

IN THE HIGH COURT AT CALCUTTA
Ordinary Original Civil Jurisdiction
Original Side

Present:

The Hon'ble Justice Shekhar B. Saraf

AP 486/2017
IA NO: GA 1/2018 (Old No:GA/462/2018),
GA/2/2021, GA/3/2022

M/S USHA MARTIN LIMITED
Versus
M/S EASTERN GASES LIMITED

AND

EC/330/2017
IA NO. GA/3/2020, GA/4/2021, GA/5/2022

EASTERN GASES LIMITED
Versus
USHA MARTIN LIMITED

For the Petitioner/Award Debtor : Mr. Rudraman Bhattacharyya, Adv.

Mr. Souvik Kundu, Adv.

For the Respondent/Award Holder : Mr. Jatinder Singh Dhatt, Adv.

Last heard on: September 9, 2022

Judgment on: September 27, 2022

Shekhar B. Saraf, J.:

1. Usha Martin Limited (hereinafter referred to as the “petitioner/award debtor”) has filed this application being AP 486/2017 under Section 34

of Arbitration & Conciliation Act, 1996 before this Court, praying for setting aside of an arbitral award dated February 03, 2017 passed by West Bengal State Micro Small Enterprises Facilitation Council ('WBSMSEFC' or 'Council') on February 3, 2017, in favor of Eastern Gases Limited (hereinafter referred to as the "respondent/award holder"). The award holder has filed an execution application being EC 330/2017 under Section 36 of Arbitration & Conciliation Act, 1996 before this Court, praying for execution of the said arbitral award. In both the matters, multiple interlocutory applications have been filed by the parties.

2. The following are the facts of the matter are as follows:
 - a. The award debtor was in requirement of petroleum gases (LPG Butane) from Indian Oil Corporation and had appointed the award holder to obtain delivery of such bottled butane gas which were to be transported from Haldia to Ranchi. Several purchase orders regarding the same were issued between 2010 and 2014 by the award debtor. The terms of the purchase orders mandated payment within 30 days from the date of material receipt or else interest was to be paid at 2% per month on the amount of delayed payment.
 - b. There was delay in payment by the award debtor to the respondent for the said purchase orders. Ultimately, the bills were cleared by the award debtor but the payment of interest on the delayed

amount was not made. Thereafter, a reference was made by the respondent to WBSMSEFC under Section 18 of the Micro, Small and Medium Enterprises Development Act, 2006 ('MSMED Act, 2006) for settlement of disputes between the parties.

- c. The WBSMSEFC initially conducted two conciliation meetings, under Section 18(2) of the MSMED Act, 2006 with the first meeting being held on September 19, 2014, and the second one on September 01, 2016. Both the conciliation meetings failed, subsequent to which arbitration proceedings were initiated and taken up by WBSMSEFC itself under Section 18(3) Of the MSMED Act, 2006. The record shows that only one hearing was held on September 21, 2016, and the award was passed on February 3, 2017, in favor of the award holder.

- d. Being aggrieved with the said arbitral award, the present application being AP No. 486/2017 was filed on June 22, 2017 by the award debtor praying for setting aside the said arbitral award under Section 34 of Arbitration & Conciliation Act, 1996. Thereafter, on November 7, 2017, an order was passed by the bench of Hon'ble Justice Ashish Kumar Chakraborty of this Court directing the award debtor to deposit INR 25,00,000 (Twenty-five lakhs only) with Registrar, Original Side within three weeks. The award debtor failed to deposit the amount within the original deadline set by Hon'ble Justice Ashish Kumar Chakraborty in the

said order and consequently, execution application was filed by the award holder.

- e. On August 20, 2018, while both applications were pending before this Court, by an order of NCLT Kolkata Bench, award holder went into liquidation under Insolvency and Bankruptcy Code, 2016.
3. Mr. Rudraman Bhattacharya, counsel appearing on behalf of the award debtor has made the following submissions:
 - a. The counsel submits that the claim of the award debtor was not towards the principal amount as the award debtor has been paid the said amount in full. The claim of the award debtor was towards payment of interest on an alleged delay in making payment.
 - b. The counsel contends that the respondent by itself is not a small enterprise as the turnover of the respondent is well in excess of INR 200 Crores. The investment in assets exceeds more than INR 10 crores. The counsel has placed the balance sheet of the award holder for the year 2012-13 and 2013-14 in support of his contention. He argues that only the Durgapur unit of the award debtor has been classified as a small enterprise as per the provisions of MSMED Act, 2006. The purchase orders were raised on the award debtor at its registered office at 1, Kyd Street, Kolkata – 700 016 and no transactions were ever held with the Durgapur Unit. However, the WBSMSEFC completely brushed

aside the issue on the grounds that it is a technicality which as per the counsel goes to the root of this matter.

- c. The counsel submits that purchase orders which were issued related to the period between 2010 and May 2013-14, and after the receipt of such payment without any protest or demur the award holder invoked WBSMSEFC's jurisdiction on the basis of acknowledgement issued by Durgapur Unit of the award holder.
- d. The counsel argues that the award holder by themselves did not qualify as a small or medium unit under the provisions of the MSMED Act, 2006. Furthering his arguments, he submits that the award holder was not an MSME on the date of entering into the contract, and this prevents them from availing the benefits or invoking the jurisdiction of WBSMSEFC under the provision of MSMED Act. The decision of the Supreme Court in **Silpi Industries -v- Kerala State Road Transport Corporation and Anr.** reported in **AIR 2021 SC 5487** was cited by the counsel in support of his contentions.
- e. The counsel further argues that by the virtue of Section 106 of the Indian Evidence Act, 1872, the burden of proof with respect to showing that the award holder was registered as an MSME under MSMED Act, 2006 on the date of contract lies with the award holder and not the award debtor.

- f. The counsel submits that the said award passed by the Council is completely unreasoned. The counsel placed reliance on **Kinnari Mullick -v- Ghanshyam Das Damani** reported in **2014 SCC Online Cal. 22745** wherein a co-ordinate bench of this Court held that every arbitral award should give reasons and an arbitral award bereft of reasons cannot be sustained. The provisions of the Arbitration and Conciliation Act, 1996 are applicable to the reference before the MSME Council in terms of Section 18 (3) of the Act. Therefore, the counsel argues that compliance with Section 31(3) is mandatory and since the Award is without any reason, so as a matter of fact the same does not classify as an award within the meaning of the Arbitration and Conciliation Act, 1996 or the MSMED Act, 2006.
- g. The counsel contends that the WBSMSEFC without even considering whether the respondent falls within the purview of the MSMED Act, 2006 and whether the Council has jurisdiction to entertain such a claim, passed the purported award without quantifying any claim and leaving the quantification part to the Chartered Accountant.
- h. The counsel contends that the Arbitrator has no authority to delegate his functions except what are ministerial acts. The counsel states that the claim of award holder was towards payment of interest on an alleged delay in payment and the same

is not a ministerial act and the arbitral tribunal has to apply its mind and come to a finding as to the amount, if at all, any payable to the award debtor. The counsel further argues that the WBSMSEFC did not deliberate on the quantum and referred the claim to a Chartered Accountant. Such an act of delegation as per the counsel is tantamount to misconduct. The counsel cites the judgments of this Court in **Juggobundhu Saha -v- Chand Mohan Saha** reported in **1915 SCC Online Calcutta 345** and **Bhuwalka Bros. Ltd. -v- Fatehchand Murlidhar** reported in **AIR 1952 Cal 294** in support of his contentions.

- i. The counsel states that this application has been filed within 120 days but beyond the period of 90 days. The counsel states that there is a delay of 28 days. The award was served on the petitioner on February 24, 2017. The award was placed before the management on March 7, 2017, and it was decided by them to engage a new advocate. The papers were lying with the erstwhile advocates, and they were requested to hand over the papers to the present Advocate-on-Record. The said papers were sent to the present Advocate-on-Record on April 24, 2017. The management instructed its Advocate-on-Record to prepare the petition for setting aside on May 08, 2017. The counsel prays that the delay in filing the instant application should be condoned. The counsel cites that in the case of **Union of India -v- Rahee Allied (JV) &**

Ors. reported in ***APO 49 of 2021***, this Court held that such delay should ordinarily be condoned.

- j. Lastly, the counsel submits that Section 19 of MSMED Act, 2006 provides for deposit of 75% of the amount in terms of the decree or award. However, the said arbitral award does not quantify any amount and the same does not qualify to be an award. Hence, the question of deposit of 75% of the amount claim does not arise in the first place.
4. Mr. Jatinder Singh Dhatt, counsel appearing on behalf of the award holder has made the following submissions:
 - a. The counsel states that the WBSMSEFC was pleased to pass an award wherein the claim of award holder to receive the admitted rate of interest at 2% per month or 24% per annum upon delayed payment got accepted and the award debtor was directed to pay a statutory rate of interest which is at 18% per annum in terms of the Section 16 of MSMED Act, 2006. The counsel also states that the award holder was directed to submit his claim duly quantified and certified by chartered accountant and then serve it to the Award debtor. In compliance with the said order the award holder duly submitted his claim, duly quantified and certified by Chartered accountants' company, upon the award debtor. The counsel argues that the amount of claim at the time when the execution application was filed in 2017 stood at INR 1,07,13,081/- (Rupees

one crore seven lakhs thirteen thousand eighty-one rupees only) which includes interest on delayed payment at the rate of 3 times of bank rate compounded monthly. The counsel submits that the award amount due as on present date including interest is approximately Rupees Two Crores and Forty-Two Lakhs.

- b. The counsel submits that the award debtor in the month of June 2017, filed a delayed application under Sec. 34 of the Arbitration and Conciliation Act, 1996 being AP No. 486 of 2017 after approximately 09 months of the passing of the award.
- c. The counsel contends that the award debtor by misleading this Court succeeded to obtain an almost *ex-parte* conditional order of stay upon deposit of 25% of the award amount instead of mandatory 75% of the award amount as has been enshrined under the provisions of Section 19 of MSMED Act and upheld by various judgments of the Supreme Court and the High Courts. Furthermore, the award debtor even refused to deposit the said amount or to comply with the said order.
- d. The counsel contends that it seems that His Lordship the Late Hon'ble Justice Ashis Kumar Chakraborty was not appraised that
 - i) The award comes under MSME Act;
 - ii) The appeal was time barred;
 - iii) The true amount of award had not been informed;

- iv) The award was stayed without any separate application (as required Section 36 of Arbitration & Conciliation Act, 1996) for stay of award.

- e. The counsel contends that without entertaining or making any comment on reason for stay in order dated July 11, 2017, Justice Ashis Kumar Chakraborty was pleased to stay the award and that too with condition of hardly 20% deposit of award and passed directions for affidavit-in-opposition. The counsel further argues that the said stay order was not only not as per Section 19 of the MSMED Act but also the proviso to the said section 19 was ignored. The counsel contends that to ensure full respect is accorded to the law settled by the Supreme Court and by almost all the High Courts on the mandatory directions of Section 19 MSME Act, it was decided to treat this **AP 486 of 2017** as yet not been entertained or not to file affidavit-in-opposition. The counsel goes on to cite the judgement of the Supreme Court passed in **M/s Tirupati Steels -v- M/s Shubh Industrial Component and Anr** reported in **2022 7 SCC 429** in support of his contentions. The counsel also states that Justice Sanjib Banerjee in order dated October 9, 2015 in **Development Consultants Pvt. Ltd. -v- Rama Engineering** in **A.P. 202 of 2015** was pleased to hold –

“In any event, Section 19 requires a deposit. Such deposit has not yet been made. Till such time that deposit is made, the petition cannot be received. It cannot be accepted that to arrest

the clock of limitation a petition would be regarded to have been validly filed though the statutory pre-condition thereto is not complied with.”

- f. Lastly, the counsel submits that though MSMED Act, 2006 provides for disposal within 90 days before the Council, but the award debtor succeeded to delay the proceedings from 2014 to 2017 on the single ground that as per financial returns of award holder, it should not be a small enterprise. Though no mandatory challenging procedure has even been touched. The counsel states that after perusal of the original certificates, WBSMSEFC passed the award the first line of which is “Supplier unit is a manufacturing micro enterprise having EM – II No. 19-009-22-00851 registered with DDI (Anc) dated 05.02.2008 for bottling of LPG in cylinders which commences its activity from 17.05.1998”.

Observations & Analysis

5. I have heard the counsel appearing for the respective parties and perused the materials on record.

6. First and foremost, I will deal with the issue of condoning of delay as requested by the counsel appearing on behalf of award debtor. Since Section 34 (3) of Arbitration & Conciliation Act, 1996 Act bears relevance here, it would be prudent to reproduce that provision here –

“34(3). An application for setting aside may not be made after three months have elapsed from the date on which the party making that application had received the arbitral award or, if a request had been made under section 33, from the date on which that request had been disposed of by the arbitral tribunal:

Provided that if the Court is satisfied that the applicant was prevented by sufficient cause from making the application within the said period of three months it may entertain the application within a further period of thirty days, but not thereafter.”

The Arbitration and Conciliation Act, 1996 has been framed in a way to grant relief to the litigants in an expeditious manner and Section 34(3) was framed along the same lines. However, one cannot ignore the practicalities of life and the issues that one might face. Minor issues that occur during the normal course of business should not prevent a litigant from knocking at the doors of the Court. In my opinion, that would go against the very essence of the provision and go against the principle of ensuring effective justice. And to prevent that, proviso to Section 34(3) allowed the Court to condone the delay up to thirty days beyond the statutory mandated limit of three months. Therefore, the delay of 28 days in filing of the AP 486/2017 by the award debtor is hereby condoned. I shall now proceed to deal with the matter on merits.

7. The counsel appearing on behalf of award holder seemed vehemently against the very hearing of the Section 34 application filed by the award debtor based on the ground that statuary deposit of 75% of the amount

in terms of the decree or award as has been mandated by MSMED Act, 2006 and upheld by various judgments of Supreme Court and High Courts hasn't been made by the award debtor. Since, there was no amount mentioned in the arbitral award by WBSMSEFC, Hon'ble Justice Ashish Kumar Chakraborty, to keep the soul and spirit of this provision intact, ordered the award debtor to deposit an amount of INR 25,00,000/- (Rupees Twenty Five Lakhs only). So, the claim of the award holder that the Court cannot proceed to hear the Section 34 application based on merits is rejected outrightly.

8. Since the point of jurisdiction has been time and again raised by the counsel appearing on behalf of award debtor as a ground for challenging the award, let me deal with this issue first. The counsel appearing on behalf of the award debtor placed reliance upon the judgment of the Supreme Court in ***Silpi Industries Etc. -v- Kerala State Road Transport Corporation and Anr. (supra)*** in which it was held that to claim the benefits under MSMED Act, 2006, the seller should have been registered under the provisions of this Act as on the date of entering into the contract. The relevant paragraph from the said judgment has been extracted below –

“26.In our view, to seek the benefit of provisions under MSMED Act, the seller should have registered under the provisions of the Act, as on the date of entering into the contract. In any event, for the supplies pursuant to the contract made before the registration of the unit under provisions of the MSMED Act, no benefit can be sought by such entity, as contemplated under MSMED Act....”

9. From a bare reading of the judgment, the intent of Supreme Court becomes quite apparent. If the seller is not an MSME, it cannot claim the benefits provided in the MSMED Act, 2006. While perusing the arbitral award it seems that the contention of award debtor regarding entitlement of the award holder to MSME status was dealt with by the WBSMSEFC. The Council referred to the EM-II certificate produced by the award holder to arrive at the conclusion that the award holder was entitled to the benefits under MSMED Act, 2006 and WBSMSEFC indeed had jurisdiction to decide the dispute.

10. The award debtor in the present case has challenged the entitlement of the award holder to MSME status and challenged the jurisdiction of WBSMSEFC to adjudicate this dispute. The balance sheets of the award holder have been submitted by the counsel appearing on behalf of award debtor in support of his contentions. In the interest of justice and as this issue goes to the very root of the matter, this Court asked the counsel appearing on behalf of the award holder to produce their EM-II certificate before this Court. However, the same hasn't been placed before this Court despite repeated directions for the same. While this Court respects the power of the arbitrator and in this case, the WBSMSEFC to rule upon its own jurisdiction, the doubt casted by the award debtor in the mind of this Court regarding the entitlement of the award holder to benefits of MSMED Act, 2016 poses serious challenge

to the validity of the award. The non-cooperation of the award holder in this regard made an adverse impression on this Court.

11. Another ground on which the award has been challenged is that the award passed by the WBSMSEFC is bereft of any quantification or certification of the amount of interest claimed by the award holder and that the Council has proceeded to accept the claim put forward by award holder and left it completely upon them to get the claim quantified by a chartered accountant and ordered the award debtor to pay such amount as may be claimed. This Court believes that without giving any thought to principles of natural justice and disrespecting the trust that the parties place in an arbitrator when they seek his assistance to arrive at a decision regarding a dispute, the Council in the present case proceeded to simply throw these principles out of the window and left it upon a third party to decide the amount to be awarded. At this instance, this Court feels necessary at this juncture to refer to the principle regarding delegation of powers by an arbitration as illustrated by this Court in the case of **Juggobundhu Saha -v- Chand Mohan Saha** reported in **AIR 1916 Cal 806** –

“2. As regards the first ground, it appears that when the award had been submitted, objection thereto was taken by the petitioner on the allegation that the arbitrator had delegated his authority to a stranger and that the award was in essence not the act of the arbitrator, but of that person. This was a serious charge of judicial misconduct, and, if established, would invalidate the award for it cannot be disputed that an arbitrator has no authority to delegate his functions, except

possibly the performance of what are called “ministerial acts” The Subordinate Judge states in his judgment that the arbitrator was authorised to take assistance in technical matters; that, indeed, was permissible to him, in so far as such assistance was necessary for the discharge of his duties. But this would not entitle him to delegate his powers practically to another person. The decision must ultimately be his own judgment in the matter, although in the process of formation of that conclusion he may take the assistance of experts.”

12. The above stated principle has been in existence for more than a hundred years and is valid even today. The principle as illustrated in **Juggobandhu Saha** was again referred to by Punjab & Haryana High Court in the case of **Punjab State and Anr -v- Chander Bhan Harbhajan Lal and Anr.**, reported in **1963 SCC OnLine Punj 385**, the relevant portion of which has been reproduced below –

i. “*7. The matter was also considered in Sheo Karan v. Kanhaya, AIR 1935 Lah 113 and it was observed that an arbitrator could not abdicate his functions in favour of a third party, and that if the parties desired the arbitrator to take the opinion of some third person he could do so, but he acted illegally when he undertook to abide by the decision of the third person and to give his award in accordance with the wishes of the third person. I would, therefore, hold that as the arbitrators in the present case did not decide a vital matter themselves but left it for decision to the Chief Engineer the award given by them suffers from a serious infirmity and as such is liable to be set aside.”*

13. In recent times, High Court of Andhra Pradesh in the case of **Gurucharan Singh Sahney and Others -v- Harpreet Singh Chabba**

and Others reported in **2016 SCC OnLine Hyd 90** also laid down the principle when it comes to delegation of powers by an arbitrator, the relevant portion of which has been extracted below-

"94. The arbitrator must exercise his judgment, and cannot delegate his right to make an award. When people go to arbitration, they bind themselves to abide by a decision of the arbitrator of their own choice. They do not bargain for a decision of their disputes by a stranger in whom they may have no confidence. A delegation by the arbitrator to a stranger is entirely invalid. An arbitrator is not entitled to delegate his powers practically to another person. The decision must, ultimately, be his own judgment in the matter."

14. This principle is a testament to the very fundamental concepts on which the law of Arbitration stands. If the parties in the present matter have placed their trust in this Court to arrive at a judgment, this Court cannot just hand over its responsibilities to anyone else and ask them to make a judgement. Similarly, in the case of arbitration, an arbitrator cannot shun away his responsibilities and leave the work of quantification on some other person. This Court accepts that the Council could have taken assistance of a chartered accountant and sought for the certified claim to be presented before it and then it should have moved forward to approve the claim of the award holder with the awarded interest mentioned in the final award. But leaving the entire part of calculation of interest and asking the award debtor to pay the same within thirty days is both beyond reasoning and goes against

the very principles of natural justice. For this reason, the award suffers from severe infirmity and there is patent illegality on the face of it.

15. Another ground on which challenge has been raised to the award is with respect to it being unreasoned which goes against Section 31(3) of the Arbitration and Conciliation Act, 1996. The section has been extracted below. –

“31. Form and contents of arbitral award -

- (3) The arbitral award shall state the reasons upon which it is based, unless—
 - (a) the parties have agreed that no reasons are to be given; or
 - (b) the award is an arbitral award on agreed terms under Section 30.”

16. From the factual matrix of the present case, neither of the two exceptions seem to apply to the present matter. The counsel appearing on behalf of the award debtor cited the judgement of this Court in **Smt. Kinnari Mullick and Anr -v- Ghanshyam Das Damani and Anr.** (*supra*) in which it was held that an arbitrator must include the basis on which it arrived at the conclusion on a set of facts. The relevant paragraph has been extracted below -

“6. Section 31 of the 1996 Act mandates that every award should give reasons in support thereof. Reasons are the links between the facts and the conclusion. The mere conclusion on the basis the arbitrator's subjective opinion without indicating the objective links between the facts and the opinion would not suffice for the reasons that are mandated by the statute to be furnished. Reasons indicate the basis which impels the judge or the adjudicator to arrive at the conclusion on a set of facts. The award does not indicate a line or

sentence of reasons and notwithstanding the petitioners herein having pulled out of the reference and not urging their counter-statement or any defence to the claim, it was still incumbent on the arbitrator to indicate the grounds on which the respondents were entitled to succeed.”

17. This Court feels necessary at this juncture to refer to the decision of Supreme Court in **Dyna Technologies (P) Ltd. -v- Crompton Greaves Ltd.**, reported in **(2019) 20 SCC 1** in which the Supreme Court laid down the test of unreasonableness with regards to an arbitral award. The relevant paragraphs have been extracted below –

“33. It may be relevant to note Russell on Arbitration, 23rd Edn. (2007), wherein he notes that:

“If the Court can deduce from the award and the materials before it, which may include extracts from evidence and the transcript of hearing, the thrust of the tribunal's reasoning then no irregularity will be found....Equally, the court should bear in mind that when considering awards produced by non-lawyer arbitrators, the court should look at the substance of such findings, rather than their form, and that one should approach a reading of the award in a fair, and not in an unduly literal way.”

(emphasis supplied)

34. The mandate under Section 31(3) of the Arbitration Act is to have reasoning which is intelligible and adequate and, which can in appropriate cases be even implied by the courts from a fair reading of the award and documents referred to thereunder, if the need be. The aforesaid provision does not require an elaborate judgment to be passed by the arbitrators having regard to the speedy resolution of dispute.

35. When we consider the requirement of a reasoned order, three characteristics of a reasoned order can be fathomed. They are: proper, intelligible and adequate. If the reasonings in the order are improper, they reveal a flaw in the decision-making process. If the challenge to an award is based on impropriety or perversity in the reasoning, then it can be challenged strictly on the grounds provided under Section 34 of the Arbitration Act. If the challenge to an award is based on the ground that the same is unintelligible, the same would be equivalent of providing no reasons at all. Coming to the last aspect concerning the challenge on adequacy of reasons, the Court while exercising jurisdiction under Section 34 has to adjudicate the validity of such an award based on the degree of particularity of reasoning required having regard to the nature of issues falling for consideration. The degree of particularity cannot be stated in a precise manner as the same would depend on the complexity of the issue. Even if the Court comes to a conclusion that there were gaps in the reasoning for the conclusions reached by the Tribunal, the Court needs to have regard to the documents submitted by the parties and the contentions raised before the Tribunal so that awards with inadequate reasons are not set aside in casual and cavalier manner. On the other hand, ordinarily unintelligible awards are to be set aside, subject to party autonomy to do away with the reasoned award. Therefore, the courts are required to be careful while distinguishing between inadequacy of reasons in an award and unintelligible awards.”

18. The fact that the WBSMSEFC, acting as an arbitrator, passed the arbitral award without making any effort to quantify the interest claimed or even the date from which that interest will apply is incomprehensible to a reasoned mind. The award due to that very reason will fall within the contours of an unreasonable award as has

been laid down by the Supreme Court in the aforementioned judgement. Furthermore, as discussed in Paragraph 14, the delegation done by the Council is fragrantly in violation of the principles established in law and accordingly, illegal and bad in law. Ergo, the impugned award is set aside.

19. AP 486/2017 is allowed, and interlocutory applications filed by the parties are disposed of accordingly.
20. Since, the Court has allowed the Section 34 application filed by the award debtor, EC 330/2017 filed by the award holder has become infructuous. Therefore, the said EC 330/2017 is dismissed, and interlocutory applications filed by the parties are disposed of.
21. This Court directs Registrar, Original Side to hand over to the award debtor the sum of INR 25,00,000 deposited by the award debtor along with accumulated interest, if any within a period of six weeks from date.
22. There shall be no order as to costs.
23. Urgent photostat certified copy of this order, if applied for, should be made available to the parties upon compliance with the requisite formalities.

(Shekhar B. Saraf, J.)