रशिम चौधरी, भा.रे.का.से. सचिव RASHMI CHOWDHARY, I.R.P.S. Secretary



केन्द्रीय सूचना आयोग कमरा नं.–501, पांचवा तल, बाबा गंगनाथ मार्ग मुनिरका, नई दिल्ली–110067 CENTRAL INFORMATION COMMISSION Room No. 501, 5th Floor, Baba Gangnath Marg, Munirka New Delhi-110067

D.O. No.: Legal-17/1/2024

मार्टन 2023 INDL

January, 2024

Dear Sir/Main,

Reference is invited to Hon'ble Supreme Court Order dated 17th August, 2023 regarding WP (Civil) No. 990 of 2021 titled Kishan Chand Jain versus Union of India & Ors. (Copy enclosed).

2. As per para 26 of the above mentioned order, Supreme Court has issued direction that Central Information Commission shall continuously monitor the implementation of the mandate of Section 4 of the RTI Act by the Public Authorities as also prescribed by the DoPT in its guidelines and Memorandums issued from time to time.

3. It is, therefore, requested to take necessary action for implementation of the mandate of Section 4 of the RTI Act, 2005 by your Ministry/Department as well as all the Public Authorities under your administrative control.

With segards,

coorder civentale Spectrality Spectrality Spectrality Spectrality Yours sincerely,

(Rashmi Chowdhary)

Ms. Rachna Shah, Secretary, M/o Textiles, Room No.130, Udyog Bhawan, New Delhi-110011

257 Hon Co ord 26 for produce of

साचव (वस्त्र) Secretary (Textiles) Diary No. 517137 19/01/24



2023INSC741

REPORTABLE

IN THE SUPREME COURT OF INDIA CIVIL ORIGINAL JURISDICTION

WRIT PETITION (CIVIL) No. 990 of 2021

KISHAN CHAND JAIN

....PETITIONER(S)

VERSUS

UNION OF INDIA & ORS.

...RESPONDENT(S)

JUDGMENT

PAMIDIGHANTAM SRI NARASIMHA, J.

1. This Writ Petition under Article 32 of the Constitution of India filed by way of a public interest litigation seeking multiple reliefs, running into three pages, the gist of which is only for a direction to implement the mandate of Section 4 of the Right to Information Act, 2005.¹ As the prayer is only for implementing the various obligations enlisted under Section 4, it is necessary to reproduce the Section for ready reference:

"4. Obligations of public authorities-

(I) Every public authority shall-

(a) maintain all its records duly catalogued and indexed in a manner and the form which facilitates the right to information under this Act and ensure that all records that are appropriate to be computerised are, within a reasonable time and subject to availability of resources, computerised and connected through a

¹ Hereinafter referred to as 'Act'

network all over the country on different systems so that access to such records is facilitated;

(b) publish within one hundred and twenty days from the enactment of this Act,—

(i) the particulars of its organisation, functions and duties;

(ii) the powers and duties of its officers and employees;

(iii) the procedure followed in the decision making process, including channels of supervision and accountability;

(iv) the norms set by it for the discharge of its functions;

(v) the rules, regulations, instructions, manuals and records, held by it or under its control or used by its employees for discharging its functions;

(vi) a statement of the categories of documents that are held by it or under its control;

(vii) the particulars of any arrangement that exists for consultation with, or representation by, the members of the public in relation to the formulation of its policy or implementation thereof

(viii) a statement of the boards, councils, committees and other bodies consisting of two or more persons constituted as its part or for the purpose of its advice, and as to whether meetings of those boards, councils, committees and other bodies are open to the public, or the minutes of such meetings are accessible for public;

(ix) a directory of its officers and employees;

(x) the monthly remuneration received by each of its officers and employees, including the system of compensation as provided in its regulations;

(xi) the budget allocated to each of its agency, indicating the particulars of all plans, proposed expenditures and reports on disbursements made;

(xii) the manner of execution of subsidy programmes, including the amounts allocated and the details of beneficiaries of such programmes;

(xiii) particulars of recipients of concessions, permits or authorisations granted by it;

(xiv) details in respect of the information, available to or held by it, reduced in an electronic form;

(xv) the particulars of facilities available to citizens for obtaining information, including the working hours of a library or reading room, if maintained for public use;

(xvi) the names, designations and other particulars of the Public Information Officers;

(xvii) such other information as may be prescribed; and thereafter update these publications every year;

(c) publish all relevant facts while formulating important policies or announcing the decisions which affect public; (d) provide reasons for its administrative or quasi-judicial decisions to affected persons.

(2) It shall be a constant endeavour of every public authority to take steps in accordance with the requirements of clause (b) of sub-section (1) to provide as much information suo motu to the public at regular intervals through various means of communications, including internet, so that the public have minimum resort to the use of this Act to obtain information.

(3) For the purposes of sub-section (1), every information shall be disseminated widely and in such form and manner which is easily accessible to the public.

(4) All materials shall be disseminated taking into consideration the cost effectiveness, local language and the most effective method of communication in that local area and the information should be easily accessible, to the extent possible in electronic format with the Central Public Information Officer or State Public Information Officer, as the case may be, available free or at such cost of the medium or the print cost price as may be prescribed, Explanation.—For the purposes of sub-sections (3) and (4), "disseminated" means making known or communicated the information to the public through notice boards, newspapers, public announcements, media broadcasts, the internet or any other means, including inspection of offices of any public authority."

2. The statutory obligations of public authorities under Section 4(1) relate to: (a) maintenance of all public records, duly catalogued and indexed for easy accessibility of the information; (b) publishing particulars of the organisational structure, functions and duties of officers, procedures that are followed for decision-making, salary structure, budget allocation, publication of facts relating to policies and announcements which includes providing reasons for quasi-judicial decisions. Sub-section (2) mandates the public authority to take steps for providing information under clause (b) of sub-section (1) *suo motu* and further to disseminate the said information for easy accessibility to the public. The scope

and ambit of Section 4 has already been considered by this Court in a number of decisions.²

 We may note the observation of this Court in just one of the cases, namely Institute of Chartered Accountants of India v. Shaunak H. Satya and others (2011) 8 SCC 781:

> "23. The information to which the RTI Act applies falls into two categories, namely, (i) information which promotes transparency and accountability in the working of every public authority. disclosure of which helps in containing or discouraging corruption, enumerated in clauses (b) and (c) of Section 4(1) of the RTI Act; and (ii) other information held by public authorities not falling under Sections 4(1)(b) and (c) of the RTI Act. In regard to information falling under the first category, the public authorities owe a duty to disseminate the information widely suo motu to the public so as to make it easily accessible to the public. In regard to information enumerated or required to be enumerated under Sections 4(1)(b) and (c) of the RTI Act, necessarily and naturally, the competent authorities under the RTI Act will have to act in a proactive manner so as to ensure accountability and ensure that the fight against corruption goes on relentlessly. But in regard to other information which do not fall under Sections 4(1)(b) and (c) of the Act, there is a need to proceed with circumspection as it is necessary to find out whether they are exempted from disclosure.

> 24. One of the objects of democracy is to bring about transparency of information to contain corruption and bring about accountability. But achieving this object does not mean that other equally important public interests including efficient functioning of the governments and public authorities, optimum use of limited fiscal resources, preservation of confidentiality of sensitive information, etc. are to be ignored or sacrificed. The object of the RTI Act is to harmonise the conflicting public interests, that is, ensuring transparency to bring in accountability and containing corruption on the one hand, and at the same time ensure that the revelation of information, in actual practice, does not harm or adversely affect other public interests which include efficient

² Central Board of Secondary Education and another v. Aditya Bandopadhyay and others (2011) 8 SCC 497, Institute of Chartered Accountants of India v. Shaunak H. Satya and others (2011) 8 SCC 781, Verhoeven, Marie -Emmanuelle v. Union of India and others. (2016) 6 SCC 456 and Central Public Information Officer, Supreme Court of India v. Subhash Chandra Agarwal (2020) 5 SCC 481

functioning of the governments, optimum use of limited fiscal resources and preservation of confidentiality of sensitive information, on the other hand. While Sections 3 and 4 seek to achieve the first objective, Sections 8, 9, 10 and 11 seek to achieve the second objective."

4. Having noted the scope and ambit of the obligations imposed on public authorities under Section 4, as elucidated by this Court, we may now refer to the prayer made by the petitioner in the Writ Petition. The writ petitioner seeks a direction:

(a) to ensure that public authorities comply with the mandatory suo motu disclosures under Section 4 on a proactive basis;

(b) to ensure that website disclosures of public authorities are complete, easily accessible as required by Clause No. 2.2 of the O.M. dated 07.11.2019;

(c) <u>to ensure compliance of proactive disclosure</u> package audited by third party under Section 4 of the Act read with Clause 4.4 of O.M. dated 07.11.2019;

(d) to appoint senior officer as nodal officer for being accountable for compliances with respect to proactive disclosure guidelines as per Clause 5.1 of the O.M. dated 07.11.2019;

(e) direct Central Information Commission/State Information Commissions to examine third party audit reports as per Clause 4.5 of the O.M. dated 07.11.2019;

(f) to ensure that details of disclosure guidelines are reflected in the Annual Report as per Clause 6.1 of the O.M. dated 07.11.2019; and

(g) to send 'Action Taken Report' to the concerned Information Commission as per Clause 4.3 of O.M. dated 07.11.2019.

 In other words, the prayers in the Writ Petition are for implementation of Section 4 of the Act, coupled with the instructions for its execution as provided in the O.M. dated 07.11.2019.

- 6. Union of India has filed a 'Note on Submissions' explaining the steps that have been taken for implementation of the statutory mandate of Section 4. We will refer to some of these before giving necessary directions.
- 7. In order to implement the provisions of the Act, the Department of Personnel and Training constituted a Task Force on 06.05.2011 to improve quality and quantity of disclosure contemplated under Section 4. Pursuant to the report submitted by the Task Force, the Department issued certain Guidelines through its O.M. dated 15.04.2013. These guidelines relate to various issues including *suo motu* proactive disclosures under Section 4 and also to put in place a mechanism for compliance and monitoring.
- 8. As per the Guidelines each Public Authority must undertake the following steps:

"(a) Comply with the guidelines and send an action taken report to the CIC; (b) Get the proactive disclosure package [Section 4(1)(b) of the RTI, Act] audited by a third party audit every year. This should be communicated to the CIC annually through publication on their own websites. This requirement to publish the needful information on the website of each public authority would fully take care of the grievances of the petitioner; (c) The CIC should examine the third-party audit reports for each Ministry/Public Authority and offer advice/ recommendations to the concerned Ministry/Public Authority; (d) The CIC should carry out sample audits for a few of the Ministries/Public Authorities each year with regard to adequacy of the items included as well as compliance of the Ministry/Public Authority with these guidelines; (e) An officer, not below the rank of a Joint Secretary, should be appointed as the Nodal officer in the Central Ministry/Public Authority to ensure compliance with the proactive disclosure guidelines, and (f) Every Ministry/Department to include a chapter on RTI Act in its Annual Report submitted to the Parliament, mandatorily containing the details about compliance with proactive disclosure guidelines."

9. It is relevant to refer to Clause 4 of O.M. dated 15.04.2013 which deals with the

compliance mechanism:

- "4.0 Compliance with Provisions of suo motu (proactive) disclosures under the RTI Act.
- 4.1 Each Ministry/Public Authority shall ensure that these guidelines are fully operationalized within a period of 6 months from the date of their issue.
- 4.2 Proactive disclosure as per these guidelines would require collating a large quantum of information and digitizing it. For this purpose, ' Ministries/Public Authorities may engage consultants or outsource such work to expeditiously comply with these guidelines. For this purpose, the plan/non-plan funds of that department may be utilized.
- 4.3 The Action Taken Report on the compliance of these guidelines should be sent, along with the URL link, to the DoPT and Central Information Commission soon after the expiry of the initial period of 6 months.
- 4.4 Each Ministry/Public Authority should get its proactive disclosure package audited by third party every year. The audit should cover compliance with the proactive disclosure guidelines as well as adequacy of the items included in the package. The audit should examine whether there are any other types of information which could be proactively disclosed. Such audit should be done annually and should be communicated to the Central Information Commission annually through publication on their own websites. All Public Authorities should proactively disclose the names of the third party auditors on their website. For carrying out third party audit through outside consultants also, Ministries/Public Authorities should utilize their plan/non-plan funds.
- 4.5 The Central Information Commission should examine the third-party audit reports for each Ministry/Public Authority and offer advice/recommendations to the concerned Ministries/Public Authorities.
- 4.6 Central Information Commission should carry out sample audit of few of the Ministries/Public Authorities each year with regard to adequacy of items included as well as compliance of the Ministry/Public Authority with these guidelines.
- 4.7 Compliance with the proactive disclosure guidelines, its audit by third party and its communication to the Central Information Commission should be included as RFD target."

- The 'Note on Submissions' discloses that the Department continued to follow the mandate of Section 4 and sought compliance of the Guidelines by issuing further O.M.'s such as O.M. issued on 10.12.2013, 22.09.2014 and 09.07.2015.
- 11. Proceeding further, in its endeavour to make information more accessible, the Department constituted two more Committees which made recommendations for effective implementation of Section 4. The first Committee headed by Shri A. N. Tiwari, CIC (Retd) made recommendations with respect to (a) making online access to information more user-friendly and (b) setting up of grievance redressal mechanism, amongst others. These recommendations were accepted by the Department vide O.M. dated 29.06.2015.
- 12. The second committee headed by Dr. Devesh Chaturvedi, former Joint Secretary also made certain recommendations and some of them were accepted through O.M. dated 30.06.2016. Some of the recommendations that were accepted relate to (a) setting up of Consultative Committees by public authority for systematic and regular interaction with its officials and to advise public authorities on information which can be uploaded *suo motu*, (b) setting up of Information and Facilitation Centres to educate citizens about information available, (c) providing searchable and retrievable database of information on the website of the public authorities; and importantly (d) to undertake transparency audits by training institutes under the Ministry/Department/Public Authority.
- 13. The Note also indicated that by O.M. dated 15.10.2019, the Department relaxed the audit criteria by allowing the public authorities to give the transparency audits

conducted by any Government Training Institutes, i.e., in cases where there is no institute existing in the Ministry/Department/Public Authority.

- 14. As many Central Authorities faced difficulties on account of, (a) substantial difference in the audit cost charged by different auditing training institutes, (b) shortage of manpower/adequately trained manpower, and (c) pre-engagement of the training institute with its scheduled training activities, a further relaxation through O.M. dated 20.09.2022 was given as per which the task of transparency audits was permitted to be given to any Government Training Institute by the Ministry/Department/Public Authority under the Central or State Governments.
- 15. It is clarified that if a Training Institute is in itself a public authority, then it may give its audits conducted by Government Training Institute (O.M. 07.09.2021). The Note also states that the department issued O.M. dated 14.09.2022 directing all Ministries/Departments/Public Authorities to (a) nominate Training Institute for third party audit; (b) furnish other requisite details to the CIC as per the Exhaustive Guidelines issued *vide* OM dated 07.11.2019; (c) adhere to the timelines set by the CIC for conducting transparency audits; and (d) observe the earlier guidelines issued *vide* OMs dated 13.04.2013 and 07.11.2019.
- 16. On 07.11.2019, the Department of Personnel and Training issued an O.M. reiterating the 15.04.2013 Guidelines. Clause 4.4 was revised in the following terms:

"4.4 Each Ministry/Public Authority should get its proactive disclosure package audited by third party every year. The audit should cover compliance with the proactive disclosure guidelines as well as adequacy of the items included in the package. The

audit should examine whether there are any other types of information which could be proactively disclosed. Such audit should be done annually and should be communicated to the Central Information Commission annually through publication on their own websites. Further the task of undertaking transparency audits may be given to the respective Training Institutes under each Ministry/Department/Public Authority and across the States and Union Territories. "However in cases where no training institute exists under the Ministries/Departments/Public Authorities the tasks of undertaking transparency audits may be given to any Government Training Institute." All Public Authorities should proactively disclose the names of the third party auditors on their website. For carrying out third party audit through outside consultants also. Ministries/Public Authorities should utilize their plan/non-plan funds."

17. It is important to extract the 'present status' of compliances as indicated in the

Note filed on behalf of Union of India. Para 17 to 20 of the affidavit is as follows:

"17. Every public authority registered with the CIC is required to submit four quarterly returns for assessment of its performance in respect of the implementation of the RTI Act.

18. Out of total 2278 Public Authorities, 2173 of them i.e., 95% public authorities have submitted their all four quarterly returns to the Commission in the reporting year i.e., 2021-22 (Annual Report 2021-22 of the CIC).

19. The suo motu disclosure under Section 4 of the Act by the public authorities and undertaking the transparency audit of the disclosure are two different provisions. Whereas the former is a mandatory provisions stipulated in the RTI Act, the latter was introduced vide OM date 15.04.2013 and is directory.

20. Thus, it is respectfully submitted that those public authorities which have not obtained an audit of their proactive disclosure packages by a third party cannot be construed to be in violation of Section 4 of the RTI Act."

18. On the other hand, the written submission filed on behalf of the petitioner disclosed that only 33% of the public authorities have got transparency audits conducted in the last four years. It is stated that the poor implementation of third-party audit is adversely commented upon even by the Department in its O.M. dated 14.09.2022. It is further averred that apart from the poor implementation

of third-party audit, 33% of public authorities which had their transparency audits conducted performed badly, clearly evidences that quality and quantity of proactive disclosure were not in accordance with Section 4 of the Act.

- 19. From the information made available to us, one thing is evident. The system needs the concerned authority's complete attention, followed by strict and continuous monitoring. It is in this context that the functioning and duties of the Central and State Information Commissions assume utmost importance.
- 20. It is necessary to take note of the statutorily incorporated 'monitoring and reporting' mechanism in section 25 of the Act. This is an important feature of 'accountability' of statutory authorities.

"25. Monitoring and reporting.

(1) The Central Information Commission or State Information Commission, as the case may be, shall, as soon as practicable after the end of each year, prepare a report on the implementation of the provisions of this Act during that year and forward a copy thereof to the appropriate Government. (2) Each Ministry or Department shall, in relation to the public authorities within their jurisdiction, collect and provide such information to the Central Information Commission or State Information Commission, as the case may be. as is required to prepare the report under this section and comply with the requirements concerning the furnishing of that information and keeping of records for the purposes of this section. (3) Each report shall state in respect of the year to which the report relates,- (a) the number of requests made to each public authority; (b) the number of decisions where applicants were not entitled to access to the documents pursuant to the requests, the provisions of this Act under which these decisions were made and the number of times such provisions were invoked; (c) the number of appeals referred to the Central Information Commission or State Information Commission, as the case may be, for review, the nature of the appeals and the outcome of the appeals; (d) particulars of any disciplinary action taken against any officer in respect of the administration of this Act; (e) the amount of charges collected by each public authority under this Act; (J) any facts which indicate an effort by the public authorities to

administer and implement the spirit and intention of this Act; (g) recommendations for reform, including recommendations in respect of the particular public authorities, for the development, improvement, modernisation, reform or amendment to this Act or other legislation or common law or any other matter relevant for operationalising the right to access information. (4) The Central Government or the State Government, as the case may be, may, as soon as practicable after the end of each year, cause a copy of the report of the Central Information Commission or the State Information Commission, as the case may be, referred to in subsection (1) to be laid before each House of Parliament or, as the case may be, before each House of the State Legislature, where there are two Houses, and where there is one House of the State Legislature before that House. (5) If it appears to the Central Information Commission or State Information Commission, as the case may be, that the practice of a public authority in relation to the exercise of its functions under this Act does not conform with the provisions or spirit of this Act, it may give to the authority a recommendation specifying the steps which ought in its opinion to be taken for promoting such conformity."

21. Section 25 gloriously integrates 'the right to information' of a citizen with the *collective responsibility* of the Government to the Legislature under Article 75(3) or 164(2) of the Constitution. At the beginning of the chain is the citizen exercising her right to information. The Public Authority obligated to provide the information is *accountable* to the Department. The Department, shall, in relation to the public authorities within their jurisdiction, collect and provide such information to the CIC or SIC (see Section 25(2)). The CIC or SIC shall then prepare a 'Report' on the implementation of the provisions of the Act during the year and forward a copy to the appropriate Government (see Section 25(1)). The 'Report' prepared by the CIC or SIC is mandated to comprise all details specified in Clauses (a) to (g) of Section 25(3). The Central or the State Government shall cause a copy of the Report of the CIC/SIC be laid before Parliament/Legislative

Assembly (Section 25(4)). It is then for the House, representing the will of the people, to ensure that the confidence reposed by it in the Council of Ministers (Government) is affirmed. Thus, the circle of representative democracy connects supremacy of the Parliament with the right of the citizen by ensuring that the State performs its obligations. This is the primary principle of accountability.

22. Power and accountability go hand in hand. While declaring that all citizens shall have the 'right to information' under Section 3 of the Act, the co-relative 'duty' in the form of obligation of public authorities is recognized in Section 4. The core of the right created under Section 3 in reality rests on the duty to perform statutory obligations. Public accountability is a crucial feature that governs the relationship between 'duty bearers' and 'right holders'. Recognizing the importance of accountability as a measure of administrative law, this Court in *Vijay Rajmohan* v. *CBI*,³ held as follows:

"34. Accountability in itself is an essential principle of administrative law. Judicial review of administrative action will be effective and meaningful by ensuring accountability of the officer or authority in charge.

35. The principle of accountability is considered as a cornerstone of the human rights framework. It is a crucial feature that must govern the relationship between "duty bearers" in authority and "right holders" affected by their actions. Accountability of institutions is also one of the development goals adopted by the United Nations in 2015 and is also recognized as one of the six principles of the Citizens Charter Movement.

36. Accountability has three essential constituent dimensions : (i) responsibility, (ii) answerability, and (iii) enforceability. Responsibility requires the identification of duties and performance obligations of individuals in authority and with

^{3 (2023) 1} SCC 329

authorities. Answerability requires reasoned decision-making so that those affected by their decisions, including the public, are aware of the same. Enforceability requires appropriate corrective and remedial action against lack of responsibility and accountability to be taken. Accountability has a corrective function, making it possible to address individual or collective grievances. It enables action against officials or institutions for dereliction of duty. It also has a preventive function that helps to identify the procedure or policy which has become non-functional and to improve upon it."

23. In Government (NCT of Delhi) v. Union of India⁴ referring to the direct relationship

between principles of collective responsibility and Government accountability,

this Court held:-

"325. There is a direct relationship between the principle of collective responsibility and Government accountability. This relationship is conceptualised in The Oxford Companion to Politics in India:

Accountability can be defined in terms of outcomes rather than processes of Government..... It also includes the criterion of responsiveness to changes in circumstances that alter citizen needs and abilities... In other words, accountability refers to the extent to which actual policies and their implementation coincide with a normative ideal in terms of what they ought to be... In this broad sense, accountability amounts to evaluating the nature of governance itself, in outcome-oriented terms."

24. Apart from the obligation of monitoring and reporting, the Central and State Information Commissioners are also given the power to recommend steps which

the public authority ought to take in implementing the Act. Sub-Section (5) of

Section 25 is in the following terms:

"(5) If it appears to the Central Information Commission or State Information Commission, as the case may be, that the practice of a public authority in relation to the exercise of its functions under this Act does not conform with the provisions or spirit of this Act, it may give to the authority a recommendation specifying

^{4 (2018) 8} SCC 501

the steps which ought in its opinion to be taken for promoting such conformity."

- 25. Having examined the *Right to Information* established by the statute under Section 3 in the context of the *obligations of public authorities* under Section 4, we are of the opinion that the purpose and object of the statute will be accomplished only if the *principle of accountability* governs the relationship between 'right holders' and 'duty bearers'. The Central and State Information Commissions have a prominent place, having a statutory recognition under Chapters III and IV of the Act and their powers and functions all enumerated in detail in Section 18 of the Act. We have also noted the special power of 'Monitoring and Reporting' conferred on the Central and State Information Commissioners which must be exercised keeping in mind the purpose and object of the Act, i.e., 'to promote transparency and accountability in working of every public authority'.
- 26. For the reasons stated above, we direct that the Central Information Commission and the State Information Commissions shall continuously monitor the implementation of the mandate of Section 4 of the Act as also prescribed by the Department of Personnel and Training in its Guidelines and Memorandums issued from time to time. The directions will also include instructions under O.M. dated 07.11.2019 issued by the Department. For this purpose, the Commissioners will also be entitled to issue recommendations under sub-Section (5) of Section 25 to public authorities for taking necessary steps for complying with the provisions of the Act.

- 27. The Writ Petition (C) No. 990 of 2021 is disposed of with the direction to the Central Information Commission and the State Information Commissions to ensure proper implementation of the mandate of Section 4 of the Act, by following the directions as indicated above.
- 28. There shall be no order on costs.

[Dr Dhananjaya Y Chandrachud]

.....J. [Pamidighantam Sri Narasimha]

>J. [J.B. Pardiwala]

New Delhi; August 17, 2023