

**IN THE MAHARASHTRA ADMINISTRATIVE TRIBUNAL  
MUMBAI**

**ORIGINAL APPLICATION NO.12 OF 2019**

**DISTRICT : PUNE**

Smt. Namrata Ganesh Patil. )  
Age : 39 Yrs., Occu.: Dy. Commissioner of Police) )  
at Head Quarter, Respondent No.2's Office, ) )  
Residing at J-702, Queenstown, Chinchwad, ) )  
Pune. )...**Applicant**

**Versus**

1. The State of Maharashtra. )  
Through the Secretary, Home Dept., )  
Mantralaya, Mumbai. )
2. The Commissioner of Police. )  
Pimpri Chinchwad, MIDC Chinchwad, )  
Pimpri-Chinchwad, Pune – 411 019. )
3. The Director General of Police. )  
Shahid Bhagat Singh Marg, Colaba, )  
Mumbai. )
4. Mr. Vinayak S. Dhakane. )  
Deputy Commissioner of Police, Zone 2, )  
Pimpri-Chinchwad, Pune. )...**Respondents**

**Shri K.R. Jagdale, Advocate for Applicant.**

**Ms. S.P. Manchekar, Chief Presenting Officer for Respondents.**

**CORAM : SHRI A.P. KURHEKAR, MEMBER-J**

**DATE : 06.02.2019**

## JUDGMENT

1. In this Original Application, the challenge is to the impugned order dated 28.12.2018 whereby the Respondent No.2 transferred the Applicant from Deputy Commissioner of Police, Zone 2, Pimpri-Chinchwad Police Commissionerate to Deputy Commissioner of Police, Head Quarter, Pimpri-Chinchwad Commissionerate invoking jurisdiction of this Tribunal under Section 19 of the Administrative Tribunals Act, 1985.

2. The Applicant was posted as Deputy Commissioner of Police (DCP), Zone 2 vide order dated 4<sup>th</sup> August, 2018. As DCP, Zone 2 she was discharging her duties efficiently and faithfully. However, abruptly, by order dated 28.12.2018 passed by Respondent No.2, she came to be transferred from DCP Zone 2 to DCP Police Head Quarter, Pimpri-Chinchwad. The Applicant has challenged the said transfer contending that, it being mid-term and mid-tenure transfer, the same was required to be in compliance of mandatory provision of Section 22N(1) of Maharashtra Police (Amendment) Act, 2015 (hereinafter referred to as 'Act 2015'. The Respondent No.2 i.e. Commissioner of Police, Pimpri-Chinchwad is not competent authority to issue such mid-tenure and mid-term transfer. There is no approval of Police Establishment Board (PEB) as well as highest competent authority, as required under Section 22N(1) or Section 22N(2) of 'Act 2015'. The Applicant, therefore, contends that the impugned transfer is in blatant violation of the provisions of 'Act 2015' and prayed to set aside the impugned order.

3. The Respondent No.2 (Commissioner of Police, Pimpri-Chinchwad) resisted the application by filing Affidavit-in-reply (Page Nos.52 to 65 of Paper Book) *inter-alia* denying the averment made by the Applicant to challenge the transfer order. It is not in dispute that the Applicant was posted as DCP, Zone 2 by order dated 4<sup>th</sup> August, 2018 and has completed hardly five months on that post. The Respondent No.2, however, sought to contend that he is empowered

to issue such orders in the administrative exigencies and for effective policing. According to Respondent No.2, it is not transfer order in the eye of law, but it is only internal arrangement within the Commissionerate area warranted for administrative exigencies and to improve the functioning of the Department. The Respondent further sought to justify the impugned order contending that the Applicant was not found efficient and complaint was received about administrative callousness and inefficiency. The Applicant has failed to act upon the complaint of Mrs. Lalita Khedkar. Secondly, she has passed order to provide Bandobast for measure of land which was the subject matter of civil dispute. She was counselled being young lady Officer but having found that her continuation is not in the interest of administration, she was shifted as DCP, Head Quarter, Pimpri-Chinchwad. Thus, the sum and substance of the defence is that the Respondent No.2 is empowered to shift Police Personnel within the Commissionerate area, and therefore, there is no requirement of approval of Police Establishment Board (PEB) or any other competent authority. On these pleadings, the Respondent prayed to dismiss the application.

4. Shri K.R. Jagdale, learned Advocate for the Applicant vehemently urged that the impugned transfer being mid-term and mid-tenure, it has to be in consonance with the mandatory compliance of Section 22N of 'Act 2015'. He canvassed that the stand taken by Respondent No.2 that it is mere internal shifting within the Commissionerate area and does not amount to transfer, is not legally tenable in view of various decisions rendered by this Tribunal. There being admittedly no approval of PEB and the sanction by highest competent authority, the impugned transfer order is obviously illegal and deserves to be set aside. He referred various Judgments passed by this Tribunal in this behalf.

5. Per contra, Ms. S.P. Manchekar, learned Chief Presenting Officer reiterated the contentions raised in reply and sought to contend that it being internal shifting within the Commissionerate area, the same cannot be termed as

transfer in the eye of law and the Commissioner is entitled to do so. She further canvassed that her shifting was necessitated having noticed the Applicant's inefficiency and callousness. According to her, there is no malafide in the impugned order, and therefore, the challenge is untenable.

6. In view of submissions and contentions raised by the learned Counsels, the following points arise for determination.

- (A) Whether the impugned transfer order dated 28.12.2018 is mere internal posting or it amounts to transfer and Respondent No.2 is competent in law to pass such order.
- (B) Whether the impugned order dated 28.12.2018 is in contravention of Section 22N(1) and 22N(2) of 'Act 2015'.

7. Shri K.R. Jagdale, learned Advocate for the Applicant has referred to the recent Judgment passed by this Tribunal in ***O.A.No.861/2018 (Rajendrakumar V. Trivedi Vs. State of Maharashtra & Ors.) decided on 28.11.2018*** wherein the Assistant Commissioner of Police was transferred within the Commissionerate, that too, with the approval of PEB and highest competent authority. This Tribunal turned down similar contention that it is internal change and not amounts to transfer. In the facts and circumstances of the case, the O.A. was allowed. In this O.A, the Tribunal has considered various earlier Judgments passed by this Tribunal and came to the conclusion that, such order of internal change amounts to transfer in the eye of law.

8. Ms. Manchekar, learned C.P.O. sought to contend that the order passed by this Tribunal in ***Rajendrakumar Trivedi's*** case (cited supra) is under challenge before the Hon'ble High Court in Writ Petition No.14107/2018, and therefore, the finding recorded by the Tribunal that internal change amounts to transfer has not attained the finality. Today, the Counsels appearing for the parties produced the copy of interim order passed by Hon'ble High Court in Writ Petition No.14107

of 2018 on 28<sup>th</sup> January, 2019 which shows that the Hon'ble High Court has granted interim relief in terms of Prayer Clause (c). The perusal of order passed by Hon'ble High Court reveals that the effect, operation and implementation of the impugned order dated 28.11.2018 passed by this Tribunal in O.A.No.861/2018 has been stayed by way of interim relief.

9. The submission of learned C.P.O. that in view of interim relief granted by the Hon'ble High Court, the observation made by this Tribunal in **Trivedi's** Judgment cannot be looked into for any purpose is misconceived. In **Trivedi's** matter, the ACP was transferred within the Commissionerate area with the approval of PEB but with *ex-post facto* sanction by highest competent authority. Among other ground, such *ex-post facto* sanction being found not in consonance with the mandatory requirement of law, in fact situation, the O.A. was allowed. In that matter, the argument was advanced by the State that some highly confidential inputs received by Commissioner of Police necessitated his immediate transfer in larger public interest and for administrative exigencies. It is in this context, the Hon'ble High Court was pleased to grant interim relief with observation that it was demand of administrative exigency. As of now, there is no such finding of Hon'ble High Court that internal transfer within the Commissionerate area is not transfer in the eye of law and Commissioner is competent to do so.

In so far as internal transfer within the Commissionerate area is concerned even apart from the Judgment in **Trivedi's** case, it has been consistently held by this Tribunal in various decisions which will be referred to shortly that internal posting and shifting amounts to transfer in the eye of law and it should comply the rigor of 'Act 2015'.

10. Needless to mention that, every decision is the outcome of assessment of facts in totality *vis-à-vis* legal principles applicable to the facts. Therefore, even

single additional fact or variance in the factual situation may make a lot of difference in the precedential value of a decision. It has said long ago that a case is a authority for what it actually decides and not what logically follows from it. This being the settled position of law, the present matter needs to be decided on the basis of facts emerging on record in the light of provisions of 'Act 2015'.

11. The point in issue that the internal change or posting within the Commissionerate area amounts to transfer is no more open to debate in view of various decisions rendered by this Tribunal, as discussed elaborately in *Trivedi's* matter. Therefore, it would be apposite to refer the relevant Chart from the Judgment in *Trivedi's* matter, which is as follows :

Sr. Nos.	Particulars	Subject matter
1.	O.A.193/2016, dated 24.02.2016	<p>Transfer of ACP from Mahim to Armed Police Branch within city by interim order dated 24.02.2016. The Tribunal observed that in view of amendment of Maharashtra Police Act by Ordinance of 16.02.2015, the situation has gone drastic change and the Judgments delivered in context of Maharashtra Government Servants Regulation of Transfers and Prevention of Delay in Discharge of Official Duties Act, 2005 (hereinafter referred to as "Act of 2005") holding that transfer at same station will not amount to transfer and will not apply to transfers effected under Maharashtra Police Act and interim stay was granted.</p> <p>The order dated 24.02.2016 has been confirmed by Hon'ble Bombay High Court in Writ Petition No.3894/2016 on 04.04.2016 with the observation that, view taken by the Tribunal that posting from one Police Station to another Police Station constitute transfer and PEB alone is not competent to issue such transfer orders in respect of ACP.</p>
2.	Order of Hon'ble High Court dated 07.03.2018 in Writ Petition No.202/2018	This is arising from order passed by this Tribunal in O.A.404/2017 decided on 06.12.2017 whereby challenge to the transfer of ACP from one place to another in Commissionerate, Pune was rejected in view of Judgment of Hon'ble Bombay High Court in

		Rajan Bhosale Vs. State of Maharashtra (Writ Petition No.1062/2013). However, the Hon'ble Bombay High Court set aside the order passed by this Tribunal on the ground that the Judgment in Rajan Bhosale's case is prior to the amendment of Maharashtra Police Act and remanded the matter for fresh decision with direction to decide the same in the light of amended Section 22N of Maharashtra Police Act. The O.A.404/2017 is still sub-judice.
3.	O.A.609/2015, dated 10.03.2016	Transfer of Police Inspector from Bibvewadi, Pune to Traffic Branch in Pune City. It was held transfer and not mere internal posting. Plea of reference to Larger Bench was considered and rejected. O.A. was allowed.
4.	O.A.466/2016, dated 12.07.2016	Mid-tenure transfer by PEB on the ground of incompetence and adverse report. Transfer held as unsustainable and O.A. was allowed.
5.	O.A.13/2017, dated 22.09.2017	Mid-term transfer of PSI on recommendation of PEB from Mudkhed, District Nanded to Shivaji Nagar, Nanded. O.A. was allowed on the ground of irregularities in the constitution of PEB and minutes found manipulated.
6.	O.A.562/2015, dated 20.11.2015	Transfer of Police Personnel working in the rank of Constables to Assistant Sub Inspectors working in Traffic Branch Room and transferred out of Traffic Branch. O.A. was allowed on the ground that it amounts to transfer.
7.	O.A.191/2015, dated 26.10.2015	Transfer of Police Inspector from Paund Police Station to Pune Rural Control Room. It was mid-tenure. It was held without approval of the competent authority and in contravention of Section 22N of Maharashtra Police Act. O.A. was allowed.
8.	O.A.505/2016, dated 09.08.2016	Transfer of Police Inspector from Palghar to Nagpur City. O.A. was allowed as constitution PEB found not in accordance to law because of absence of only independent member amongst other grounds.
9.	O.A.546/2014, dated 16.09.2014	Transfer of Police Inspector from MIDC Police Station, Solapur to Security Branch, Solapur. It was held that it amounts to mid-tenure transfer in contravention of Section 22N(2) of Maharashtra Police Act. O.A. was allowed.
10.	O.A.621/2016, dated 09.08.2016	Relate to inter-district transfer of Police Personnel. O.A. was allowed on the ground that transfer was in violation of G.R. dated 08.12.2009 amongst other grounds.
11.	O.A.69/2015, dated 19.03.2015	Transfer of Superintendent of State Excise which was challenged under Act of 2005. Transfer held arbitrary.

	O.A. was allowed.
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12. In addition to above, learned Advocate for the Applicant also referred to the decision passed by this Tribunal in ***O.A.550/2007 (Bhauasaheb R. Andhalkar Vs. State of Maharashtra & Ors.) decided on 04.01.2008***, wherein while deciding the issue of transfer of Police Personnel under 'Transfer Act, 2005', this Tribunal held as follows :

**"9.** It has been earlier held by this Tribunal that attachment appears to be the method resorted to by authorities to circumvent the provisions of the Act. For all practical purposes an attachment amounts to a transfer and has to be regulated under the regulations of Transfer Act. The purpose of the Act cannot be allowed to be defeated in the garb of orders issued for attachment from one post to the other. In this case, three attachment orders were issued one after the other which appear to be prima facie arbitrary and without any urgency brought on record. No special case was made out and no approval of the next higher authority obtained to comply with the provisions of Sec 4(5) of the Act. Subsequent, approval by the Government, cannot validate an order which was ab initio void since Act enjoins prior approval, for movement to a new seat of duty."

13. The learned Advocate for the Applicant further referred to the decision of this Tribunal in ***O.A.843/2018 (Ajay Bhapkar Vs. Additional Commissioner of Police) decided on 01.01.2019*** wherein the transfer made by Additional Commissioner of Police without recommendation of PEB held unsustainable and the contention of the Respondents that it is internal change has been turned down.

14. One need to consider the amended provision as well as legislative intent in the light of direction given by Hon'ble Apex Court in ***Prakash Singh and Ors. Vs. Union of India & Ors. reported in (2006) 8 SCC 1*** in deference of which amendments were incorporated in Maharashtra Police Act in 2015.

15. At this juncture, it would be appropriate to reproduce relevant amended provision of Maharashtra Police Act, which are as follows :



“[(6A) “General Transfer” means posting of a Police Personnel in the Police Force from one post, office or Department to another post, office or Department in the month of April and May of every year, [after completion of normal tenure as mentioned in sub-section (1) of section 22N];

(6B) “Mid-term Transfer” means transfer of a Police Personnel in the Police Force other than the General Transfer;]”

Whereas amended Section 22N is reproduced as follows :

**“22N.** Normal tenure of Police Personnel, and Competent Authority [(1) Police Officers in the Police Force shall have a normal tenure as mentioned below, subject to the promotion or superannuation:-

- (a) for Police Personnel of and above the rank of Deputy Superintendent of Police or Assistant Commissioner of Police a normal tenure shall be of two years at one place of posting;
- (b) for Police Constabulary a normal tenure shall be of five years at one place of posting;
- (c) for Police Officers of the rank of Police Sub-Inspector, Assistant Police Inspector and Police Inspector a normal tenure shall be of two years at a Police Station or Branch, four years in a District and eight years in a Range, however, for the Local Crime Branch and Special Branch in a District and the Crime Branch and Special Branch in a Commissionerate, a normal tenure shall be of three years;
- (d) for Police Officers of the rank of Police Sub-Inspector, Assistant Police Inspector and Police Inspector a normal tenure shall be of six years at Commissionerate other than Mumbai, and eight years at Mumbai Commissionerate;
- (e) for Police Officers of the rank of Police Sub-Inspector, Assistant Police Inspector and Police Inspector in Specialized Agencies a normal tenure shall be of three years.]

The Competent Authority for the general transfer shall be as follows, namely :-

	Police Personnel		Competent Authority
(a)	Officers of the Indian Police Service.	....	Chief Minister
(b)	Maharashtra Police Service Officers of and above the rank of Deputy Superintendent of Police.	....	Home Minister
(c)	Officers up to Police Inspector	....	(a) Police Establishment Board No.2.

- (b) Police Establishment Board at Range Level
- (c) Police Establishment Board at Commissionerate Level.
- [(d) Police Establishment Board at District Level
- (e) Police Establishment Board at the Level of Specialized Agency]:

Provided that, the State Government may transfer any Police Personnel prior to the completion of his normal tenure, if,-

- (a) disciplinary proceedings are instituted or contemplated against the Police Personnel; or
- (b) the Police Personnel is convicted by a court of law; or
- (c) there are allegations of corruption against the Police Personnel; or
- (d) the Police Personnel is otherwise incapacitated from discharging his responsibility; or
- (e) the Police Personnel is guilty of dereliction of duty.

(2) In addition to the grounds mentioned in sub-section (1), in exceptional cases, in public interest and on account of administrative exigencies, the Competent Authority shall make mid-term transfer of any Police Personnel of the Police Force :

[\* \* \*]

[Explanation.- For the purposes of this sub-section, the expression "Competent Authority" shall mean :-

	Police Personnel		Competent Authority
(a)	Officers of the Indian Police Service.	....	Chief Minister;
(b)	Maharashtra Police Service Officers of and above the rank of Deputy Superintendent of Police	....	Home Minister;
(c)	Police Personnel up to the rank of Police Inspector for		

- |     |   |      |   |
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|     | transfer out of the respective Range or Commissionerate or Specialized Agency   | .... | Police Establishment Board No.2;  |
| (d) | Police Personnel up to the rank of Police Inspector for transfer within the respective Range, Commissionerate or Specialized Agency | .... | Police Establishment Boards at the Level of Range, Commissionerate or Specialized Agency, as the case may be; |
| (e) | Police Personnel up to the rank of Police Inspector for transfer within the District.   | .... | Police Establishment Board at District Level.   |

Provided that, in case of any serious complaint, irregularity, law and order problem the highest Competent Authority can make the transfer of any Police Personnel without any recommendation of the concerned Police Establishment Board.]”

16. It is thus quite clear that, amended provisions incorporated in 2015 clearly provides for elaborate structure of tenures in different posts *vis-à-vis* Departments.

17. As stated above, these amendments were incorporated in view of the direction given by the Hon’ble Apex Court in Prakash Singh’s case (cited supra). This aspect has been dealt with in some detail by this Tribunal in O.A.Nos.466 and 467 of 2016 (Shri Arun R. Pawar Vs. The State of Maharashtra & Ors.,decided on 12.07.2016). It will be appropriate to reproduce Para Nos.5 & 6 of the order which are as under:

*“5. The issues herein involved including the one under consideration befall the ambit of the provisions of the Maharashtra Police Act, 1951 as amended from time to time including on 6th April, 2015. The rest of the provisions are also important, but the pivotal provision herefor is Section 22(N) of the said Act. It cannot be disputed that in a historical perspective, as a result of the judgment of the Hon’ble Supreme Court in Prakash Singh and others Vs. Union of India and others (2006) 8 SCC Page 1 (Prakash Singh’s case), the State Government constituted what has come to be known as Police Establishment Board (to be hereinafter called Board). Be it noted at this stage itself that transfer is one aspect of the service condition of the Government employees and in this case Police Personnel which has engaged of late the attention of the society, and therefore, of all the 3 wings of the State including the judiciary. It is not necessary at this*

*stage to delve into the details thereof and it would suffice to mention that on account of various aberrations and other factors which were not quite honourable, the need was felt to streamline, regularize and make transparent the facet of transfer of the Government employee which in this case happen to be Police Personnel. Therefore, that aspect of the matter has now become statute regulated and that is relatable to the mandate of the Hon'ble Supreme Court in Prakash Singh's case. Therefore, it will have to be zealously guarded and made sure that the transfer aspect of the matter is not made light of and is made strictly adhering to the statutory principles and also to translate into reality the legislative intent which in turn as mentioned above, traces its origin to the mandate in Prakash Singh's case.*

*6. Another aspect of the matter is that these disputes are brought before a forum which generally and by and large exercises jurisdiction of judicial review of administrative action with all the well known jurisdictional constraints. However, an approach which may lead to practical refusal to exercise jurisdiction at all even when there is a statutory mandate which traces its origin to the law laid down by the Hon'ble Supreme Court, then the judicial forum must guard thereagainst and must show awareness to the need of making sure that the statutory mandate was properly observed and if it is found even on a surface view that it was not, then there would be no other-go but "to act" in so far as the judicial forum is concerned."*

18. The perusal of newly incorporated Section 22N, bearing in mind the definition of 'General Transfer' given in Section 2(6)(A) and definition of 'Mid-term Transfer' given in Section 2(6)(B) as reproduced above, clearly indicates the legislature's intention to ensure fixed normal tenure of the Police Personnel at a particular post. This seems to have been done by legislature in its wisdom to meet the compliance of the directions given by the Hon'ble Apex Court in **Prakash Singh's** case letter and spirit. Needless to mention that the provisions incorporated by way of amendment in 2015 needs to be complied with to fulfill the object behind the amendments. It needs to be strictly adhered to into reality and cannot be trampled upon.

19. Now, turning to the facts of the present case. The Applicant was functioning as DCP. Therefore, the competent authority to transfer the DCP is Hon'ble Home Minister. It, therefore, follows that such mid-term and mid-tenure transfer was required to be made, if exigencies warrant by placing the same before the PEB and then with prior approval of highest competent authority, as a mandatory requirement of Section 22N of 'Act 2015', which is

admittedly not complied in the present matter. This being the position, it is manifest that such transfer is in blatant violation of 'Act 2015'. Thus, even keeping the Judgment in *Trivedi's* case aside being stayed by Hon'ble High Court, in that situation, the impugned order is indensible and *non-est*.

20. Per contra, learned CPO sought to place reliance on the Judgment of Hon'ble High Court, Bench at Nagpur delivered in ***Writ Petition No.6809/2017 (Vazeer Hussain Shaikh Vs. State of Maharashtra) decided on 15.11.2017*** wherein the transfer of Police Inspector from Economic Offence Wing to Traffic Branch in the Commissionerate area of Nagpur was upheld. The distinguishing factor is that, in that matter, it was backed by the approval of PEB and the transfer was found in consonance with the provisions of Act. Whereas, in the present case, the Police Commissioner at his level passed the impugned order without placing the matter before the PEB let alone the sanction of highest competent authority. Therefore, the Judgment referred to by learned C.P.O. is of little assistance to her in the present situation.

21. The learned C.P.O. further tried to contend that the Applicant has shown insensitiveness in the matter of complaint made by Mrs. Khedkar as well as impropriety in the matter of providing Bandobast for the measurement of land where the matter was subjudice in Court. On this ground, it was tried to contend that the transfer was necessitated. Even assuming for a moment that there was any such extreme situation to warrant mid-term and mid-tenure transfer, the matter ought to have been placed before the PEB and highest competent authority, as mandatory requirement of law. It being admittedly not done, the impugned order is unsustainable.

22. Shri Jagdale, learned Advocate for the Applicant further urged that, there was no such insensitiveness or lack of efficiency on the part of Applicant in the matter, as referred to by learned CPO. As regard these instances, the Applicant

tried to explain the situation in Rejoinder stating that, when Mrs. Lalita Khedkar met her, the allegations made by her in a complaint dated 15.12.2018 were vague, and therefore, N.C. was recorded. However, later she improved her version in subsequent report dated 21.12.2018 warranting the registration of offence which were accordingly registered. As regard providing Bandobast, the learned Advocate for the Applicant referred the order issued by Additional Commissioner of Police dated 06.10.2018 (Page 198 of the P.B.) whereby DGP was empowered to take decision about providing Bandobast for the measurement of land or delivery of possession of land at his level. As such, it was tried to contend by the learned Advocate for the Applicant that the instances referred or relied by the transfer of the Applicant are not genuine and no fault can be attributed to her. Apparently, those do not seem to be of that much exigency so as to transfer the Applicant immediately. Apart, if there was any such emergent situation, it was required to be done with the approval of PEB as well as highest competent authority as mandated by Section 22N of 'Act 2015', which is admittedly not complied with.

23. The necessary corollary of aforesaid discussion leads me to inevitable conclusion that the impugned order is transfer in the eye of law and Respondent No.2 was not empowered to do so. Consequently, it being not done in compliance of Section 22N of 'Act 2015', the same is unsustainable and deserves to be quashed.

24. For the aforesaid reasons, the impugned order dated 28.12.2018 deserves to be quashed and set aside. Hence, the following order.

### **ORDER**

- (A) The Original Application is allowed.
- (B) The impugned order dated 28.12.2018 is hereby quashed and set aside.

- (C) The Applicant be posted in the post of DCP, Zone 2, Pimpri-Chinchwad Police Commissionerate, the post from which she was transferred within two weeks from today.
- (D) No order as to costs.

Sd/-

**(A.P. KURHEKAR)**  
**Member-J**

Mumbai

Date : 06.02.2019

Dictation taken by :

S.K. Wamanse.

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