah

Bench: B.V. Nagarathna, M.R. Shah

REPORTABLE

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION
CIVIL APPEAL NOS. 4797-4799 OF 2022

EIH LIMITED …APPELLANT

VERSUS

NADIA A VIRJI …RESPONDENT

JUDGMENT

M.R. SHAH, J.

1. Feeling aggrieved and dissatisfied with the impugned judgment and order dated 25.06.2019 passed by the Division Bench of the High Court at Calcutta in A.P.D. No. 265/2017 with G.A. No. 1216/2016 with G.A. No. 218/2013 in Civil Suit No. 354/2012, by which the Division Bench of the High Court has dismissed the said appeal and has confirmed the order dated 22.03.2016 passed by the learned Single Judge allowing the application under Order 7 Rule 11 CPC rejecting the plaint on the ground that the suit before the learned Single Judge (original side) would not be maintainable as per the provisions of the West Bengal Premises Tenancy Act, 1997 (hereinafter referred to as the 'Act 1997'), the original plaintiff – landlord has preferred the present appeals.

2. The facts leading to the present appeals in a nutshell are as under:

> That by a Tenancy Agreement dated 6.5.1993, the appellant – original plaintiff – landlord inducted the respondent/defendant as tenant in respect of a showroom admeasuring 1700 sq. ft. on the ground floor of a prime location of Kolkata being the arcade of the Hotel Oberoi Grand at Premises No. 15/2, Jawaharlal Nehru Road, Kolkata. Under the Tenancy Agreement, the rent was fixed at Rs. 10,000/- per month. Under the Tenancy Agreement, the liability to pay the taxes including surcharge and water tax/fees was upon the respondent – tenant. 2.1 The appellant – original plaintiff – landlord terminated the tenancy by issuing notice under Section

106 of the Transfer of Property Act, 1882 (hereinafter referred to as the 'TP Act'). Upon expiry of the notice period, the appellant – original plaintiff – landlord filed a suit before the learned Single Judge (Original Side) of the Calcutta High Court being Civil Suit No. 354/2012, seeking eviction of the respondent – tenant from the tenanted premises. According to the appellant – original plaintiff, as the liability to pay the tax payable to the Calcutta Municipal Corporation was upon the respondent – tenant and in view of Section 5(8) of the Act 1997 r/w Section 3(f), the total rent payable by the tenant inclusive of monthly rent and taxes would exceed the ceiling limit of Rs.10,000/- per month specified in Section 3(f)(i) of the Act 1997 for commercial premises, hence the Act 1997 is not applicable and therefore the original plaintiff – landlord terminated the tenancy by issuing notice under Section 106 of the TP Act. The original plaintiff also prayed for the summary judgment. 2.2 The original defendant – tenant after appearing in the suit filed an application before the learned Single Judge under Order 7 Rule 11 CPC for rejection of the plaint, inter alia, on the ground that the suit was barred by reasons of the provisions of the Act 1997 being applicable because the rent of the said premises was Rs. 10,000/- per month and the tenancy being for commercial purpose is not exempted under Section 3(f)(i) of the Act 1997. The learned Single Judge allowed the said application and rejected the plaint vide order dated 22.03.2016 by holding that the rent payable by the tenant is Rs. 10,000/- per month which is below the ceiling limit mentioned in Section 3(f)(i) of the Act 1997 and therefore the Act 1997 is applicable and therefore the suit under Section 106 of the TP Act is impliedly barred by the provisions of the Act 1997.

2.3 Feeling aggrieved and dissatisfied with the order passed by the learned Single Judge in allowing the application under Order 7 Rule 11 CPC and holding that the Act 1997 shall be applicable and therefore the suit under Section 106 of the TP Act is impliedly barred by the provisions of the Act 1997, the appellant – original plaintiff – landlord filed an appeal before the Division Bench of the High Court. By the impugned judgment and order, the Division Bench of the High Court has dismissed the said appeal, confirming the order passed by the learned Single Judge. 2.4 Feeling aggrieved and dissatisfied with the impugned judgment and order passed by the Division Bench of the High Court and confirming the judgment and order passed by the learned Single Judge that as the rent payable by the tenant is Rs. 10,000/- per month (excluding the liability to pay the municipal taxes) and therefore the Act 1997 shall be applicable and therefore the suit under Section 106 of the TP Act would be impliedly barred, the original plaintiff – appellant – landlord has preferred the present appeals.

3. Shri Rana Mukherjee, learned Senior Advocate has appeared on behalf of the original plaintiff – landlord and Shri Siddharth Dave, learned Senior Advocate has appeared on behalf of the respondent – defendant – tenant.

3.1 Relying upon Sections 3, 5(8) of the Act 1997 r/w Section 230 & 231 of the Kolkata Municipal Corporation Act, 1980 (hereinafter referred to as the 'Act 1980') and relying upon the decisions of

this Court in the case of Calcutta Gujarati Education Society v. Calcutta Municipal Corporation, (2003) 10 SCC 533 (para 45) and the subsequent decision in the case of Popat and Kotecha Property v. Ashim Kumar Dey, (2018) 9 SCC 149, it is vehemently submitted by Shri Rana Mukherjee, learned Senior Advocate appearing on behalf of the original plaintiff – landlord that both, the learned Single Judge as well as the Division Bench of the High Court have committed a serious error in observing and holding that the Act 1997 shall be applicable. 3.2 It is vehemently submitted that as per Section 5(8) of the Act 1997, r/w Section 230 & 231 of the Act 1980 and as observed and held by this Court in the case of Calcutta Gujarati Education Society (supra), the expression 'rent' includes municipal tax payable to the Corporation and in the present case the liability to pay the municipal tax under the tenancy agreement is upon the tenant and even otherwise as per Section 230 of the Act 1980, fifty per cent of the tax liability would be upon the tenant and the same is statutorily to be paid and the same can be recoverable as if it is a rent. That even under Section 5(8) of the Act 1997, the arrears of tax is recoverable as if it is arrears of 'rent', every tenant shall have to pay his share of municipal tax and the rent includes the municipal tax element. It is submitted that therefore as the tenant is required to pay more than ten thousand (rupees ten thousand towards rent plus the municipal tax payable to the municipal corporation) as per Section 3(f)(i) of the Act 1997, the Act 1997 shall not be applicable. 3.3 Taking us to Section 45 of the Act 1997, it is submitted that the Act 1997 shall be applicable even with respect to tenancy agreements executed prior to the Act 1997 and when the tenancy agreements have been executed at the time when the West Bengal Premises Tenancy Act, 1956 (hereinafter referred to as the 'Act 1956') was in force. It is submitted that as per Section 45 of the Act 1997, all suits and other proceedings under the Act 1956 pending at the commencement of the Act 1997 are specifically saved, but not the tenancy agreements executed prior to the Act 1997 and the Act 1997 shall be applicable to the agreements executed at the time when the Act 1956 was in force. It is submitted that as per Section 18 of the Act 1997, there shall be, automatically, increase of rent by revision of five per cent every three years. It is submitted that therefore the rent payable would be more than Rs. 10,000/- per month (after considering the increase as per Section 18 of the Act 1997) and therefore also the Act 1997 shall not be applicable. 3.4 Shri Rana Mukherjee, learned Senior Advocate appearing on behalf of the original plaintiff – landlord has heavily relied upon the decision of this Court in the case of Calcutta Gujarati Education Society (supra), more particularly para 45, in support of his submission that the rent payable by the tenant would include the taxes payable to the municipal corporation payable by the tenant. Relying upon the aforesaid decision, it is submitted that even the tax is a part of the rent and therefore if the same is included the rent payable would be more than Rs. 10,000/- and therefore Section 3(f)(i) of the Act 1997 would be applicable and hence the Act 1997 shall not be applicable. It is submitted that the said decision has been subsequently followed by this Court in the case of Popat and Kotecha Property (supra). It is submitted that in the case of Popat and Kotecha Property (supra), even this Court has observed and held that for non-payment of tax due and payable by the tenant under Section 230 of the Act 1980 r/w Section 5(8) of the Act 1997 and as the tax can be said to be rent and even the eviction decree can be passed for non-payment of tax. 3.5 Shri Rana Mukherjee, learned Senior Advocate has also relied upon another decision of this Court in the case of Abdul Kader v. G.D. Govindaraj (Dead) By Lrs., (2002) 5 SCC 51 and has submitted that as observed and held by this Court, after considering the decision of this Court in the case of Karnani Properties Limited v. Augustine (Miss), AIR 1957 SC 309 that in the event of taxes having been agreed to be paid by the tenant, the same forms part of the rent.

3.6 Making the above submissions and relying upon the aforesaid decisions, it is prayed to allow the present appeal and quash and set aside the orders passed by the learned Single Judge and Division Bench of the High Court taking the view that the Act 1997 shall be applicable.

4. While opposing the present appeal, Shri Siddharth Dave, learned Senior Advocate appearing on behalf of the respondent – tenant has vehemently submitted that in the present case as per the tenancy agreement, the rent due and payable by the tenant would be Rs.10,000/- per month. It is submitted that, may be, as per Section 230 of the Act 1980 and/or even as per Section 5(8) of the Act 1997, fifty per cent of the tax liability would be upon the tenant and on non-payment of the same the landlord can recover the tax liability as arrears of rent as per Section 231 of the Act 1980, but the amount of tax due and payable under Section 230 of the Act 1980 r/w Section 5(8) of the Act 1997 cannot be said to be rent as sought to be canvassed on behalf of the landlord. It is submitted that even as per the judgment of this Court in the case of Calcutta Gujarati Education Society (supra) what is observed is the mode of recovery of the taxes due as arrears of rent. He has also relied upon para 46 of the said judgment in the case of Calcutta Gujarati Education Society (supra). It is contended that therefore the decision of this Court in the case of Calcutta Gujarati Education Society (supra) cannot be construed to hold that the tax amount can be said to be a rent. It is submitted that the term "rent" is not defined. It is submitted that both the components, namely, the rent and the tax are different and distinct. That the tax amount due and payable by the tenant cannot be termed as "rent". However, the tax due and payable by the tenant can be recovered as arrears of rent, but the same cannot be termed as "rent". It is submitted that therefore in the present case as the rent due and payable is Rs. 10,000/- per month and the premises is a commercial premises, Section 3(f)(i) of the Act 1997 shall not be applicable and the Act 1997 shall be applicable. 4.1 It is further submitted that in the present case, it is not only a question of jurisdiction of the Court to entertain the suit under Section 106 of the TP Act, but the question is with respect to protection which may be available to the tenant under the provisions of the Act 1997. It is urged that under the Act 1997, the landlord can recover the possession and evict the tenant on very limited grounds and the protection under the Act 1997 shall not be available to the tenant in a suit for eviction under Section 106 of the TP Act.

4.2 Now so far as the reliance placed upon the decision of this Court in the case of Popat and Kotecha Property (supra), relied upon by the learned counsel appearing on behalf of the landlord is concerned, it is submitted that in the said decision, para 46 of the judgment in the case of Calcutta Gujarati Education Society (supra) has not been noticed. Learned counsel has also taken us to the objects and reasons for amendment in Section 230 of the Act 1980 and insertion of Section 5(8) of the Act 1997, by which, the liability to pay the municipal tax payable to the Corporation (to the extent of 50% of the tax liability) now would be on the tenant and therefore the same is held to be recoverable as arrears of rent. It is submitted that being a private person, it was not possible for the landlord to file a suit for recovery of the tax from the tenant (prior to amending Section 230 of the Act 1980) and in many cases it was observed that the tax liability would be more than the rent to be paid by the tenant and therefore Section 230 of the Act 1980 came to be amended under which now 50% of the tax liability would be upon the tenant and as there was no machinery for recovery available to the landlord, Section 5(8) of the Act 1997 has been inserted, under which, the landlord is under an obligation to pay his share of municipal tax and as observed and held by this Court in

Calcutta Gujarati Education Society (supra) the same is recoverable as arrears of rent from the tenant. It is submitted that under Section 231 of the Act 1980 r/w Section 5(8) of the Act 1997, it is only the mode of recovery of tax due and payable by the tenant as arrears of rent and by no stretch of imagination tax due and payable by the tenant/tax liability can be said to be a rent and/or part of the rent unless specifically agreed to by the parties by means of a contract.

4.3 Making the above submissions and relying upon the aforesaid decisions, it is prayed to dismiss the present appeals.

5. We have heard learned counsel for the landlord as well as the tenant at great length.

5.1 The short question which is posed for the consideration of this Court is, "whether, share of municipal tax due and payable by the tenant under Section 230 of the Act 1980 and Section 5(8) of the Act 1997 shall be included within the expression 'rent' or in other words, the share of municipal tax due and payable by the tenant can be said to be a part of the rent of the premises let out?" 5.2 At the outset, it is required to be noted that in the present case, under the tenancy agreement under consideration the rent payable by the tenant would be Rs. 10,000/- per month. Over and above the rent, the tenant has also agreed to pay the municipal taxes payable to the Calcutta Municipal Corporation. However, it is required to be noted that the tenancy agreement does not provide that the parties have agreed that the rent would be inclusive of municipal taxes payable and that as and when such taxes are enhanced, rent would be proportionately raised. Under the tenancy agreement, the rent payable would be Rs. 10,000/- per month and the liability to pay municipal taxes is separate and distinct on the tenant. On a fair reading of Section 3(f) of the Act 1997, which provides that any premises let out for non-residential purpose, which carries more than ten thousand rupees as monthly rent, nothing contained in the West Bengal Premises Tenancy Act, 1997 shall apply. The word used is "monthly rent". As observed hereinabove, the term "rent" is not defined.

6. It is the case on behalf of the landlord that as under Section 5(8) of the Act 1997, every tenant is under an obligation to pay his share of municipal tax as an occupier of the premises in accordance with the provisions of the Kolkata Municipal Corporation Act, 1980 and as per Section 230 of the Act 1980, 50% of the municipal tax shall have to be paid by every tenant and as per Section 231 of the Act 1980 the same shall be recoverable as arrears of rent and as per the decision of this Court in the case of Calcutta Gujarati Education Society (supra) the arrears of municipal tax can be recovered as arrears of rent and therefore the share of municipal tax payable by the tenant will be part of the rent. Heavy reliance is placed on para 45 in the case of Calcutta Gujarati Education Society (supra) and the subsequent decision in the case of Popat and Kotecha Property (supra).

7. While considering the issue on hand, namely, whether the share of the municipal tax payable by the tenant in accordance with the provisions of Sections 230 & 231 of the Act 1980 r/w Section 5(8) of the Act 1997 can be said to be a part of the rent for the purpose of Section 3(f) of the Act 1997, Sections 230 & 231 of the Act 1980 and Section 5(8) of the Act 1997 are required to be referred to, which are as under:

"Section 230 : Apportionment of property tax by the person primarily liable to pay.

> Save as otherwise provided in this Act, the person primarily liable to pay the property tax in respect of any land or building may recover –
>
> (a) If there be but one occupier of the land or building, from such occupier half of the rate so paid, and may, if there be more than one occupier, recover from each occupier half of such sum as bears to the entire amount of rate so paid by the owner the same proportion as the value of the portion of the land or building in the occupation of such occupier bears to the entire value of such land or building:
>
> Provided that if there be more than one occupier, such half of the amount may be apportioned and recovered from each occupier in such proportion as the annual value of the portion occupied by him bears to the total annual value of such land or building;
>
> (b) the entire amount of the surcharge on the property tax on any land or building from the occupier of such land or building who uses it for commercial or non-residential purposes Provided that if there is more than one such occupier, the amount of surcharge on the property tax may be apportioned and recovered from each such occupier in such proportion as the annual value of the portion occupied by him bears to the total annual value of such land or building.

Section 231: Mode of recovery: If any person primarily liable to pay any property tax on any land or building and is entitled to recover any sum from an occupier of such land or building, he shall have, for recovery thereof, the same rights and remedy as if such sum were rent payable to him by the person from whom he is entitled to recover such sum.

Section 5(8) of the West Bengal Premises Tenancy Act 1997:

> (8) Every tenant shall pay his share of municipal tax as an occupier of the premises in accordance with the provisions of the Kolkata Municipal Corporation Act, 1980 (West Bengal Act LIX of 1980) or the West Bengal Municipal Act, 1993 (West Bengal Act XXII of 1993).

Explanation – For the purposes of this sub-section, the term 'occupier' means an occupier as defined in clause (6)) of section 2 of the Kolkata Municipal Corporation Act, 1980 or clause (43) of section 2 of the West Bengal Municipal Act, 1993." As per Section 230 of the Act 1980, a person primarily liable to pay the property tax (lessor) in respect of any land or building may recover half of the amount of the property tax from the occupier (lessee/tenant) of the property. Section 231 of the Act 1980 provides that the person primarily liable to pay any property tax is entitled to recover the consolidated rate including surcharge from the occupier of the property and for that purpose the person primarily liable shall have the same rights and remedies as if such sum were 'rent' payable to him by the person from whom he is entitled to recover such sum. Section 5(8) of the Act 1997 casts an obligation on the tenant to pay his share of municipal tax as an occupier of the premises in accordance with the provisions of the Act 1980.

8. Sections 230 & 231 of the Act 1980 fell for consideration before this Court in the case of Calcutta Gujarati Education Society (supra). Before this Court, the validity of the aforesaid two provisions of the Act 1980 were under challenge. This Court had an occasion to consider the object and purpose of Section 231 of the Act 1980 in para 45, which reads as under:

> "45. We find that the machinery provisions for assessment and recovery of tax basically involve the owner or the lessor who is "primarily liable" for the tax on property although in the course of assessment and recovery of portion of tax from the tenants, sub- tenants or occupants, their involvement is also directed. It is with the purpose to make the procedure of recovery of tax simpler that the owner or the lessor is proceeded against as the "person primarily liable". The owner or lessor of the property is "primarily" required to satisfy the demand towards tax with right to recover it from the tenant, sub-tenant or the occupant. If the landlord or the owner is obliged to make payment of whole amount of tax inclusive of his own share and share of the tenant, sub-tenant or the occupant, the owner or lessor has to be conferred with the power to recover the portion of tax payable by the tenant, sub-tenant or occupant who is actually enjoying the property and putting it to use for commercial or non- residential purpose. The legislature has taken note of the fact that a large number of properties in the metropolitan city of Calcutta are in occupation of tenants, sub-tenants or occupants on a comparatively small amount of rent or lease money. In such a situation, to impose entire burden of tax on the owner or lessor, would be inequitable, more so when the tenancy law does not allow increase in rent beyond a particular limit and the right of eviction of the landlord is restricted to the grounds under the Tenancy Act. By the impugned provisions of the Act, therefore, the legislature has thought of apportioning the tax burden between owner or the lessor as one party and the tenant, sub-tenant or occupier as the other parties. The whole amount of tax is recoverable from the lessor and may also be recovered from the tenant or sub-tenant through attachment of the rent. In case where the lessor or landlord has paid the whole tax including the portion of tax payable by the tenant or sub-tenant, the landlord has to be equipped with the power to get himself reimbursed by recovery of the portion of tax paid by him on behalf of the tenant. Section 231 of the Act, therefore, creates a fiction that the "tax" apportioned on the tenant would be treated as "rent" and would be recoverable as such. The word "rent" has not been defined in the tenancy law and this Court has taken note of this legal position in the case of Puspa Sen Gupta v. Susma Ghose [(1990) 2 SCC 651] which arose out of the provisions of the Tenancy Act applicable to West Bengal. Rent is a compendious expression which may include lease money with service charges for water, electricity and other taxes leviable on the tenanted premises." That thereafter, in paragraph 46, it is observed and held as under:

> "46. The provisions of the Tenancy Act merely enable the landlord to make a demand of arrears of rent and in default of the payment of the same, sue the tenant for recovery of rent or eviction on the ground of non-payment of rent despite demand. The tenant can get protection against eviction on the ground of arrears of rent only if

> he makes requisite deposit of the arrears in the manner laid down in the provisions of the Tenancy Act. A provision to fictionally treat "tax" as "rent" is necessitated because in the absence of such a fiction in Section 231 of the Act, the landlord would be compelled to pay the whole amount of tax which is recoverable from him under the Act and would be left to an expensive and cumbersome remedy of filing a civil suit for recovery of such tax paid on behalf of the tenant, sub- tenant or occupant. Such a fiction is required to be incorporated under Section 231 of the Act because a private party cannot recover tax. If a lessor is obliged to pay a portion of tax leviable on the tenant, the landlord can recover the same not as "tax" but only as part of "rent". The fiction created by the legislation in Section 231 to treat "tax" as "rent" has to be taken to its logical conclusion. The Act under consideration and the Tenancy Act, both are State legislations. No question arises of legislative incompetence. There does not appear any inter se conflict between the two Acts. Both have to be read and applied harmoniously to achieve the legislative intent in the two enactments. The contention based on Section 231 of the Act, therefore, also does not commend to us and is rejected." Thus, as observed and held by this Court in the case of Calcutta Gujarati Education Society (supra), the amount of tax due and payable by the tenant under Section 230 of the Act 1980 r/w Section 5(8) of the Act 1997 can be recovered as arrears of rent (Section 231 of the Act 1980) and for that purpose, namely, for the purpose of recovery the tax apportioned on the tenant would be treated as 'rent' and would be recoverable as such. The aforesaid judgment cannot be read holding that the tax apportioned on the tenant be treated as 'part of the rent', as contended by Shri Rana Mukherjee, learned Senior Advocate appearing on behalf of the landlord. Merely because the obligation to pay half of the property tax and surcharge would be upon the tenant as per section 230 of the Act 1980 and the tenant is obliged to pay his share of municipal tax as an occupier of the premises under Section 5(8) of the Act 1997 and merely because for the purpose of recovery of the tax due from the tenant, such tax apportioned can be recovered as rent, such tax apportioned (half of the amount of the property tax and surcharge) cannot become part of the rent of the premises which is tenanted. For that purpose, the terms and conditions mentioned in the tenancy agreement/lease agreement are required to be considered. For example, if in the tenancy agreement if it is provided that the tenant shall pay 'X' amount which shall include the taxes, the tax component can be said to be 'part of the rent'. However, if under the agreement and/or even under Section 230 of the Act 1980 r/w Section 5(8) of the Act 1997, the tenant is liable to pay tax separately or half of the amount of tax now statutorily liable to be paid, the same can be recovered as arrears of rent because such 'tax' is to be treated as 'rent' for the purpose of recovery.

However, the same cannot be said to be 'part of the rent'. Therefore, reliance placed upon the decision of this Court in the case of Calcutta Gujarati Education Society (supra) by learned counsel appearing on behalf of the landlord is on a misreading of the said decision. As observed hereinabove, the said decision cannot be read to mean that the tax apportioned can be said to be part of the rent as sought to be contended by Shri Rana Mukherjee, learned Senior Advocate appearing on behalf of the landlord.

9. Now so far as reliance being placed upon the subsequent decision of this Court in the case of Popat and Kotecha Property (supra) is concerned, at the outset, it is required to be noted that in the said decision, para 45 of the decision in the case of Calcutta Gujarati Education Society (supra) has been considered and not para 46, reproduced hereinabove. Even on facts, the said decision is not applicable. In the said decision, under the agreement the parties agreed that the rent would include all municipal taxes payable and that as and when such taxes are enhanced rent should be proportionately raised. In the present case, under the tenancy agreement, the rent payable would be Rs. 10,000/- per month which does not include the municipal taxes payable. The liability to pay the taxes under the agreement would be over and above the amount of rent, i.e., Rs. 10,000/- per month. Therefore, on facts, the decision of this Court in the case of Popat and Kotecha Property (supra) is not applicable to the facts of the case on hand.

10. Now so far as reliance being placed upon Section 18 of the Act 1997 and the submission that under Section 18 of the Act 1997 the rent shall be automatically increased by revision of 5% every three years and therefore by giving the increase by revision of 5% every three years, the rent payable would be more than rupees ten thousand per month is concerned, the aforesaid contention has no substance. Section 18 of the Act 1997 shall be applicable in a case where the fair rent is determined and fixed by the Controller under Section 17 of the Act 1997. That is not the case here. Therefore, Section 18 of the Act 1997 is not applicable at all to the facts and circumstances of the case.

11. In view of the above discussion and for the reasons stated above and as the monthly rent due and payable would be Rs. 10,000/- per month which cannot be said to be more than ten thousand rupees as monthly rent, the High Court has rightly observed and held that the Act 1997 shall be applicable and therefore the civil suit filed by invoking Section 106 of the TP Act is impliedly barred. Therefore, the High Court has rightly rejected the plaint in exercise of powers under Order 7 Rule 11 CPC. No interference of this Court is called for. Accordingly, the present appeals stand dismissed.

However, in the facts and circumstances of the case, there shall be no order as to costs.

……..J.
[M.R. SHAH]

NEW DELHI;
AUGUST 01. 2022.

……J.
[B.V. NAGARATHNA]