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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MRS. JUSTICE ANU SIVARAMAN

MONDAY, THE 12TH DAY OF JUNE 2023 / 22ND JYAISHTA, 1945

WP(C) NO. 25484 OF 2017

PETITIONER:

SHINY GEORGE AMBAT
WIFE OF SUNNY GEORGE, AGED 47 YEARS, CHIEF FINANCE
OFFICER (UNDER ORDER OF TERMINATION), INDIAN
INSTITUTE OF MANAGEMENT, KOZHIKODE, RESIDING AT
VILA NO.16, BLUE NOON VILA, KARANTHUR P.O.,
KUNNAMANGALAM, KOZHIKODE - 673 571.

BY ADV SMT.REKHA VASUDEVAN

RESPONDENTS:

- 1 UNION OF INDIA
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF
INDIA, MINISTRY OF HUMAN RESOURCE
DEVELOPMENT, DEPARTMENT OF HIGHER EDUCATION,
TECHNICAL SECTION, SHASTRI BHAWAN, NEW DELHI - 110
001.
- 2 THE INDIAN INSTITUTE OF MANAGEMENT
REPRESENTED BY ITS DIRECTOR IN CHARGE, CAMPUS P.O.,
KOZHIKODE - 673 570.
- 3 THE BOARD OF GOVERNORS
REPRESENTED BY ITS CHAIRMAN, INDIAN INSTITUTE
MANAGEMENT, CAMPUS P.O., KOZHIKODE - 673 570.
- 4 THE CHIEF ADMINISTRATIVE OFFICER
INSTITUTE OF MANAGEMENT, CAMPUS P.O., KOZHIKODE -
673 570.

- 5 PROF. KULBHUSHAN BALOONI
DIRECTOR IN CHARGE, INSTITUTE OF MANAGEMENT, CAMPUS
P.O., KOZHIKODE - 673 570.
- 6 SREE CHITRA TIRUNAL INSTITUTE FOR MEDICAL SCIENCE
AND TECHNOLOGY
REPRESENTED BY ITS DIRECTOR, THIRUVANANTHAPURAM -
695 011. [DELETED] [RESPONDENT NO.6 IS DELETED
FROM THE PARTY ARRAY AS PER ORDER DATED 02/08/2017
IN WP(C)].

BY ADVS.
ASSISTANT SOLICITOR GENERAL
SRI.M.GOPIKRISHNAN NAMBIAR
SRI.T.R.RAVI, SC, SREE CHITRA TIRUNAL INS
SRI.M.GOPIKRISHNAN NAMBIAR
SRI.P.GOPINATH
SRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SRI.KURYAN THOMAS
SRI.PAULOSE C. ABRAHAM
SRI.T.R.RAVISCSREE CHITRA TIRUNAL INS
SRI.JAISHANKAR V.NAIR, CGC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR
ADMISSION ON 18.01.2023, THE COURT ON 12.06.2023 DELIVERED
THE FOLLOWING:

ANU SIVARAMAN, J.

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W.P.(c).No.25484 of 2017

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Dated this the 12th day of June, 2023

JUDGMENT

1. This writ petition is filed with the following prayers:-

1) To call for the records leading to the decision in the 79th Board Meeting of the 3rd respondent whereby the decision not to take further action on Exhibit P32 appeal submitted by the petitioner has been taken and to quash the same by the issuance of writ of certiorari or other appropriate writ, order or direction.

2) Declare that the petitioner herein is fully entitled to be retained and confirmed in service as Chief Finance Officer in the 2nd respondent Institute and to direct the respondents to reinstate the petitioner in service and to consider declaration of her probation in the post of Chief Finance Officer by the issuance of writ of mandamus or any other appropriate, writ, order or direction.

3) Declare that the petitioner herein is entitled to be reinstated in service with full backwages and continuity in service for the period she was kept out of service illegally and to direct the respondents to disburse to petitioner full backwages for the period she was kept out of service and to grant her continuity of service from the date she was suspended from service, by issuance of writ of mandamus, or other appropriate writ, order or direction.

2. Heard the learned counsel for the petitioner and the learned Government Pleader.

3. It is submitted by the learned counsel for the petitioner that while the petitioner was working as Financial Advisor under the Sree Chitra Tirunal Institute for Medical Science and Technology, the 2nd respondent issued notification inviting applications for the post of Chief Finance Officer. Since the petitioner possessed the requisite qualifications she applied for the same through proper channel and Ext.P2, Offer of appointment was issued by the 4th respondent on 27.01.2015 stating the stipulations regarding probation and declaration of probation. It is submitted that the petitioner joined the 2nd respondent institute on 10.04.2015. After completing one year of probation the petitioner submitted her Annual Performance Appraisal Report (APAR) for the year 2015-16 before the 4th respondent and that she also completed Induction Training Program. It is submitted that petitioner was reporting to 4th respondent and that there was no direct reporting to the 2nd/5th respondent. It is further submitted that when the petitioner refused to accede to the illegal demands of the 5th respondent,

requiring her to transfer funds to IIM Amristar without the sanction of the 3rd respondent, the petitioner was required to report to the 2nd/5th respondent directly.

4. It is submitted that the petitioner was under the impression that her probation will be declared w.e.f 10.04.2016, but on 01.11.2016, the petitioner was asked by the 2nd/5th respondent to avail one month's leave in order to facilitate smooth and impartial enquiry with respect to certain financial irregularities and that a committee was also constituted to inquire into the irregularities. Thereafter, the Finance and Accounts Officer was asked to take over the charge of office of Chief Finance Officer with immediate effect. It is submitted that though the petitioner tried to meet the 2nd/5th respondent in person, she was informed that 2nd /5th respondent was not available and the petitioner was also denied access to her office room. Thereafter on 30.11.2016 the salary of the petitioner from the petitioner's salary account was also withdrawn under the instructions of the 5th respondent, which was later restored only with intervention of the 3rd respondent.

5. On 1.12.2016, petitioner reported to the office of the 4th respondent for rejoining duty, but she was not permitted to rejoin duty. It is submitted that the petitioner was never put on notice with respect to the ongoing enquiry and on 13.12.2016 she received Ext.P11 order placing her under suspension. The petitioner made a request for the copy of the report of the Fact Finding Committee referred in Ext.P11, but the same was not received. Thereafter, the petitioner filed Ext.P13 appeal against Ext.P11 order. Immediately after filing Ext.P13, the petitioner was issued with a Ext.P14 Memorandum dated 02.01.2017 enclosing the copy of the report and asking the petitioner to file defence within 10 days.

6. It is submitted that on receipt of Ext.P14, the petitioner approached the respondents 2 and 3 requesting permission to access all documents and correspondences but the same was rejected stating that those documents are irrelevant to the issue in hand. Thereafter, the petitioner was given the opportunity for namesake and originals were not shown. The petitioner thereafter approached the respondents pointing out

the mismatches in the report and also submitted an explanation for the allegations leveled against her. It is also submitted that petitioner submitted Exts.P17 and P27 representations seeking to revoke the suspension and to reinstate her. On 23.02.2017, the petitioner was issued with Ext. P30 order revoking her suspension, and relieving her from the post of Chief Finance Officer on account of unsatisfactory performance. Aggrieved by Ext. P30 order petitioner filed Ext.P32 appeal before the 3rd respondent. It is submitted that petitioner was asked to submit No Dues Statement and on 27.04.2017 Rs.1,45,642 was transferred to her account. Thereafter 3rd respondent decided not to take any further action on the appeal submitted by petitioner since she had already been relieved from service.

7.It is submitted that the discharge from service of the petitioner is punitive and is without following the mandatory provisions in Exhibit P36 Instructions on Probation of Central Government Employees. It is further submitted that she joined the 2nd respondent institution after submitting technical

resignation and that a lien for 2 years is to be maintained in the parent department. However Ext.P38 order was issued, relieving the petitioner from service w.e.f 09.04.2015 after sanctioning her terminal benefits.

8.It is submitted that the impugned order is a non speaking one and is passed without application of mind and that the petitioner is also entitled to protection under Article 311 of the Constitution of India.

9.It is further contended by the learned counsel for the petitioner that under Section 35 of the Indian Institute of Management Act, 2017 (hereinafter referred to as the IIM Act) regulations have been framed and notified by the IIM which provides that every person employed by the Institute before the commencement of the Act shall hold the office with the same tenure, remuneration and upon the same terms and conditions and with the same rights and privileges as to leave, gratuity and other matters as he or she would have held had the regulations not been effected and shall continue to do so

until his or her employment is terminated, contract is closed or until such tenure, remuneration and terms and conditions of service are altered following a process of appointment pursuant to the regulations. The Regulations provide that conditions of service of non-teaching regular staff are functionally approved by the Director as per the CCS Rules. It is, therefore, contended that the conditions of service at the time of appointment being as per the CCS Rules, the termination of service should also be strictly in accordance to such rules.

10.It is submitted that the IIM, Kozhikode was established in 1996, being one out of 20 IIMS established till 2016. It is submitted that the Memorandum of the Association and Rules of the Indian Institute of Management Society, Kozhikode, registered under the Societies Registration Act provide power to create posts, to make appointments as also regulate the conditions of service of employees. The institute had decided to adopt the Central Civil Services Rules to govern the service conditions of its employees. Therefore, at the time the

petitioner entered service as also at the time when the proceedings were initiated and decision taken to terminate her probation was adopted, the petitioner was an employee governed by the provisions of the CCS Rules and the termination from service which was clearly against the provisions of the rules was therefore illegal and is liable to be interfered with.

11.A counter affidavit has been placed on record by respondents 2 to 5. It is stated that the petitioner was on probation and has no right under law to hold the post and that her service can be terminated at any point of time and that the termination was only a termination of probation and was not punitive. It is also stated that the petitioner has not followed the basic accounting principle of maintaining separate bank account for the funds belonging to IIM, Amritsar and that the petitioner was not found suitable for the post. It is submitted that the allegations raised against the 5th respondent are without any factual basis and that none of the works demanded by the 5th respondent from the petitioner was within

the parameters of the scope of the work required from the petitioner. It is submitted that the certain grants were credited to the account of 2nd respondent to be utilized for IIM Amritsar and the petitioner, in spite of specific instructions vide Ext.R2(a), committed irregularities. It is also submitted that the petitioner's non compliance with accounting practices was evident from the table prepared by the petitioner, since she failed to mention the 5 crores received from MHRD for IIM, Amritsar. An enquiry was initiated into the matter and the petitioner was asked to take leave "with immediate effect until further orders" to avoid tampering of evidentiary documents and to conduct a fair enquiry. During the enquiry, certain other irregularities including unauthorized inter-bank transfers during 2016-17 were also noticed. Since the petitioner was indulging in procedural irregularities, she was relieved from the post after hearing her. It is also submitted that the petitioner was relieved of her duty solely due to her poor and unsatisfactory performance.

12.A reply affidavit has been placed on record by the petitioner stating that the petitioner completed her probation on

09.04.2016 and that as on the said date there were no complaints against the petitioner and that the allegations regarding non accounting of fund happened much after the completion of probation period and her suitability ought to have been assessed as on 09.04.2016. It is stated that the petitioner was not aware of that funds transferred were of IIM Amritsar and also that sanction for transfer was granted only after petitioner relieving from service. Regarding the enquiry, it is stated that the petitioner was not put on notice regarding the details of the enquiry and was also not given a reasonable opportunity.

13.An additional affidavit has also been placed on record by the respondents 2 to 5 stating that the 1st respondent cannot be held to be a "State" or other "authority" under Article 12 of the Constitution and hence this writ petition is not maintainable and is only liable to be dismissed. It is also submitted that respondent is an autonomous body governed by the provisions of the IIM Act and that it is managed by its Board of Governors, hence neither the Central Government

nor the State Government has any dominant role in the affairs of the Institute. The 2017 Act and 2019 Regulations are produced and it is contended as follows:-

- a) The Institute is constituted under the Indian Institutes of Management Act, 2017.
- b) No part of the assets of the Institute is held by the Government.
- c) No financial assistance is given by the Government to meet the whole or entire expenditure of the Institute.
- d) The Institute does not enjoy a monopoly status in imparting education in the field of management knowledge.
- e) There is no existence of a deep and pervasive State control. The control if any is only regulatory in nature.
- f) The functions of the Institute are not public functions nor are they closely related to governmental functions.
- g) The Institute is not created by transfer of a Government owned corporation. It is an autonomous body. “

14. It is also stated that the respondent Institute is only carrying out functions relating to education, research, training etc. and that it is not performing any public function to come under the definition of “State”. It is submitted that the respondent institution is financially independent and has an audit system like other private organizations. It is also submitted that the

Act empowers the respondent to receive gifts, grants and contributions to meet its expenses and that the accounts of the Institute are subject to the audit of Comptroller and Auditor General of India, only for the purpose of verifying the expenditure of grants given by the Government.

15.A reply affidavit has also been placed on record to the additional affidavit filed by the respondents 2 to 5 stating the writ petition is maintainable. Placing reliance on Section 5(f) of the Act, it is contended that since the writ petition was filed on 1.08.2017 and that the Act was brought into force only from 31.12.2017, it is contended that the writ petition is maintainable. It is also stated that Act itself declares that the institution is of National importance and that while imparting education in higher studies, it is discharging a public function and is therefore amenable to writ jurisdiction.

16.The learned counsel for the petitioner places reliance on the judgments of the Apex Court to contend that a writ can be issued against an authority performing public duty. Some of the

decisions cited are **Anandi Mukta Sadguru Shree Muktajee Vandas Swami Suvarna Jayanti Mahotsav Smarak Trust and others v. V.R Rudani and others**; [AIR 1989 SC 1607], **Janet Jeypaul v. SRM University and Others** [AIR 2016 SC 73], **S.Azeez Basha v.Union of India** [AIR 1968 SC 662], **Ajai Hasia and others v. Khalid Mujib Sehravardi and others** [1981(1) SCC 722], **Sukhdev Singh and Others v. Bhagatram Sardar Singh Raghuvanshi and Another** [AIR 1975 SC 1331], **Rajasthan State Electricity Board, Jaipur v. Mohan Lal and Others** [AIR 1967 SC 1857]. The petitioner also places reliance on the judgment of Rajasthan High Court in **Anjana Vyas (Dr.) v. National Law University and others** [2017 KHC 3554] to contend that the respondent is amenable to writ jurisdiction.

17.In **Anandi Mukta Sadguru Shree Muktajee Vandas Swami Suvarna Jayanti Mahotsav Smarak Trust and others v. V.R Rudani and others**; the Apex Court was considering the question whether a Writ of Mandamus can be issued against the management of an affiliated college, it was

held that a writ of Mandamus under Article 226 of the Constitution of India can be issued to any other person or authority performing the public duty to enforce such duty.

18.In **S.Azeez Basha v.Union of India** a Five Judge Bench again held that the words “Educational institutions” used in Article 30(1) of the Constitution of India would take in a university also.

19.In **Ajai Hasia and others v. Khalid Mujib Sehravardi and others** also it was held that an institution need not be State under Article 12 for it to be amenable to the writ jurisdiction under Article 32, since the Article did not limit the powers of the Apex Court to issue writs or orders for the enforcement of fundamental rights.

20.In **Sukhdev Singh and Others v. Bhagatram Sardar Singh Raghuvanshi and Another and Rajasthan State Electricity Board, Jaipur v. Mohan Lal and Others** the larger Bench held that other authorities under Article 226 would include all constitutional or statutory authorities on whom powers are conferred by law.

21.The decisions in **Janet Jeypaul v. SRM University and Others** and the judgment of the Rajasthan High Court in **Anjana Vyas (Dr.) v. National Law University and others** also held that a deemed University which is discharging the public function of imparting education and to which all the provisions of the UGC Act are made applicable is an authority within the meaning of Article 12 of the Constitution of India.

22.The learned counsel for the respondent places reliance on the judgments of the Apex Court to contend that this writ petition is not maintainable. Some of the judgments cited are **Chander Mohan Khanna v. National Educational Research & Training & Ors** [1991(4) SCC 578]; **Tekraj Vasandi v. Union of India** [1988(1) SCC 236], **Pradeep Kumar Biswas v. Indian Institute of Chemical Biology & Ors** [(2002) 5 SCC 111], **RD Shetty v. International Airport Authority of India & Ors** [1979 3 SCC 489], **Zee Tele films Ltd.& Anr v. Union of India &Ors** [2005(4) SC 649], **Rajbir Surjbhan Singh v. Chairman, IBPS** [2019(14) SCC189], **Ramakrishna Mission & Anr v. Kago Kunya &Ors** [2019(16) SCC 303], **Girish G &**

Anr v. State of Kerala and other 2020 SCC Online Ker 1903,
Indian Institute of Management v. Ukakant Srivastava
[2021 SCC Online Guj 61].

23.The decision in **Chander Mohan Khanna v. National Educational Research & Training & Ors** [1991 (4) SCC 578] is relied on to contend that when the question whether a writ is maintainable against a particular body is being considered, each case should be handled on its own facts. Where the financial assistance from the State is so much as to meet almost the entire expenditure of the institution or the share capital of the corporation is completely held by the Government, it would afford some indication of the body being impregnated with Government character. Article 12 should not be stretched so as to bring in every autonomous body which has some nexus with the Government within the sweep of the expression "State". It is stated that the combination of State aid coupled with an unusual degree of control over the management and policies of the body and rendering of an important public service being the obligatory functions of the State may largely point out that the body is "State". Following

the decision in **Tekraj Vasandi v. Union of India** [1988 (1) SCC 236] it was found that the Institute of Constitutional and Parliamentary Studies (ICPS), which was founded as a voluntary organisation and received substantial annual financial contribution from the State where finance was received from other sources also and its objects were not governmental businesses, the institute does not answer the definition of State.

24. In **Pradeep Kumar Biswas v. Indian Institute of Chemical Biology & Ors** [(2002) 5 SCC 111] it is stated as follows:-

"40. The picture that ultimately emerges is that the tests formulated in *Ajay Hasia'* are not a rigid set of principles so that if a body falls within any one of them it must, *ex hypothesi*, be considered to be a State within the meaning of Article 12. The question in each case would be— whether in the light of the cumulative facts as established, the body is financially, functionally and administratively dominated by or under the control of the Government. Such control must be particular to the body in question and must be pervasive. If this is found then the body is a State within Article 12. On the other hand, when the control is merely regulatory whether under statute or otherwise, it would not serve to make the body a State."

25.In RD Shetty v. International Airport Authority of India

& Ors [1979 3 SCC 489] the Apex Court found that while a Corporation can be established by statute or incorporated under a law such as the Companies Act or the Societies Registration Act and if the entire share capital of the Corporation is held by the Government, it would go long way towards indicating that the Corporation is an instrumentality or agency of the Government. In the case of a statutory corporation, if the administration is in the hands of a Board of Directors appointed by the Government, though this consideration may not be determinative, it was held that it is not possible to formulate all-inclusive or exhaustive test and the facts of each case must be taken into account. It is further stated that where financial assistance of the State is so much as to meet almost entire expenditure of the Corporation, it would afford some indication of the Corporation being of Governmental character. But where financial assistance is not so extensive, then the question of degree of control over the management and policies has to be looked into to ascertain whether the Corporation is State. It is further held that it is

difficult to distinguish between governmental functions and activities and non-governmental functions. It is therefore contended that the facts of each case has to be considered to arrive at a proper conclusion.

26.In Zee Tele films Ltd.& Anr v. Union of India &Ors

[2005(4) SCC 649], it was held as follows:-

"35. In conclusion, it should be noted that there can be no two views about the fact that the Constitution of this country is a living organism and it is the duty of Courts to interpret the same to fulfil the needs and aspirations of the people depending on the needs of the time. It is noticed earlier in this judgment that in Article 12 the term "other authorities" was introduced at the time of framing of the Constitution with a limited objective of granting judicial review of actions of such authorities which are created under the Statute and which discharge State functions. However, because of the need of the day this Court in Rajasthan State Electricity Board and Sukhdev Singh noticing the socio- economic policy of the country thought it fit to expand the definition of the term "other authorities" to include bodies other than statutory bodies. This development of law by judicial interpretation culminated in the judgment of the 7-Judge Bench in the case of Pradeep Kumar Biswas. It is to be noted that in the meantime the socio-economic policy of the Government of India has changed [See Balco Employees' Union (Regd.) v. Union of India & Ors. (2002 2 SCC

333)] and the State is today distancing itself from commercial activities and concentrating on governance rather than on business. Therefore, the situation prevailing at the time of Sukhdev Singh (supra) is not in existence at least for the time being, hence, there seems to be no need to further expand the scope of "other authorities" in Article 12 by judicial interpretation at least for the time being. It should also be borne in mind that as noticed above, in a democracy there is a dividing line between a State enterprise and a non- State enterprise, which is distinct and the judiciary should not be an instrument to erase the said dividing line unless, of course, the circumstances of the day require it to do so."

27.In **Rajbir Surjbhan Singh v. Chairman, IBPS** [2019(14) SCC 189] it was held that the question as to whether a corporation would fall within the meaning of Article 12 should be decided after examining whether the body is financially, functionally and administratively dominated by or under the control of the Government. Such control should be particular to the body in question and must be pervasive. A control, which is merely regulatory under the statute or otherwise would not make a body State under Article 12.

28. Further in **Ramakrishna Mission & Anr v. Kago Kunya & Ors** [2019(16) SCC 303] it was held that before an organization can be held to discharge a public function, the function must be of a character that is closely related to functions which are performed by the State in its sovereign capacity.

29. In **Girish G & Anr v. State of Kerala and other** [2020 KHC 289] a single Judge of this Court after analysing all the decisions on the point held that on an analysis of the Memorandum and Articles of Association of the CIAL, it cannot be said that the CIAL is financially functionally and administratively dominated by or under the control of the Government or that it has any Government conferred monopoly in providing air traffic services under the relevant statutes and is only facilitating the Airport Authority to perform its statutory obligations. It was, therefore, found that the CIAL cannot be said to be an authority or instrumentality of the State within the meaning of Article 12.

30.A Division Bench of the Gujarat High Court in **Indian Institute of Management v. Ukakant Srivastava** [2021 SCC Online Guj 61] is also relied on. After considering all the relevant judgments as well as the pleadings and materials on record, it was found that there is nothing to show that overall effective control over the IIMA rests with the Government. The learned single Judge of the Gujarat High Court held that the institute performs public functions in the field of management, education and research. However, on an analysis of the materials on record, the Division Bench held that it is not correct to say that the IIM is performing public function in the field management education, training and research and is also involved in like activities and therefore it is a State within the meaning of Article 12. If the IIMA acts in breach of Article 14 of the Constitution of India in connection with admission of students to the institute, the Court may invoke its jurisdiction under Article 226 and grant relief. However, it was held that the performance of the public function of education and management is not adequate to hold that the institute is State under Article 12.

31.Though a Special Leave Petition was filed against the said judgment, the same was closed without going into the merits of the case and leaving open the legal contention whether the IIM would answer definition of 'State' under Article 12. It is pointed out by the learned Senior Counsel for the respondent that the said judgment was delivered on 29.9.1993 and the situation now is that whatever State control was in existence has also been divested by the 2017 Act. Reliance is placed on the objects of the Act to contend that the bill was intended to declare certain Institutes of management to be institutions of national importance and that the intention was to divest the governmental control in the institutes so that they would become autonomous institutions and would thus be free to perform their functions without governmental interference tampering their essential functions.

32.The learned Senior Counsel appearing for the respondents has taken me extensively through the provisions of the Indian Institutes of Management Act. 2017. This writ petition was

filed on 31.7.2017. The Act was brought into force on 31.12.2017. The Act is purported to be an enactment to declare certain Institutes of management to be institutions of national importance with a view to empower the institutions to attain standards of global excellence in management, management research and allied areas of knowledge and to provide for certain other matters connected therewith on incidental thereto. The institutes mentioned in Column (5) of the Schedule are to be body corporate with perpetual succession and common seal.

33. Section 5 provides that all properties movable and immovable of or belonging to every existing institute shall vest in the corresponding institute. The objects, powers and functions of the institutes are provided in the enactment. This includes the power to acquire, hold and deal with property, provided that where the land for the Institute has been provided free of cost by a State Government or the Central Government such land may be disposed of only with the prior approval of the Central Government.

34. Section 7(m) enables institutes to receive grants, gifts and contributions and to have custody of the funds including internally generated funds of the institute to meet the expenses, including capital expenditure of the Institute and expenses incurred in the exercise of its powers and functions.

35. Section 10 provides for a Board of Governors with one nominee of the Central Government having charge of the management education or his representative. The other members are also specifically provided in Section 10.

36. Section 11 provides as follows:-

“(1) Subject to the provisions of this Act, the Board of every Institute shall be responsible for the general superintendence, direction and control of the affairs of the Institute and shall have the power to frame or amend or modify or rescind the regulations governing the affairs of the Institute to achieve the objects of the Institute specified in section 6.

(2) Without prejudice to the provisions of sub-section (1), the Board shall have the following powers, namely:—

(a) to take decisions on questions of policy relating to the administration and working of the Institute;

(b) to examine and approve the annual budget estimates of the Institute;

(c) to examine and approve the plan for development of the Institute and to identify sources of finance for implementation of the plan;

(d) to establish departments, faculties or schools of studies and initiate programmes or courses of study at the Institute;

(e) to set-up centres of management studies and allied areas within the country under intimation to the Central Government;

(f) to grant degrees, diplomas and other academic distinctions or titles, and to institute and award fellowships, scholarships, prizes and medals;

(g) to confer honorary degrees in such manner as may be specified by the regulations;

(h) to grant honorary awards and other distinctions;

(i) to create academic, administrative, technical and other posts and to make appointments thereto:

Provided that the cadre, the pay scales, allowances and term of employment of such posts shall be such as may be determined by the Central Government;

(j) to determine, by regulations, the number and emoluments of such posts and to define the duties and conditions of services of the academic, administrative, technical and other staff;

(k) to set-up centres of management studies and allied areas outside India in accordance with guidelines laid down by the Central Government from time to time and in accordance with the provisions of the laws for the time being in force in such foreign country;

(l) to pay, variable pay to the Director of the Institute on the basis of performance objectives as may be specified by the regulations;

- (m) to specify by regulations, the fees to be charged for courses of study and examinations in the Institute;
 - (n) to specify by regulations the manner of formation of department of teaching;
 - (o) to specify by regulations the institution of fellowships, scholarships, exhibitions, medals and prizes;
 - (p) to specify by regulations the qualifications, classification, terms of office and method of appointment of the academic, administrative, technical and other staff of the Institute;
 - (q) to specify by regulations the constitution of pension, insurance and provident funds for the benefit of the academic, administrative, technical and other staff;
 - (r) to specify by regulations, the establishment and maintenance of buildings;
 - (s) to specify by regulations, the conditions of residence of students of the Institute and levying of fees for residence in the halls and hostels and of other charges;
 - (t) to specify by regulations, the manner of authentication of the orders and decisions of the Board;
 - (u) to specify by regulations, the quorum for meetings of the Board, the Academic Council or any Committee, and the procedures to be followed in the conduct of their business;
 - (v) to specify by regulations, the financial accountability of the Institute; and
 - (w) to exercise such other powers and perform such other duties as may be conferred or imposed upon it by this Act or the rules made thereunder.
- (3) Subject to the provisions of this Act, the Board may by

regulations, delegate such powers and functions of the Board to the Director as it may deem fit.

(4) The Board shall conduct an annual review of the performance of the Director, in the context of the achievements of objects of the Institute:

Provided that such review shall include performance reviews of faculty members of the Institute on such parameters, periodicity and terms of reference as may be determined by the Board.

(5) The Board shall, through an independent agency or group of experts, within a period of three years from the date of incorporation of the Institute, and thereafter at least once every three years, evaluate and review the performance of the Institutes, including its faculty, on the parameters of long term strategy and rolling plans of the Institutes and such other parameters as the Board may decide and the report of such review shall be placed in public domain.

(6) The qualifications, experience and the manner of selection of the independent agency or group of experts, referred to in sub-section (5), shall be such as may be specified by regulations.

(7) The report of the evaluation and review under sub-section (5) shall be submitted by the Board to the Central Government along with an action taken report thereon.

(8) Where in the opinion of the Chairperson or the Director the situation is so emergent that an immediate decision need to be taken in the interest of the Institute, the Chairperson, in consultation with the Director may issue such orders as may be necessary, recording the grounds for his opinion:

Provided that such orders shall be submitted for ratification by the Board in the next meeting.

(9) The Board shall in the exercise of its power and discharge of its functions under this Act, be accountable to the Central Government.”

37. Section 23 provides for maintenance of accounts, including income and expenditure statements, internal audit report and statement audited by internal auditor and prepare annual statement of accounts including balance sheet in such form and as per such accounting standard as may be specified by notification by the Central Government in consultation with the Comptroller and Auditor General of India.

38. Section 23(3) provides that the accounts of every institute shall be audited by the Comptroller and Auditor General of India and any expenditure incurred by audit team in connection with such audit shall be payable by the Institute to the Comptroller and Auditor General of India.

39. Section 28 provides as follows:-

“(1) The annual report of every Institute shall be prepared under the directions of the Board, which shall include, among other matters, steps taken by the Institute towards the fulfilment of its objects and an outcome based assessment of the research being

undertaken in such Institute.

Explanation.—For the purposes of this sub-section, the expression "outcome based assessment of research" shall mean an elaboration and analysis of the research conducted and the qualitative and quantitative outcomes of such research along with its impact factor and social outcomes.

(2) The annual report prepared under sub-section(1) shall be submitted to the Board on or before such date as may be specified by the Board who shall consider the report in its meeting.

(3) The annual report on its approval by the Board shall be published on the website of the Institute.

The annual report of each Institute shall be submitted to the Central Government who shall, as soon as may be, cause the same to be laid before both Houses of Parliament. "

40. Section 33 provides that the provisions of the Right to Information Act, 2005 shall apply to each Institute as if it were a public authority established by notification issued or made under Clause (h) of Section 2 of the Right to Information Act, 2005.

41. Rule making power is provided to the Central Government under Section 34 in specified matter and the Board is empowered to make regulations and the Academic Council is empowered to frame ordinances.

42. Section 38 provides that if any difficulty arises in giving effect to the provisions of the Act, the Central Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of the Act for removing the difficulty.

43. It is pertinent to note that the rule making power of the Government under Section 34 is for carrying out the provisions of the Act and in particular with regard to the terms and conditions of service of the Director under sub-section (2), travelling and such other allowances payable to the members of the Co-ordination Forum for attending its meetings or its committees under sub-section (4) of Section 29 and any other matter which is to be or may be prescribed or in respect of which provision is to be made by the Central Government by rules. It is the Board which has to frame regulations in respect of number of posts, emoluments and duties and conditions of service of the academic, administrative, technical and other staff under Clause (j) of sub-section (2) of Section 11. The Regulations provide for sanction of non-academic post by the Board and further that the cadre pay scales, allowances and

terms of employment of the posts shall be as determined by the Central Government. It is, therefore, clear that there is no statutory mandate with regard to the conditions of service of employees of the institute, except the proviso to Section 11(2) (i) that the cadre, pay scales, allowances and term of employment of academic, administrative, technical and other posts shall be such as may be determined by the Central Government. The Board of the Institute is empowered to specify, by regulations, the qualifications, classification, terms of office and method of appointment of the academic, administrative, technical and other staff. The rules made by the Central Government and the first regulation made by the Board are required to be placed before each House of Parliament for a total period of thirty days and if both houses agree in making any modification in the rule or regulation, or both the Houses agree that the rule or regulations shall not be made, the rule or regulation shall thereafter have effect only in such modified form or be of no effect as the case may be. So, however, that any modification or annulment shall be without prejudice to the validity of anything previously done under that rule or regulation. In the instant case, no rule or

regulation framed with regard to the service conditions of employees is produced or relied on.

44.The Indian Institute of Management, Kozhikode, a Society registered under the Societies Registration Act, 1860 is incorporated as the Indian Institute of Management, Kozhikode under the provisions of the Act. It is contended by the learned Senior Counsel appearing for the respondents that the very purpose of the 2017 enactment was to remove the State control over the Indian Institute of Managements and to make them totally autonomous bodies so as to facilitate proper management, education and research in such institutes. It is contended that it is only in the matters of actual conduct of management, education and research as also in matters of grant of admissions to such institutes that the writ jurisdiction of this Court would be attracted and in matters relating to employment, the institute would be an autonomous body and in such matters of employment, the institute would not be amenable to writ jurisdiction. It is submitted that in the purely autonomous nature of the institution after the 2017

enactment, the petitioner's contentions relying on the provisions of the CCS Rules would not be tenable and that the employee of a purely autonomous body cannot claim the protection of Article 311 of the Constitution of India. The mere fact that the CCS Rules have been made applicable, by adoption, would also not make any difference to the situation, it is argued.

45. The learned counsel for the petitioner contends that the power to issue writs, especially the writ of mandamus under Article 226 of the Constitution of India, is not confined to statutory authorities or instrumentalities of the State and can be issued to any other person performing public duties and that since the imparting of management education is a public duty being performed by the institute, a writ would be maintainable. The decisions of the Apex Court holding that since deemed universities are engaged in imparting education and discharging a public function and have to function in accordance with the UGC Act and Regulations, they would be State under Article 12 and that writs would be maintainable

are relied on by the learned counsel for the petitioner. However from a careful examination of the decisions placed on record, I notice that the settled position of law is that in the case of any authority which does not fall under the ambit of State under Article 12, a writ would definitely be maintainable for enforcing the performance of a statutory duty or a public duty. However, the pointed question being addressed here is whether the discharge of a probationer from service would be a matter in which this Court can exercise jurisdiction under Article 226 of the Constitution of India in the absence of any statutory inhibitions cast on the institute, which is an autonomous body.

46. In the facts and circumstances of the instant case and in the light of the statutory provisions referred to above, I am of the opinion that the contention that the IIM, Kozhikode would answer the definition of State or "Instrumentality of State" under Article 12 of the Constitution of India cannot be accepted. Though the constitution of the governing body appears to be by way of nomination, the institute is specifically

intended to be an autonomous institution. It is true that the institute is performing the duty of imparting education in management and carrying out research in the field. However, there is no monopoly intended to be created either by the Statute or by any other means in favour of such institutes in the matter of imparting of management education. The Institute is not a creature of the Statute, since it was a society whose functions were brought under the purview of 2017 Act. It is clear from the materials placed on record by the respondents that the funds made available by the Government do not constitute a substantial amount so as to meet even a major portion of the expenditure of the institute. A reading of the provisions of the Act and the Regulations would make it clear that there is no control contemplated on the internal administration of the institute by the Central Government. There are also no statutory rules with regard to the service conditions of the employees of the institute. The provision for placing the accounts before the Comptroller and Auditor General and to obtain prior approval from the Government in case of alienation of immovable property, in case the land was

provided of free of cost by a State Government or a Central Government, would not be sufficient to hold that there is deep and pervasive State control of the affairs of the institute so as to bring it within the ambit of Article 12.

47.The contention of the petitioner that the orders of appointment referred to the Central Civil Service Rules and that proceedings had been initiated against her under the provisions of the Central Civil Services (Classification, Control & Appeal) Rules, 1965 by itself cannot make any difference to the situation, since the adoption of the rules or the implementation of such rules to employees of an authority, which is not a State under Article 12, by itself will not confer on the employee the status of a public servant to contend that the reliefs as sought for in this writ petition are liable to be granted.

48.In the above factual situation, I am of the opinion that a writ or direction, as sought for in this writ petition, cannot be issued against the IIM, Kozhikode in respect of an order in the

nature which is challenged herein. It is true that a writ would be issued to the IIM, even if it does not answer the definition of State or its instrumentality under Article 12 in case there is any infringement of the statutory provisions or if there is any violation of the fundamental rights in the case of grant of admission or any of the matters directly covered by the 2017 Act. However, in the factual situation available in the instant case, I am of the opinion that it would not be possible for this Court to exercise jurisdiction and enter into the controversy whether the order of termination of the petitioner was a termination of Probation Simplicitor or whether it amounted to a punitive termination without following the due procedure provided in the CCS Rules, which have been made applicable by adoption.

49.It is made clear that this Court being called upon to consider only the factual situation arising in the instant case where IIM, Kozhikode was a society registered under the Societies Registration Act and there is nothing to show that it was substantially financed by the Government even before the

2017 Act and that this judgment would not be applicable in the cases of any other institutions where the factual situation may be different.

50. Though the impugned proceedings were passed before the 2017 Act and they are under challenge before this Court, this Court has to consider the situation in existence at the time when a writ is being issued. With the 2017 Act, the Institute became a wholly autonomous body with no substantial governmental interference in its internal administration. If that be so, I am of the opinion that no writ can be issued against the IIM, Kozhikode for the purposes, as sought for in this writ petition. I make it clear that I have considered only the maintainability of the writ petition and have not ventured into the facts of the case. In case the petitioner has any statutory or civil remedy, the time spent before this Court in pursuing this writ petition will essentially be deducted to enable the petitioner to avail such remedy as available to her under law.

sd/-

Anu Sivaraman, Judge

sj

APPENDIX OF WP (C) 25484/2017

PETITIONER EXHIBITS

- EXHIBIT P1. TRUE COPY OF THE ADVERTISEMENT PUBLISHED FOR THE POST OF CHIEF FINANCE OFFICER BY THE 2ND RESPONDENT.
- EXHIBIT P2. TRUE COPY OF THE LETTER NO.06-01(15)/2014-IIMK.GA DATED 27.01.2015 ISSUED BY THE 4TH RESPONDENT.
- EXHIBIT P3. TRUE COPY OF THE LETTER NO.06-01(15)/2014-IIMK.GA DATED 26.02.2015 ISSUED BY THE 4TH RESPONDENT.
- EXHIBIT P4. TRUE COPY OF THE OFFICER ORDER NO.06-07(B-123)/2015-IIMK.GA DATED 17.04.2015 ISSUED BY THE SENIOR ADMINISTRATIVE OFFICER OF THE 2ND RESPONDENT INSTITUTE.
- EXHIBIT P5. TRUE COPY OF THE INTER OFFICE NOTE DATED 04.08.2016 FROM THE 4TH RESPONDENT.
- EXHIBIT P6. TRUE COPY OF THE EMAIL ADDRESSED BY THE PETITIONER TO THE COMMITTEE MEMBERS.
- EXHIBIT P7. TRUE COPY OF THE LETTER DATED 01.11.2016 ISSUED TO THE PETITIONER BY THE 2ND/5TH RESPONDENT.
- EXHIBIT P8. TRUE COPY OF THE OFFICE ORDER NO.IIMK/GEN/232/2016 DATED 01.11.2016 ISSUED BY THE 2ND RESPONDENT.
- EXHIBIT P9. TRUE COPY OF THE LETTER DATED 01.11.2016 ADDRESSED BY THE 2ND RESPONDENT.
- EXHIBIT P10. TRUE COPY OF THE EMAIL AS FORWARDED TO THE PETITIONER BY THE FINANCE & ACCOUNTS OFFICER ON 02.11.2016.

- EXHIBIT P11. TRUE COPY OF THE OFFICE ORDER
NO.29/07(B-213)/2016-IIMK-HR DATED
09.12.2016 ISSUED BY THE 2ND RESPONDENT
TO THE PETITIONER.
- EXHIBIT P12. TRUE COPY OF THE EMAIL DATED 14.12.2016
SENT BY THE PETITIONER TO THE 5TH
RESPONDENT.
- EXHIBIT P13. TRUE COPY OF THE APPEAL DATED 28.12.2016
SUBMITTED BY THE PETITIONER TO THE 3RD
RESPONDENT.
- EXHIBIT P14. TRUE COPY OF THE MEMORANDUM
NO.IIMK/DIR/01/2017 DATED 02.01.2017
ISSUED BY THE 2ND RESPONDENT.
- EXHIBIT P15. TRUE COPY OF THE REPORT OF THE COMMITTEE
DATED 24.11.2016.
- EXHIBIT P16. TRUE COPY OF THE LETTER DATED 09.01.2017
SUBMITTED BY THE PETITIONER TO THE 2ND
RESPONDENT.
- EXHIBIT P17. TRUE COPY OF THE REPRESENTATION DATED
09.01.2017 SUBMITTED BY THE PETITIONER
TO THE 3RD RESPONDENT.
- EXHIBIT P18. TRUE COPY OF THE LETTER DATED 13.01.2017
ISSUED BY THE 2ND RESPONDENT.
- EXHIBIT P19. TRUE COPY OF THE REPRESENTATION DATED
17.01.2017 SUBMITTED BY THE PETITIONER
TO THE 2ND RESPONDENT.
- EXHIBIT P20. TRUE COPY OF THE LETTER DATED 18.01.2017
ISSUED BY THE 5TH RESPONDENT.
- EXHIBIT P21. TRUE COPY OF THE REPRESENTATION DATED
18.01.2017 ISSUED BY THE 5TH RESPONDENT.

- EXHIBIT P22. TRUE COPY OF THE LETTER DATED 20.01.2017 ISSUED BY THE 2ND RESPONDENT.
- EXHIBIT P23. TRUE COPY OF THE REPRESENTATION DATED 20.01.2017 SUBMITTED BY THE PETITIONER TO THE 2ND RESPONDENT.
- EXHIBIT P24. TRUE COPY OF THE EMAIL DATED 23.01.2017 ADDRESSED BY THE 2ND RESPONDENT TO THE PETITIONER.
- EXHIBIT P25. TRUE COPY OF THE REPRESENTATION DATED 23.01.2017 SUBMITTED BY THE PETITIONER TO THE 3RD RESPONDENT.
- EXHIBIT P26. TRUE COPY OF THE REPLY DATED 28.01.2017 SUBMITTED BY THE PETITIONER TO THE 2ND RESPONDENT.
- EXHIBIT P27. TRUE COPY OF THE REPRESENTATION DATED 01.02.2017 SUBMITTED BY THE PETITIONER TO THE 3RD RESPONDENT.
- EXHIBIT P28. TRUE COPY OF THE LETTER DATED 14.02.2017 ISSUED BY THE 5TH RESPONDENT TO THE PETITIONER.
- EXHIBIT P29. TRUE COPY OF THE HEARING NOTE DATED 15.02.2017 ADDRESSED BY THE PETITIONER TO THE 2ND RESPONDENT.
- EXHIBIT P30. TRUE COPY OF THE ORDER BEARING NO.29-07(B-213)/2017-IIMK.HR DATED 20.02.2017 ISSUED BY THE 2ND RESPONDENT.
- EXHIBIT P31. TRUE COPY OF THE LETTER DATED 27.02.2017 ISSUED BY THE SENIOR ADMINISTRATIVE OFFICER TO THE PETITIONER.

- EXHIBIT P32. TRUE COPY OF THE APPEAL DATED 20.03.2017 SUBMITTED BY THE PETITIONER TO THE 3RD RESPONDENT.
- EXHIBIT P33. TRUE COPY OF THE LETTER DATED 18.04.2017 SUBMITTED BY THE PETITIONER TO THE 3RD RESPONDENT.
- EXHIBIT P34. TRUE COPY OF THE LETTER NO.02/2017-IIMK/CPIO - DATED 12.06.2017 ISSUED BY THE 4TH RESPONDENT.
- EXHIBIT P35. TRUE COPY OF THE RELEVANT PAGE ON FORENSIC AUDIT FROM THE WEBSITE OF BLACK'S LAW DICTIONARY FREE ONLINE LEGAL DICTIONARY 2ND EDITION.
- EXHIBIT P36. TRUE COPY OF THE COMPILATION OF THE GOVERNMENT OF INDIA INSTRUCTIONS ON PROBATION OF THE CENTRAL GOVERNMENT EMPLOYEES.
- EXHIBIT P37. TRUE COPY OF THE MINUTES OF THE MEETING OF THE 3RD RESPONDENT MODIFYING THE DELEGATION OF POWERS.
- EXHIBIT P38. TRUE COPY OF THE LETTER NO.P&A.IV/PF-2185/SCTIMST/2017 DATED 21.04.2017 ISSUED BY THE 6TH RESPONDENT.
- EXHIBIT P39 TRUE COPY OF THE EMAIL ADDRESSED BY THE PETITIONER TO THE SECRETARY OF THE 2ND RESPONDENT ON 18.10.2016.
- EXHIBIT P40 TRUE COPY OF THE APAR FOR THE PERIOD FROM 10.04.2015 TO 30.06.2017 DTD. 4.8.16
- EXHIBIT P41 TRUE COPY OF THE EMAIL DATED 27.10.2016 TO THE SENIOR ADMINISTRATIVE OFFICER-HR AND HIS REPLY THEREOF.

- EXHIBIT P42 TRUE COPY OF THE BANK STATEMENT OF THE PETITIONER FOR THE MONTH OF NOVEMBER 2016
- EXHIBIT P43 TRUE COPY OF THE REPORT OF PROBATION CLEARANCE COMMITTEE SIGNED ON 12.01.2017
- EXHIBIT P44 TRUE COPY OF THE REPORT FOR PROCESSING CASE FOR CLOSURE OF PROBATION/CONFIRMATION OF THE PETITIONER DATED 20.10.2016.
- EXHIBIT P45 TRUE COPY OF THE ADVERTISEMENT NO.R-01/2018 DATED 28.3.2018 ISSUED BY THE SENIOR ADMINISTRATIVE OFFICER OF THE 2ND RESPONDENT INSTITUTE.
- EXHIBIT P45 TRUE COPY OF THE RELEVANT PAGE OF THE SEPARATE AUDIT COMMENTS ON THE ANNUAL ACCOUNTS OF THE INDIAN INSTITUTE O MANAGEMENT KOZHIKODE FOR THE YEAR ENDING 31 MARCH 2020 DOWNLOADED FROM THE WEBSITE OF THE 2ND RESPONDENT.
- EXHIBIT P46 TRUE COPY OF THE RELEVANT PAGE OF THE SEPARATE AUDIT COMMENTS ON THE ANNUAL ACCOUNTS OF THE INDIAN INSTITUTE O MANAGEMENT KOZHIKODE FOR THE YEAR ENDING 31 MARCH 2021 DOWNLOADED FROM THE WEBSITE OF THE 2ND RESPONDENT.
- EXHIBIT P47 TRUE COPY OF THE INFORMATION ON MOE FUNDED TECHNICAL INSTITUTIONS DOWNLOADED FROM THE WEBSITE OF THE DEPARTMENT OF HIGHER EDUCATION UNDER THE 1ST RESPONDENT ON 5.12.2022.
- EXHIBIT P48 TRUE COPY OF THE INFORMATION ON INDIAN INSTITUTES OF MANAGEMENT FUNDED BY THE 1ST RESPONDENT DOWNLOADED FROM THE WEBSITE OF THE DEPARTMENT OF HIGHER EDUCATION OF THE 1ST RESPONDENT ON 5.12.2022.

RESPONDENTS EXHIBITS

- EXHIBIT R2 (A) TRUE COPY OF THE WRITTEN INSTRUCTION DATED 16.07.2016 WITH REERENCE NO. E36/1/15-FBA.
- EXHIBIT R2 (B) TRUE COPY OF THE REPLY LETTER DATED 26.10.2016 OF THE MHRD.
- EXHIBIT R2 (C) TRUE COPY OF THE MHRD'S LETTER NO. 36/3/2016-TS-V DAED 31.10.2016 TO THE 2ND RESPONENT.
- EXHIBIT R2 (D) TRUE COPY OF THE OFFICE ORDER NO. IIMK/DEANS/221/2016 DATED 23.05.2016 WITH RESPECT TO THE ORGANIZATIONAL STRUCTURE.
- EXHIBIT R2 (E) TRUE COPY OF THE ACKNOWLEDGEMENT OF THE RECEIPT OF THE DOCUMENTS BY THE PETITIONER DATED 19.1.2017.
- EXHIBIT R2 (F) TRUE COPY OF THE INDIAN INSTITUTE OF MANAGEMENT ACT THE RULES AND REGULATIONS THEREOF.
- EXHIBIT R2 (G) TRUE COPY OF COMPOSITION OF THE PRESENT BOARD OF GOVERNORS OF THE RESPONDENT INSTITUTE.
- EXHIBIT R2 (H) TRUE COPY OF THE ANNUAL STATMENT OF ACCOUNTS OF THE RESPONDENT INSTITUTE INCLUDING BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT (WITHOUT ITS SCHEDULES) AS PUBLISHED IN ANNUAL REPORT FOR THE YEAR 2015-2016.

EXHIBIT R2 (I) TRUE COPY OF THE ANNUAL STATEMENT OF ACCOUNTS OF THE RESPONDENT INSTITUTE INCLUDING BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT (WITHOUT ITS SCHEDULES) AS PUBLISHED IN ANNUAL REPORT FOR THE YEAR 2016-2017.

EXHIBIT R2 (J) TRUE COPY OF THE ANNUAL STATEMENT OF ACCOUNTS OF THE RESPONDENT INSTITUTE INCLUDING BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT (WITHOUT ITS SCHEDULES) AS PUBLISHED IN ANNUAL REPORT FOR THE YEAR 2017-2018.

EXHIBIT R2 (K) TRUE COPY OF THE ANNUAL STATEMENT OF ACCOUNTS OF THE RESPONDENT INSTITUTE INCLUDING BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT (WITHOUT ITS SCHEDULES) AS PUBLISHED IN ANNUAL REPORT FOR THE YEAR 2018-2019.

TRUE COPY

PS TO JUDGE