

HIGH COURT OF JAMMU & KASHMIR AND LADAKH
AT SRINAGAR

Case No. SWP 2126/2018

Reserved on : 13.10.2023
Pronounced on: 29.11.2023

1. **Mehmooda W/o Ab. Rehman Wani**
R/o Southu Payeen Barbarshah
2. **Nayeema Akhtar W/o Dr. Mohd Ashraf**
R/o Rambagh Bund
3. **Maryam Bano W/o Nawab Ali Baba**
R/o Hassana Bad Rainawari
4. **Imran Khan S/o Farooq Ahmad Khan**
R/o Safa Kadal
5. **Nazir Ahmad Darzi S/o Ghulam Muhammad Darzi**
R/o Baramulla
6. **Jamshida W/o Mushtaq Ahmad Wani**
R/o 25-Private Jowahir Nagar Srinagar

.....Petitioner(s)

Through: Ms. Muzamil Jabeen, Advocate

Vs

1. **State of J and K through**
Commissioner Secretary to Government
Industries & Commerce Department,
Civil Secretariat, Srinagar
2. **Director Handicrafts Department, Srinagar**

.....Respondent(s)

Through: Mr. Abdul Rashid Malik, Sr.AAG, with
Mr. Younis Hafiz, Assisting Counsel

CORAM: HON'BLE MS. JUSTICE WASIM SADIQ NARGAL, JUDGE

JUDGMENT

Prayer

1. Petitioners through the medium of the instant Petition under Article 226 of the Constitution of India read with Section 103 of the Constitution of Jammu & Kashmir seek following reliefs:

a. Writ of Mandamus directing the respondents to extend the benefits of judgment dated 09.02.2012 passed by this Court in SWP No.

1672/2009 titled "Mohammad Sayed Makhdoomi vs. State & Ors." as also the judgment of Division Bench of this Court in LPA No. 97/2012 dated 04.07.2012 in favour of the petitioners as being similarly situated with the petitioners in the Writ Petition in SWP No. 1672/2009.

b. By issuance of Writ of certiorari the order NO. 85-HD of 2018 dated 08.02.2018 passed by the directorate of Handicrafts be quashed as being illegal and baseless.

Brief Facts

2. Brief facts leading to the filing of the instant writ petition are that the Petitioners 1 to 5 were initially appointed as Accountant cum Storekeeper in the Jammu and Kashmir Handicrafts Corporation in the Massive Carpet Scheme, in the year 1982 and in the year 1988, the State Government decided to transfer 35 Carpet Training Centers under Massive Carpet Training Scheme along with the staff from the Corporation to the Handicrafts Development Department and in this behalf Government order no. 222/IND of 1988 dated 29th July, 1988 came to be issued. The petitioners who came to be appointed in the Corporation in the year 1982 and 1984 were also the beneficiaries of the aforementioned Government order. Pursuant thereto, a policy decision was taken by the State Government in the year 2005 to absorb 468 employees of the erstwhile Massive Carpet Scheme of the Corporation who were transferred to the Department in terms of the Government order as a separate scheme in the Department and accordingly, the pay scale in respect of various categories of services was also fixed.
3. That vide Government Order No. 198/IND of 2008, dated 5th July 2008, sanction was accorded to the revision of pay scale of the employees of erstwhile Massive Carpet Scheme who were permanently absorbed in the Department and further sanction

was accorded to the regularization of services rendered by the employees of Massive Carpet Scheme in Corporation from the date they joined in the Scheme on notional basis.

- 4.** It is stated that the employees of erstwhile Massive carpet Scheme of the Handicrafts Corporation having been absorbed in the Department of Handicrafts in regular pay scale, however no promotion avenues were made available to them and feeling aggrieved of the same, some of the employees engaged as Accountant Cum Storekeepers approached this Court through the medium of SWP No. 1672/2009, seeking appropriate direction upon the respondents to consider the case of the petitioners by way of promotion to the next higher posts and also sought *in situ* promotion in terms of the Jammu and Kashmir Civil Service Higher Standard Pay Scale of 1996.
- 5.** The writ petition mentioned (supra), which was preferred by some of the employees, finally came to be disposed of on 9th February 2012. The operative portion of the judgment is reproduced as under:

“17. For the above stated reasons, this petition is disposed of in the following manner:

i) By issuance of Writ of Certiorari, the following part of the Clause (b) of the Government Order No. 149/Ind of 2005 dated 2nd June, 2005 is quashed.

“...However, the vacancies that occur in any cadre due to retirement/promotion or otherwise shall be deemed to have been abolished...”

ii) By issuance of Writ of Mandamus, respondents are directed to consider the claim of the petitioners for being appointed by way of promotion on the next higher post. While considering the claim of the petitioners, the respondents will also accord consideration to the claim of three retired petitioners also.

iii) The respondents are further directed to get pay parity issue settled either by anomaly committee or by any appropriate authority. The respondents also to consider the claim of the petitioners for grant of in-situ promotion in terms of Jammu and Kashmir Civil Services (Higher Standard Pay Scale) Rules, 1996.

This exercise be initiated and concluded by the respondents preferably within a period of twelve weeks from the date copy of this order is served on them.

Disposed of along with all connected CMP(s).

6. Pursuant thereto, an appeal has been preferred by the State Government which was registered as LPA no.97/2012, before the Division Bench of this Court and the Division Bench dismissed the said appeal in terms of judgment dated 04.07.2012 and upheld the judgment passed by the learned Single Bench dated 9th February, 2012.

7. The petitioners, however, approached this Court by medium of SWP No. 950/2016, titled "**Mohammad Farooq Khan v. State of J & K and Ors**", stating therein that they are similarly situated to the petitioners in SWP no. 1672/2009, and the said writ petition was allowed by learned Single Judge, without inviting any objections and discussing the merits of the case in terms of the order dated 6th November, 2017, in the following manner:

01. The petitioners claim to be similarly situate as the petitioners in SWP no. 1672/2009 decided on 9th February, 2012. It is stated that the aforementioned judgment has been even affirmed by the Letter's Patent Bench in LPA no. 97/2012 decided on 4th July, 2012.

02. The petitioners' claim that they are similarly situated as the petitioners in the aforementioned proceedings and, therefore, are entitled to as a similar benefit.

03. Looking to the innocuous prayer made in the petitioner, this petition is disposed of with the direction to the respondents to determine the eligibility of the petitioners, if they are otherwise similarly situate as the petitioners who have been given the benefit in terms of orders dated 09.02.2012 and 04.07.2012 passed in SWP no. 1672/2009 and LPA no. 97/2012, respectively. The respondents would at liberty to pass a detailed order even for purposes of rejecting the cases of the petitioners, if they are not similarly situated. It is made clear that none of the rights of the petitioners have been determined in this petition.

04. Disposed of.

8. Pursuant to the direction passed by the Writ Court in SWP no. 950/2016, titled "**Mohammad Farooq Khan vs. State of J & K and Ors**", the case of the petitioners was rejected by the respondent no.2- Directorate of Handicrafts vide order no. 85-

HD of 2018, dated 8th February, 2018 and petitioners being aggrieved of the aforesaid order have challenged the same through the medium of the instant writ petition.

Arguments on behalf of the petitioners

9. The specific case of the petitioners is that benefit flowing from the judgement dated 9th February, 2012 passed in SWP No. 1672/2009 has been extended in favour of those petitioners who have since been retired. But, insofar as the petitioners in the instant writ petition are concerned, the said benefit has been denied to them on the ground that since all the petitioners have been retired, the benefit flowing from the said judgment cannot be given to them.
10. Learned counsel for the petitioners submits that once, the benefit of the said judgment which has been upheld has been extended to the persons who have since retired, then the respondents by no stretch of imagination can discriminate the petitioners by treating them step motherly by denying them the benefit only on the ground as they have since retired and as such, the action of the respondents is violative of Article 14 of the Constitution of India and the Equality Clause.
11. Learned counsel for the petitioners further submits that since the petitioners are similarly situated with the petitioners in the writ petition SWP no. 1672/2009, for which the respondents are under legal obligation to have extended the benefits of the judgement to the petitioners as well, but the respondents without application of mind have rejected their case by virtue of the impugned order dated 8th February, 2018.
12. The further case of the petitioners is that since the petitioners are similarly situated, then question of limitation could not come in their way and secondly, the petitioners could not be

discriminated on the ground that since they were not party in SWP no. 1672/2009 and thus, the respondents by no stretch of imagination can deny them the benefit which have accrued to them by virtue of Clause B of Govt. order no. 149-IND/2005 dated 2nd June, 2005, and on this ground alone, as per learned counsel for the petitioners, the order impugned does not sustain the test of law and liable to be quashed.

- 13.** With a view to fortify his claim, learned counsel for the petitioners has relied upon the judgement of the Apex Court, in case titled “Shoeline Verses Commissioner of Service Tax and Ors, reported as (2017) 16 SCC 104.

Arguments on behalf of the Respondents

- 14.** *Per contra*, the reply has been preferred on behalf of the respondents, in which a specific stand has been taken by the respondents that the petitioners of SWP no. 1672/2009 included those retired petitioners who had retired during the pendency of the writ petition and were subsequently promoted as Manager, vide Government issued order no. 180 IND of 2015, dated 1st December, 2015, in accordance with the judgment dated 09.02.2021, passed in SWP no. 1672/2009 which was upheld by the Division Bench in terms of judgement dated 04.07.2012 passed in LPA no. 97/2012.
- 15.** The respondents have further pleaded in the objections that the petitioners in the instant writ petition cannot seek analogy of the petitioners in SWP No. 1672/2009, who were considered for promotion to the post of Managers after retirement pursuant to the judgment dated 9th February, 2012, as they were in active service when the writ petition was filed and had retired during the pendency of the said writ petition, so according to the

respondents, the benefit could not have been extended to the petitioners who are not similarly situated.

- 16.** Learned counsel for the respondents has submitted that vide Government order no. 136-IND of 2015, dated 28th August, 2015, 69 posts of Assistant Carpet Training Officers in the pay scale of 9300-34800+4200 G.P were created by corresponding reduction of equal number of posts of Accountant cum Store Keepers. The respondents have taken specific stand that the petitioners cannot claim the benefit of order no. 136-IND of 2015, dated 28.08.2015, which has a prospective effect and the petitioners are the retired Accountant-Cum -Store Keepers of Massive Carpet Scheme and retired prior to the issuance of the said order and, on this ground also the writ petition filed by the petitioners deserves dismissal.
- 17.** It is further submitted that the petitioners of the writ petition in SWP no. 169/2016 and SWP no. 950/2016, have already retired from their service prior to the issuance of the order no. 180-IND of 2015, dated 1st December, 2015 and order no. 136-IND of 2015 dated 28th August, 2015 and the said order has a prospective effect and there is no provision under rules to elevate the petitioners to the next higher post after retirement. Thus the benefit of the judgment in SWP 1672/2009 was not extended to the petitioners of the writ petition in SWP 169/2016.
- 18.** Mr. Malik, has further argued that the instant writ petition is not maintainable in light of the fact that the petitioners have not challenged the Govt. order no. 180 IND of 2015, dated 01.12.2015, whereby it has been ordered that the promotion of the petitioners who have retired from service shall be regulated as under:

a. "Petitioners who have retired prior to 01.07.2009 notionally from the date when they were eligible and due for promotion but monetarily from the date of months prior to their date of superannuation.

b. Petitioner who have retired after 01.07.2009 notionally from the date when they were eligible and due for promotion but monetary benefit to be restricted to one month before date of superannuation".

19. Learned counsel appearing on behalf of the respondents has submitted that the petitioners have gladly and voluntarily accepted the aforesaid order and have not called in question the aforementioned order, whereby, the benefits were denied to the retired persons and thus, at this stage, the petitioners cannot turn around and seek the benefit on the basis of the judgment passed by the this Court dated 9th February, 2009, in SWP no. 1672/2009, which has been upheld by the Division Bench in LPA No. 97/2012.
20. Learned counsel has further submitted that the case of the petitioners in the instant writ petition is distinguishable to those in the writ petition with whom the petitioners are claiming parity as the petitioners in the said writ petition were in active service when they filed the said writ petition before this Court. But, insofar, as the petitioners in the instant writ petition are concerned, they have approached this Court after they have retired and even the pension was fixed on the basis of last pay drawn. After accepting the aforementioned Government order without any demur and also fixation of pension, the petitioners are estopped under law at this belated stage to seek the benefit of the said judgment and as the case of the petitioners is distinguishable and this was precisely the reason that the case of the petitioners stood rejected by virtue of the impugned order.
21. It is further submitted that the order on which the petitioners' have placed reliance is passed without giving an opportunity of being heard to the respondents and instead, the writ petition

came to be allowed without deciding the same on merits or inviting objections from the respondents. Even otherwise also, the import of the order was to accord benefit to the petitioners in case they were similarly situated and the respondents were given liberty to reject the same, if the petitioners were not similarly situated. It is further submitted that the respondents have given detailed reasons in the order of rejection and thus the challenge thrown to the said order is ill-founded and learned counsel for the respondents submits that the writ petition is liable to be dismissed.

Legal Analysis

Heard learned counsel for the parties at length and perused the record.

- 22.** The question which emerge for the consideration of this Court is that whether the benefit which has been given to retired persons, can be given to the petitioners being similarly situated.
- 23.** In the instant petition, the petitioner has contended that the benefit flowing from the judgment dated 9th February, 2012 be extended to the petitioners who are retired officials because of the reason that same has been extended in favour of those petitioners who have since been retired. Further, the petitioners have contended that once, the benefit of the said judgment has been extended to the persons who have since retired, then the respondents can in no way take a step motherly approach towards the petitioners by denying them the same benefits.
- 24.** Before proceeding further, let this Court take note of the judgments, wherein the Hon'ble Apex Court has applied the ratio of the earlier judgments to the similarly situated persons giving them the same benefit.

25. In **State of Karnataka v. C. Lalitha (2006) 2 SCC 747**, the Apex Court has held:

"29. Service jurisprudence evolved by this Court from time to time postulates that all persons similarly situated should be treated similarly. Only because one person has approached the court that would not mean that persons similarly situated should be treated differently. It is furthermore well settled that the question of seniority should be governed by the rules. It may be true that this Court took notice of the subsequent events, namely, that in the meantime she had also been promoted as Assistant Commissioner which was a Category I post but the direction to create a supernumerary post to adjust her must be held to have been issued only with a view to accommodate her therein as otherwise she might have been reverted and not for the purpose of conferring a benefit to which she was not otherwise entitled to."

26. The Hon'ble Supreme court in **State of Uttar Pradesh and Others v. Arvind Kumar Srivastava and Others** reported as (2015) 1 SCC 347 has observed as follows:

"22.1. The normal rule is that when a particular set of employees is given relief by the court, all other identically situated persons need to be treated alike by extending that benefit. Not doing so would amount to discrimination and would be violative of Article 14 of the Constitution of India. This principle needs to be applied in service matters more emphatically as the service jurisprudence evolved by this Court from time to time postulates that all similarly situated persons should be treated similarly. Therefore, the normal rule would be that merely because other similarly situated persons did not approach the Court earlier, they are not to be treated differently.

22.2. However, this principle is subject to well recognized exceptions in the form of laches and delays as well as acquiescence. Those persons who did not challenge the wrongful action in their cases and acquiesced into the same and woke up after long delay only because of the reason that their counterparts who had approached the court earlier in time succeeded in their efforts, then such employees cannot claim that the benefit of the judgment rendered in the case of similarly situated persons be extended to them. They would be treated as fence-sitters and laches and delays, and/or the acquiescence, would be a valid ground to dismiss their claim.

22.3. However, this exception may not apply in those cases where the judgment pronounced by the court was judgment in rem with intention to give benefit to all similarly situated persons, whether they approached the court or not. With such a pronouncement the obligation is cast upon the authorities to itself extend the benefit thereof to all similarly situated persons. Such a situation can occur when the subject-matter of the decision touches upon the policy matters, like scheme of regularization and the like. On the other hand, if the judgment of the court was in personam holding that benefit of the said judgment shall accrue to the parties before the court and such an intention is stated expressly in the judgment or it can be impliedly found out from the tenor and language of the judgment, those who want to get the benefit of the said

judgment extended to them shall have to satisfy that their petition does not suffer from either laches and delays or acquiescence."

27. The Supreme Court in case titled Arvind Kumar Srivastava mentioned supra after examining a catena of decisions on the question whether similarly situated government employees should be granted the benefit of an order passed by a Court in another case, had **examined the issue in the context of discrimination and equal treatment under Article 14 of the Constitution.** Even otherwise also, it is settled preposition of law that, when a particular set of employees is given relief by the court, other identically situated persons shall be treated alike and not doing so would amount to discrimination and will be in violation of Article 14. Thus, to deny similar benefits to the petitioners on the touchstone of what has already been granted to same set of employees and falling in the category of retired employees would tantamount to discrimination and violation of Articles 14 and 16 of the Constitution of India.
28. The law laid down by the Apex Court in Arvind Kumar Srivastavas' case has been reiterated in a subsequent case titled **"Shoeline vs. Commissioner of Service Tax & Ors."** reported as **(2017) 16 SCC 104.**
29. Thus, this court is of the view that once the benefit has been given to the retired persons, the same cannot be denied to the petitioners who are similarly situated and thus, the order impugned rejecting the claim of the petitioners cannot sustain the test of law and liable to be rejected.
30. The next question which arises for consideration in the instant petition is whether the exception carved out in Arvind Kumar Srivastavas' case will apply to the facts and circumstances of the instant case.

31. With a view to answer the aforesaid question, it would be apt to discuss the meaning and applicability of **judgment in rem** and the **judgment in personam** .
32. The term "**In personam**" literally means against a particular person. **In personam** is distinguished from **in rem** which applies to property or the entire world instead of a specific person. Judgment in personam binds only those who are parties to it, whereas judgments for which provision is made in Section 41 of the Evidence Act are usually referred to as **judgment in rem**. The phrase "**judgment in rem**" has not been defined, but it has all along been understood as meaning, a judgment which is conclusive not only against the parties, but also against the whole world. Such judgments declare, define or otherwise determine the status of a person or of a thing, that is to say, jural relationship of a person or thing to the world generally.
33. The Hon'ble Supreme Court in the case of **Booz Allen & Hamilton INC vs., SBI Home Finance Limited & others, reported in (2011) 5 SCC 532** has stated as follows:
- "37. It may be noticed that the cases referred to above relate to actions in rem. A right in rem is a right exercisable against the world at large, as contrasted from a right in personam which is an interest protected solely against specific individuals. Actions in personam refer to actions determining the rights and interests of the parties themselves in the subject-matter of the case, whereas actions in rem refer to actions determining the title to property and the rights of the parties, not merely among themselves but also against all persons at any time claiming an interest in that property. Correspondingly, a judgment in personam refers to a judgment against a person as distinguished from a judgment against a thing, right or status and a judgment in rem refers to a judgment that determines the status or condition of property which operates directly on the property itself."*
34. In **Sri Ram vs., Prabhu Dayal & others, reported in (1972) AIR (Raj 180**, the court after referring to Sections 41 to 43 of the Evidence Act has observed as follows:

"Normally a judgment binds only those who are parties to it. Such judgments are known as judgments in personam. Judgments for which provision is made in Section 41 of the Evidence Act are usually referred to as judgments in rem. This phrase "a judgment in rem" has not been defined, but it has all along been understood as meaning a judgment which is conclusive not only against the parties, but also against the whole world. Such judgments declare, define or otherwise determine the status of a person or of a thing, that is to say, jural relationship of a person or thing to the world generally. A judgment in rem is an adjudication pronounced as its name indeed denotes, upon the status of some particular subject-matter, by a tribunal having competent authority for that office (vide passages referred to in the Sarkar's Law of Evidence, Twelfth Edition at page 464). The term "legal character" as used in Section 41 means something equivalent to status. The legal character assigned to a person announces to the entire world what the legal status of a person is. The term must be narrow y construed, for it must be remembered that an action in rem is not an action against a thing but an action availing against all the world.

35. The Hon'ble Supreme Court in case of Arvind Kumar Srivastava (supra) has held as under:

22.3. However, this exception may not apply in those cases where the judgment pronounced by the court was judgment in rem with intention to give benefit to all similarly situated persons, whether they approached the court or not. With such a pronouncement the obligation is cast upon the authorities to itself extend the benefit thereof to all similarly situated persons. Such a situation can occur when the subject-matter of the decision touches upon the policy matters, like scheme of regularization and the like. On the other hand, if the judgment of the court was in personam holding that benefit of the said judgment shall accrue to the parties before the court and such an intention is stated expressly in the judgment or it can be impliedly found out from the tenor and language of the judgment, those who want to get the benefit of the said judgment extended to them shall have to satisfy that their petition does not suffer from either laches and delays or acquiescence."

36. Thus, it can fairly be concluded that the normal rule when a particular set of employees is given a relief by a particular court, all other identically situated persons needed to be treated alike by extending the said benefit. Simply, because the petitioners did not come to the Court when they were in active service cannot be deprived of their legitimate rights, particularly when the judgment passed by this Court was a **judgment in rem** and in such a situation, the respondents/employers were under a

legal obligation to grant the benefit to all the similarly situated employees, notwithstanding the fact as to whether they approached the Court or not.

- 37.** It is pertinent to mention here that the judgment dated 09/02/2012 passed in SWP No. 1672/2009 is judgment in rem in light of the fact that clause (b) of the Govt. order No.149-IND/2005 dated 02.06.2005 was quashed by the learned Single Judge, which was upheld by the Division Bench of this Court in LPA No. 97/2012 decided on 04.07.2012. Thus, when the discriminatory clause was quashed while all the petitioners were in service and as such, the benefit would automatically accrue to the petitioners in the instant petition by virtue of non-existence of the discriminatory clause. For facility of reference Clause b of the aforementioned Govt. Order is reproduced as under:

“.....b) their entitlement to pensionary benefits as provided under the J & K CSR. However, the vacancies that occur in any cadre due to retirement/promotion or otherwise shall be deemed to have been abolished.”

- 38.** Admittedly, in the present case, the respondents have granted the benefit to the petitioners in SWP 1672/2009 who form one particular class **i.e. retired employees** and applying the principle enunciated by the Apex Court in catena of judgments, the petitioners who also form the same class i.e. retired employees, by no stretch of imagination, can be discriminated by not extending the said benefits to them.
- 39.** The service jurisprudence which has been evolved by the Apex Court from time to time **postulates that all similarly situated persons should be treated similarly.**
- 40.** The next question which is required to be answered in the instant petition is that merely, some similarly situated persons did not approach the court earlier, whether they can be treated

differently. However, this principle is subject to well recognized exceptions in the form of laches and delays as well as acquiescence.

- 41.** The ground urged by the respondents that since the petitioners did not challenge the wrongful action in their case and acquiesced their right as they would be treated as fence-sitters and acquiescence would be a valid ground to dismiss their claim.
- 42.** The plea of the respondents in the instant petition is not sustainable in the peculiar facts and circumstances of the case, as the case of the petitioner falls in the exception carved out by the Apex Court in Arvind Kumar Srivastavas' case and the judgment pronounced by this Court on which the reliance has been placed by the petitioners falls within the category of ***judgment in rem*** with the intention to give benefit to all the similarly situated persons, whether they approached the Court or not. The respondents, as such, are under the obligation to extend the benefit to all the similarly situated persons forming one class of employees i.e. retired persons.
- 43.** Had it been the judgment *in personam* holding that the benefit of the said judgment accruable to the parties before the court and such intention is stated expressly in the judgment or it can be impliedly found out from the tenor and language of the judgment, then the decision could have been otherwise.
- 44.** Thus, the ground urged by the respondents against the petitioners to deny the said benefit is not tenable in the eyes of law as laid down by the Apex Court in **Arvind Kumar Srivastava (supra)**, as the instant petition filed by the petitioners does not suffer either from laches and delay or acquiescence.

45. Thus, the respondents by no stretch of imagination can discriminate the petitioners by treating them step motherly by denying the benefit wrongly, which has already been granted to similarly situated employees who have since retired.

CONCLUSION

46. In the light of the discussion hereinabove, coupled with the settled legal position, **the instant petition is allowed** and the impugned Order No. 85-HD of 2018, dated 8th February, 2018, passed by Respondent No. 2- Director Handicrafts J& K Govt. is hereby quashed. Accordingly, the respondents are hereby directed to extend the similar benefits of judgment dated 09.02.2012 passed in SWP No. 1672/2009 titled "**Mohammad Sayed Makhdoomi vs. State & Ors.**" which has been upheld by the Hon'ble Division Bench in LPA No. 97/2012 dated 04.07.2012 in favour of the petitioners, within a period of six weeks from the date, copy of this order along with copy of this petition and annexure(s) are served upon respondents by the petitioners.

47. The instant petition is disposed of along with connected CMs.

**(WASIM SADIQ NARGAL)
JUDGE**

**SRINAGAR
29.11.2023
MUBASHIR**

Whether the order is speaking : Yes
Whether the order is reportable : Yes