



2026:AHC-LKO:22648

**HIGH COURT OF JUDICATURE AT ALLAHABAD
LUCKNOW**

CRIMINAL APPEAL No. - 2148 of 2004

Mewa Lal And 2 Ors.

.....Appellant(s)

Versus

State of U.P.

.....Respondent(s)

Counsel for Appellant(s) : M.L.Syal, Ashok Kumar, Ram Naresh
Singh, Shailesh Kumar Singh, Shashi
Kiran Arya

Counsel for Respondent(s) : Govt.Advocate

Court No. - 12

AFR

HON'BLE MANISH MATHUR, J.

1. Heard Mr. Shailesh Kumar Singh, learned counsel for appellants and Mr. Vishwas Saraswat, learned Additional Government Advocate for opposite party/State.

2. Criminal Appeal has been filed against judgment and order dated 30.09.2004 passed by Additional Sessions Judge, Ayodhya Prakaran, Lucknow in Sessions Trial No. 717 of 2000 (*State of U.P. v. Mewa Lal and others*) arising out of Case Crime No. of 246 of 1999 under Sections 304B, 498A IPC and Sections 3/4 Dowry Prohibition Act, 1961, Police Station Banthara, Lucknow convicting and sentencing the appellants as under:-

(i) under Section 304-B I.P.C. to seven years rigorous imprisonment;

(ii) under Section 498-A IPC to one year rigorous imprisonment and a fine of Rs.2,000/- each and in default of fine, six months additional imprisonment;

(iii) under Section 4 D.P. Act to three months imprisonment and a fine of Rs.500/- and in default of fine, one month additional imprisonment;

(iv) All sentences shall run concurrently.

3. As per prosecution version, the daughter of informant was married to appellant No.2-Vinod in the year 1995 with dowry also being given as per demand. It is stated that on 09.11.1999, the daughter of informant (since deceased) came to her maternal house and indicated dowry demand at the behest of her in-laws. Upon her leaving house, on 13.11.1999, her parents were informed by one Ramesh that his daughter had been infected with cholera. On such information being provided, the informant, his cousin and one Shreepal went to her in-laws' place where they came to know about her death. It is stated that the dead body was lying in courtyard (आंगन) while vomit of deceased was present. An F.I.R. was thereafter lodged with the allegation that deceased was killed by administering poison due to dowry demand not being met. The said F.I.R. was lodged under Sections 498-A & 304-B IPC and Sections 3/4 D.P. Act. After investigation, chargesheet was filed resulting in trial and consequent conviction of appellants.

4. Learned counsel for appellants has submitted that trial Court has erred in recording conviction of appellants particularly since ingredients of Sections 304-B and 498-A IPC are not made out and consequently, provisions of Sections 3/4 of D.P. Act would also not be applicable.

5. It is submitted that for a death coming within scope of 304-B as dowry death, it is necessary to establish that death of a woman is caused by burn or bodily injury or otherwise than under normal circumstances within seven years of a marriage and also when it is shown that soon before her death, she was subjected to cruelty or harassment for demand of dowry.

6. He has also adverted to provisions of Section 498-A IPC to submit that as per oral and documentary evidence on record, the aspect of deceased being subjected to cruelty was not made out. He has also adverted to the post-mortem report, viscera report and statement of examining doctor as PW5 to submit that since no injury was found on the body of deceased nor was any poison discovered in the viscera report, it cannot be said that death caused was owing to any cruelty

or harassment or demand of dowry.

7. Learned counsel for appellants has placed reliance on following citations:-

(i) Satvir Singh and others v. State of Punjab and another [AIR 2001 SC 2828]

(ii) Sher Singh alias Partapa v. State of Haryana [2015 AIR SCW 716]

(iii) Kans Raj v. State of Punjab and others [2000 CriLJ 2993]

(iv) Karan Singh v. State of Haryana [(2025) (131) ACC 303]

8. Learned Additional Government Advocate has refuted submissions advanced by learned counsel for appellants with the submission that the statements of informant as PW1, his brother Bhola as PW2 and one Shreepal as PW3 have clearly corroborated the harassment of deceased soon before her death at the instance of appellant and therefore come within the scope of Section 304-B read with Section 498-A due to which presumption under Section 113-B of the Evidence Act would be applicable particularly since death has occurred within seven years of marriage. It is submitted that although there was no injury found on the body of deceased but statements of all prosecution witnesses as PW1, PW2 and PW3 clearly corroborate the aspect of harassment and cruelty which resulted in death of daughter of informant. He has also adverted to the aspect that as per statement of PW1, the deceased has come to her material house three days prior to her death and had indicated her harassment due to dowry demand and therefore the said statement would come within the scope of '*soon before death*' as indicated in Sections 304-B and 498-A IPC read with Section 113-B of Evidence Act.

9. Upon consideration of submissions advanced by learned counsel for parties and perusal of material on record, it is established that as per prosecution version, death has occurred within a period of seven years of marriage. The statement of informant as PW1 and his brothers Bhola and Shreepal as PW2 and PW3 respectively

corroborates the aspect of deceased coming to her maternal house three days prior to her death and stating that she was subjected to harassment and cruelty on account of demand of dowry. It is also established from the judgment that post-mortem report did not indicate any external injuries on the body. Viscera report which was also examined by the trial court did not indicate death due to administering any poison. As per the examining doctor who was produced as PW5 the cause of death could not be ascertained.

10. In light of such admitted facts, the scope and applicability of Section 304-B read with Section 498-A IPC and Section 113-B of Evidence Act would require examination.

11. Section 304-B IPC clearly indicates the aspect of dowry death that where the death of a woman is caused by any burns, bodily injury or occurs otherwise than under normal circumstances within seven years of her marriage and it is shown that soon before her death, she was subjected to cruelty or harassment by her husband or any of his relatives with regard to demand of dowry such death shall be called '*dowry death*' and the husband or relative shall be deemed to have caused her death. The provision is as follows:-

"304B. Dowry death.—

(1) Where the death of a woman is caused by any burns or bodily injury or occurs otherwise than under normal circumstances within seven years of her marriage and it is shown that soon before her death she was subjected to cruelty or harassment by her husband or any relative of her husband for, or in connection with, any demand for dowry, such death shall be called "dowry death", and such husband or relative shall be deemed to have caused her death.

Explanation.— For the purpose of this sub-section, "dowry" shall have the same meaning as in section 2 of the Dowry Prohibition Act, 1961 (28 of 1961).

(2) Whoever commits dowry death shall be punished with imprisonment for a term which shall not be less than seven years but which may extend to imprisonment for life."

12. Thus for applicability of Section 304-B IPC, it is necessary for

prosecution to establish that death of a woman was caused by any burns, bodily injury or was otherwise than under normal circumstances.

13. In the present case, upon examination of record, particularly post-mortem report, it is evident that body of deceased did not have any burn or bodily injury. Therefore the scope is limited to whether death was caused otherwise than under normal circumstances.

14. With regard to aforesaid aspect as well, a perusal of impugned judgment and the record indicates that viscera of the deceased was preserved and the report does not indicate that any poison was administered to deceased causing her death.

15. The aforesaid aspect has been noticed by trial Court but presumption against appellants has been recorded primarily on account of twin grounds that death has occurred within a period of seven years of marriage and on the basis of testimony of family members as PW1 and PW2 who corroborated the aspect that deceased was subjected to cruelty and harassment prior to her death on account of dowry demand.

16. Nonetheless, in the considered opinion of this Court, for applicability of Section 304-B IPC, it is essential that factum of death of a woman being caused by burns or bodily injury or otherwise than in the normal circumstances be established by evidence.

17. In the present facts and circumstances, it can readily be inferred from the record particularly the post-mortem report and viscera report that the deceased did not bear any burns or bodily injury nor was her death relatable to administering any poison. In fact cause of death could not be ascertained at all.

18. The aspect of death occurring other than in normal circumstances would require to be specifically established either by the post-mortem report or by the viscera report or even otherwise by deposition of the examining doctor.

19. The applicability of Section 304-B IPC aspect has been enunciated upon by Hon'ble Supreme Court in **Karan Singh** (supra) in the following manner:-

"6. *The following are the essential ingredients of Section 304-B:*

a) The death of a woman must have been caused by any burns or bodily injury, or must have occurred otherwise than under normal circumstances;

b) The death must have been caused within seven years of her marriage;

c) Soon before her death, she must have been subjected to cruelty or harassment by the husband or any relative of her husband; and

d) Cruelty or harassment must be for, or in connection with, any demand for dowry.

7. If the aforesaid four ingredients are established, the death can be called a dowry death, and the husband and/or husband's relative, as the case may be, shall be deemed to have caused the dowry death. Section 2 of the Dowry Prohibition Act, 1961 provides that dowry means any property or valuable security given or agreed to be given either directly or indirectly by one party to a marriage to the other party to the marriage or by the parents of either party to a marriage or by any other person, to the other party to the marriage or to any other person. The dowry must be given or agreed to be given at or before or any time after the marriage in connection with the marriage of the said parties. The term valuable security used in Section 2 of the Dowry Prohibition Act, 1961 has the same meaning as in Section 30 of IPC."

20. The aforesaid judgment therefore clearly supports the proposition that for applicability of Section 304-B IPC, ingredients in the said provision are *sine qua non*.

21. In the considered opinion of this Court, all such cases where cause of death cannot be ascertained, would not automatically fall within the realm of unnatural death and for such an explanation with regard to cause of death, at least an iota of evidence is required to establish that death resulted as a result of some cause which was not natural in nature.

22. In the present case, as observed here-in-above, the first two conditions of Section 304-B I.P.C. of 'burns' or 'bodily injury' was

clearly not established. The ingredients with regard to death having occurred otherwise than under normal circumstances also does not appear to be proved by any medical report or evidence either of the family members or as per post-mortem report corroborated by the examining doctor and therefore in such circumstances, it is held that death has not occasioned otherwise than under normal circumstances.

23. So far as the conditions of deceased having been subjected to cruelty or harassment is concerned, the same is also required to be ascertained in terms of Section 498-A IPC read with Section 113-B Evidence Act which are as follows:-

"498A. Husband or relative of husband of a woman subjecting her to cruelty.—

Whoever, being the husband or the relative of the husband of a woman, subjects such woman to cruelty shall be punished with imprisonment for a term which may extend to three years and shall also be liable to fine.

Explanation.— For the purpose of this section, "cruelty" means—

(a) any wilful conduct which is of such a nature as is likely to drive the woman to commit suicide or to cause grave injury or danger to life, limb or health (whether mental or physical) of the woman;

or

(b) harassment of the woman where such harassment is with a view to coercing her or any person related to her to meet any unlawful demand for any property or valuable security or is on account of failure by her or any person related to her to meet such demand.

"113-B. Presumption as to dowry death.-*When the question is whether a person has committed the dowry death of a woman and it is shown that soon before her death such woman had been subjected by such person to cruelty or harassment for, or in connection with, any demand for dowry, the Court shall presume that such person had caused the dowry death.*

Explanation.-For the purposes of this section, "dowry death" shall

have the same meaning as in Section 304-B of Indian Penal Code (45 of 1860)."

24. Although the terms 'cruelty' or 'harassment' have not been defined in Section 304-B IPC, same have been defined under Section 498-A IPC in the manner indicated here-in-above with the present aspect being covered by Section 498-A(b).

25. So far as Section 498-A IPC is concerned, provisions again indicate two conditions as explanation where the husband or relative of the husband of a woman subjects such woman to cruelty. The word 'cruelty' has been defined as (a) any wilful conduct which is of such a nature as is likely to drive the woman to commit suicide or to cause grave injury or danger to life of the woman; or (b) harassment of the woman where harassment is with a view to coercing her or any person related to her to meet any unlawful demand for any property or valuable security and is on account of failure by her or any person related to her to meet such demand.

26. For purposes of applicability of Section 498-A IPC in the present case, it is explanation (b) which would be applicable. Hon'ble Supreme Court in ***Sher Singh alias Partapa*** (supra) after examining provisions of Section 304-B IPC has also held that the circumstances of death in case had occurred within seven years of marriage is to be shown as 'contradistinction' to 'proved' that soon before her death, deceased was subjected to cruelty or harassment which was connected with the demand for dowry and would be a dowry death with the husband or relatives deeming to have caused her death.

27. The aforesaid aspect has thereafter been further enunciated upon in judgment of ***Sher Singh alias Partapa*** (supra) in the following manner:-

"14. As is already noted above, Section 113B of the Evidence Act and Section 304B of the IPC were introduced into their respective statutes simultaneously and, therefore, it must ordinarily be assumed that Parliament intentionally used the word 'deemed' in Section 304B to distinguish this provision from the others. In actuality, however, it is well nigh impossible to give a sensible and legally acceptable meaning to these provisions, unless the word 'shown' is used as synonymous to 'prove' and the word 'presume'

as freely interchangeable with the word 'deemed'. In the realm of civil and fiscal law, it is not difficult to import the ordinary meaning of the word 'deem' to denote a set of circumstances which call to be construed contrary to what they actually are. In criminal legislation, however, it is unpalatable to adopt this approach by rote. We have the high authority of the Constitution Bench of this Court both in State of Travancore-Cochin v. Shanmugha Vilas Cashewnut Factory AIR 1953 SC 333 and State of Tamil Nadu v. Arooran Sugars Limited (1997) 1 SCC 326, requiring the Court to ascertain the purpose behind the statutory fiction brought about by the use of the word 'deemed' so as to give full effect to the legislation and carry it to its logical conclusion. We may add that it is generally posited that there are rebuttable as well as irrebuttable presumptions, the latter oftentimes assuming an artificiality as actuality by means of a deeming provision. It is abhorrent to criminal jurisprudence to adjudicate a person guilty of an offence even though he had neither intention to commit it nor active participation in its commission. It is after deep cogitation that we consider it imperative to construe the word 'shown' in Section 304B of the IPC as to, in fact, connote 'prove'. In other words, it is for the prosecution to prove that a 'dowry death' has occurred, namely, (i) that the death of a woman has been caused in abnormal circumstances by her having been burned or having been bodily injured, (ii) within seven years of a marriage, (iii) and that she was subjected to cruelty or harassment by her husband or any relative of her husband, (iv) in connection with any demand for dowry and (v) that the cruelty or harassment meted out to her continued to have a causal connection or a live link with the demand of dowry. We are aware that the word 'soon' finds place in Section 304B; but we would prefer to interpret its use not in terms of days or months or years, but as necessarily indicating that the demand for dowry should not be stale or an aberration of the past, but should be the continuing cause for the death under Section 304B or the suicide under Section 306 of the IPC. Once the presence of these concomitants are established or shown or proved by the prosecution, even by preponderance of possibility, the initial presumption of innocence is replaced by an assumption of guilt of the accused, thereupon transferring the heavy burden of proof upon him and requiring him to produce evidence dislodging his guilt, beyond reasonable doubt. It seems to us that what Parliament intended by using the word 'deemed' was that only preponderance of evidence would be insufficient to discharge the

husband or his family members of their guilt. This interpretation provides the accused a chance of proving their innocence. This is also the postulation of Section 101 of the Evidence Act. The purpose of Section 113B of the Evidence Act and Section 304B of the IPC, in our opinion, is to counter what is commonly encountered - the lack or the absence of evidence in the case of suicide or death of a woman within seven years of marriage. If the word "shown" has to be given its ordinary meaning then it would only require the prosecution to merely present its evidence in Court, not necessarily through oral deposition, and thereupon make the accused lead detailed evidence to be followed by that of the prosecution. This procedure is unknown to Common Law systems, and beyond the contemplation of the Cr.P.C."

17. Keeping in perspective that Parliament has employed the amorphous pronoun/noun "it" (which we think should be construed as an allusion to the prosecution), followed by the word "shown" in Section 304B, the proper manner of interpreting the Section is that "shown" has to be read up to mean "prove" and the word "deemed" has to be read down to mean "presumed". Neither life nor liberty can be emasculated without providing the individual an opportunity to disclose extenuating or exonerating circumstances. It was for this reason that this Court struck down the mandatory death sentence in Section 303 IPC in its stellar decision in Mithu vs. State of Punjab, AIR 1983 SC 473. Therefore, the burden of proof weighs on the husband to prove his innocence by dislodging his deemed culpability, and that this has to be preceded only by the prosecution proving the presence of three factors, viz. (i) the death of a woman in abnormal circumstances (ii) within seven years of her marriage, and (iii) and that the death had a live link with cruelty connected with any demand of dowry. The other facet is that the husband has indeed a heavy burden cast on his shoulders in that his deemed culpability would have to be displaced and overturned beyond reasonable doubt. This emerges clearly as the manner in which Parliament sought to combat the scourge and evil of rampant bride burning or dowry deaths, to which manner we unreservedly subscribe. In order to avoid prolixity we shall record that our understanding of the law finds support in an extremely extensive and erudite judgment of this Court in P.N. Krishna Lal v. Government of Kerala, 1995 Supp (2) SCC 187, in which decisions spanning the globe have been mentioned and discussed. It is also important to highlight that Section 304B does not require the

accused to give evidence against himself but casts the onerous burden to dislodge his deemed guilt beyond reasonable doubt. In our opinion, it would not be appropriate to lessen the husband's onus to that of preponderance of probability as that would annihilate the deemed guilt expressed in Section 304B, and such a curial interpretation would defeat and neutralise the intentions and purposes of Parliament. A scenario which readily comes to mind is where dowry demands have indubitably been made by the accused husband, where in an agitated state of mind, the wife had decided to leave her matrimonial home, and where while travelling by bus to her parents' home she sustained fatal burn injuries in an accident/collision which that bus encountered. Surely, if the husband proved that he played no role whatsoever in the accident, he could not be deemed to have caused his wife's death. It needs to be immediately clarified that if the wife had taken her life by jumping in front of a bus or before a train, the husband would have no defence. Examples can be legion, and hence we shall abjure from going any further. All that needs to be said is that if the husband proves facts which portray, beyond reasonable doubt, that he could not have caused the death of his wife by burns or bodily injury or not involved in any manner in her death in abnormal circumstances, he would not be culpable under Section 304B." (emphasis supplied)

28. The aforesaid aspect has also been enunciated by Hon'ble Supreme Court in **Karan Singh** (supra) in the following manner:-

"8. In this case, there is no dispute that the death of the appellant's wife occurred within seven years of the marriage. Section 113-B of the Evidence Act reads thus:

"113-B. Presumption as to dowry death.-When the question is whether a person has committed the dowry death of a woman and it is shown that soon before her death such woman had been subjected by such person to cruelty or harassment for, or in connection with, any demand for dowry, the Court shall presume that such person had caused the dowry death.

Explanation.-For the purposes of this section, "dowry death" shall have the same meaning as in Section 304-B of Indian Penal Code (45 of 1860)."

The presumption under Section 113-B will apply when it is established that soon before her death, the woman has been subjected by the accused to cruelty or harassment for, or in connection with, any demand for dowry. Therefore, even for attracting Section 113-B, the prosecution must establish that the deceased was subjected by the appellant to cruelty or harassment for or in connection with any demand of dowry soon before her death. Unless these facts are proved, the presumptions under Section 113-B of the Evidence Act cannot be invoked."

29. The aforesaid judgments have therefore laid down a proposition that the word 'shown' is to be read as synonymous to the word 'proved' and it is only after such proof that the deeming clause would come into play. It is only after aforesaid burden has been discharged by the prosecution at the first instance that it will shift upon husband or his relatives to disprove the presumption which is deemed as per Section 113-B of Evidence Act.

30. The said aspect has also been enunciated by Hon'ble Supreme Court in **Satvir Singh and others** (supra) in the following manner:-

"20. Prosecution, in a case of offence under Section 304B IPC cannot escape from the burden of proof that the harassment or cruelty was related to the demand for dowry and also that such cruelty or harassment was caused soon before her death. The word dowry in Section 304B has to be understood as it is defined in Section 2 of the Dowry Prohibition Act, 1961. That definition reads thus:

In this Act, dowry means any property or valuable security given or agreed to be given either directly or indirectly-

(a) by one party to marriage to the other party to the marriage; or

(b) by the parents of either party to a marriage or by any other person, to either party to the marriage or to any other person;

at or before or any time after the marriage in connection with the marriage of the said parties, but does not include dower or mahr in the case of persons to whom the Muslim Personal Law (Shariat) applies.

21. Thus, there are three occasions related to dowry. One is before the marriage, second is at the time of marriage and the third is at any time after the marriage. The third occasion may appear to be an unending period. But the crucial words are in connection with the marriage of the said parties. This means that giving or agreeing to give any property or valuable security on any of the above three stages should have been in connection with the marriage of the parties. There can be many other instances for payment of money or giving property as between the spouses. For example, some customary payments in connection with birth of a child or other ceremonies are prevalent in different societies. Such payments are not enveloped within the ambit of dowry. Hence the dowry mentioned in Section 304B should be any property or valuable security given or agreed to be given in connection with the marriage.

22. It is not enough that harassment or cruelty was caused to the woman with a demand for dowry at some time, if Section 304B is to be invoked. But it should have happened soon before her death. The said phrase, no doubt, is an elastic expression and can refer to a period either immediately before her death or within a few days or even a few weeks before it. But the proximity to her death is the pivot indicated by that expression. The legislative object in providing such a radius of time by employing the words soon before her death is to emphasise the idea that her death should, in all probabilities, have been the aftermath of such cruelty or harassment. In other words, there should be a perceptible nexus between her death and the dowry related harassment or cruelty inflicted on her. If the interval elapsed between the infliction of such harassment or cruelty and her death is wide the court would be in a position to gauge that in all probabilities the death would not have been the immediate cause of her death. It is hence for the court to decide, on the facts and circumstances of each case, whether the said interval in that particular case was sufficient to snuff its cord from the concept soon before her death."

31. The aforesaid judgment clearly enunciates that there should be perceptible nexus between death and dowry related harassment or cruelty inflicted upon her. It has also been held that such harassment should be in connection with the marriage of parties in giving or agreeing to give any property or valuable security to come within the scope of dowry.

32. It is therefore clear from the aforesaid enunciation that where the mere demand for articles or valuables does not have any nexus with any harassment or cruelty which resulted in death, provisions of Section 304-B & Section 498-A IPC read with Section 113-B Evidence Act would be inapplicable.

33. In the present facts and circumstances, the evidence of father as PW1 and his brother as PW2 indicates cordial relations between the parties with the deposition of PW1 indicating that the deceased went away happily even after her last visit just three days prior to her demise. It is also evident from the deposition that information provided to him was of his daughter having contracted cholera. The statement also indicates that the deceased gave birth to a daughter just three months prior to her demise. The same aspects have been deposed to by his brother Bhola as PW2 which does not indicate any discordant relations owing to any demand for dowry. Both the witnesses have only made vague allegations of a demand being raised by the appellants for valuables after the marriage without indicating any specific instance of harassment or cruelty by or at the instance of appellants upon the deceased which resulted in her death. As has been indicated here-in-above, mere demand of valuables without indication of any cruelty or harassment linked to such demand, cannot come within the realm of a dowry demand.

34. The said aspect has also been enunciated upon by Hon'ble Supreme Court in **Karan Singh** (supra) in the following manner:-

"14. There is something fundamental which goes to the root of the matter. While deposing about the demand of dowry, she has not deposed to any particular act of cruelty or harassment by the appellant. This is an essential ingredient of Section 304-B. It is not made out from the evidence of PW-6."

35. The aforesaid discussion therefore although may indicate a demand for valuables as the items being made by appellant No.1, but would not be deemed to be linked to the death which has occasioned particularly since there does not appear to be any nexus between such demand and any specific case of cruelty or harassment of deceased which resulted in her death.

36. In the light of aforesaid observations, upon examination of impugned judgment, it is clear that trial Court has not adverted to the specific ingredients of Sections 304-B and 498-A IPC read with Section 113-B of Evidence Act and has recorded a conviction merely on the ground that death has occurred within a period of seven years in the house of in-laws of the deceased as also unsubstantiated testimony of PW1, PW2 and PW3 which were not corroborated by medical evidence.

37. In view of discussion made here-in-above, this Court finds that the reasons recorded in impugned judgment being against material on record are perverse and this Court finds that the ingredients of Sections 304-A IPC and 498-A IPC read with Section 113-B Evidence Act are not made out.

38. The impugned judgment and order dated 30.09.2004 pertaining to conviction and sentence of appellants is therefore set aside. Appellants stand acquitted under Sections 398-A, 304-B IPC and Section 4 D.P. Act.

39. The appeal therefore stands **allowed**.

40. The appellants are on bail and they need not surrender. Their bail bonds are cancelled and sureties discharged.

41. Appellants are directed to file personal bond and two sureties each in the like amount to the satisfaction of the Court concerned in compliance of Section 437-A of the Code of Criminal Procedure, 1973, corresponding to Section 481 of the Bharatiya Nagarik Suraksha Sanhita (BNSS), 2023.

42. Let a copy of this judgment and original be transmitted to the Trial Court concerned forthwith for necessary information and compliance.

March 31, 2026
lakshman

(Manish Mathur,J.)