SUPREME COURT OF INDIA

S.K. Sinha, Chief Enforcement Officer

Vs.

Videocon International Ltd.

Crl.No.175 of 2007

(C.K. Thakker and P.P. Naolekar JJ.)

25.01.2008

JUDGMENT

C.K. Thakker, J.

1. Leave granted.

2. In the present appeal, we are called upon to decide the correctness or otherwise of the proposition of law by the High Court of Judicature at Bombay whether issuance of process in a criminal case is one and the same thing or can be equated with taking cognizance by a Criminal Court? And if the period of initiation of criminal proceedings has elapsed at the time of issue of process by a Court, the proceedings should be quashed as barred by limitation?

3. To appreciate the controversy raised in the appeal instituted by the Chief Enforcement Officer, Enforcement Directorate, Government of India (appellant herein), and few relevant facts may be noted.

4. Respondent No.1M/s. Videocon International Ltd. (Company for short) is a Public Limited Company incorporated under the Companies Act, 1956 having its business at Mumbai and Aurangabad in the State of Maharashtra. On October 13, 1989, the Company entered into an agreement with Radio Export (Moscow) for the supply of color tubes, electrolytic capacitors, transformers, etc., for Rs.44,04,00,000/-. The payment was made by respondent No.1 Company to Japanese and Korean suppliers. But before any payment could be received by respondent No.1 from the USSR Company, there was political turmoil in the USSR and payment to foreign suppliers was disrupted. On January 5, 1993, Additional Director General, Directorate of Revenue Intelligence, Mumbai addressed a letter to the appellant alerting him about the activities of the Company in connection with the agreement to supply television sets to Radio Export, Moscow. Based on the information forwarded by the Directorate of Revenue Intelligence, Bombay, and the appellant addressed two letters to the

Chief Manager of Indian Bank, Nariman Point, and Bombay requesting the Bank to supply details of the export outstanding of the Company. Indian Bank supplied necessary information and indicated that the export outstanding of the Company was Rs.16, 60, 00,000/-. The Reserve Bank of India turned down the request of the Company for reimbursement of differential amount remaining unpaid on the ground that the exports were affected from Korea and Japan and not from India and the Company was not entitled to reimbursement. In pursuance of the summons issued under Section 40 of the Foreign Exchange Regulation Act, 1973 (hereinafter referred to as FERA), Raj Kumar Dhoot, Director of the Company appeared before the Department on April 25, 1999 and made a statement that there was an agreement between the Company and M/s Radio Export, Moscow for supply of two lakh television sets and other equipments for Rs.44, 04, 00,000/-. The amount was received by the Company through State Bank of India, Overseas Branch, and Bombay. He further stated that the television sets had been procured from Korea and Japan who had been paid equivalent to Rs.19, 00, 00,000/- in foreign exchange. Export bills raised from the sale to M/s Radio Export, Moscow were equivalent to Rs.16, 00, 00,000/-. Whereas the contract with the suppliers in Korea and Japan stipulated payment in US Dollars, the contract with the USSR Company required payment in Indian Rupees. Since the value of Rupee against the US Dollar fell down, the Company had to pay more Rupees to their foreign suppliers. On June 1, 2000, FERA was replaced by the Foreign Exchange Management Act, 1999 (hereinafter referred to as FEMA).

5. On May 24, 2002, the appellant-complainant in the capacity as Chief Enforcement Officer, Government of India, filed Criminal Complaint No. 1149/S/2002 against the Company alleging that the Company had received an amount of Rs.44, 04, 00,000/- through State Bank of India, Bombay but it failed to take steps to realize export proceeds amounting to Rs.16, 60, 00,000/- within the stipulated period of six months. It thereby contravened Section 18(2) and 18(3) read with Section 68(1), punishable under Section 56(1)(ii) of FERA. On the same day, i.e. on May 24, 2002, after hearing the learned counsel for the Department, the Chief Metropolitan Magistrate, Esplanade, Mumbai took cognizance of the offence and issued summons to the accused. On February 3, 2003, the Chief Metropolitan Magistrate issued process requiring the respondents to appear before the Court and answer the charge under FERA.

6. In October, 2004, the respondents No. 476 of 2005 in the High Court of Judicature at Bombay by invoking Article 227 of the Constitution as also Section 482 of the Code of Criminal Procedure, 1973 (hereinafter referred to as the Code) seeking quashing of criminal proceedings initiated vide complaint dated May 24, 2002 on the ground that cognizance was taken by the Court after the period of limitation and the proceedings were, therefore, liable to be quashed. The High Court, by the impugned order dated April 26, 2006, quashed the proceedings initiated against the respondents on the ground that cognizance could be said to have been taken when process was issued and since process was issued in February, 2003, the proceedings were time-barred. The complaint was, therefore, quashed by the High Court. The said order is challenged by the appellant in the present appeal.

7. Notice was issued by this Court on September 29, 2006. The respondents appeared. Counter affidavit and rejoinder affidavit were then filed. The Registry was directed to place the matter for final hearing on a non-miscellaneous day and that is how the matter is placed before us.

8. We have heard the learned counsel for the parties.

9. The learned counsel for the appellant contended that the High Court was in clear error in equating taking cognizance of an offence with issuance of process and in holding that the cognizance was taken after the period of limitation and hence the proceedings were time-barred and liable to be quashed. It was submitted that FEMA came into force from June 1, 2000 and under sub-section (3) of Section 49 of FEMA, cognizance of an offence under FERA could have been taken within a period of two years from the date of commencement of the new Act. It was submitted that cognizance was taken by the Chief Metropolitan Magistrate, Mumbai on May 24, 2002, i.e. the day when complaint was filed which was well within the period of limitation provided by Section 49(3) of FEMA and as such the Criminal Court was within its power in issuing process and in proceeding with the matter and the High Court was not justified in quashing the proceedings on the ground that cognizance was taken by the Court on February 3, 2003 when process was issued by the Chief Metropolitan Magistrate, Mumbai. It was alternatively submitted by the learned counsel that the relevant date for counting the period of limitation is not the date of taking cognizance or issuance of process by the Court but the date of filing complaint. It was stated that the point has been concluded by various decisions of this Court. Since the complaint was filed on May 24, 2002, which was within the period of limitation, the High Court was wrong in treating the criminal complaint as barred by limitation and in quashing it. The order passed by the High Court, thus, deserves to be set aside by directing the Chief Metropolitan Magistrate, Mumbai to proceed with the case and decide it in accordance with law.

10. The learned counsel for the respondents, on the other hand, supported the order passed by the High Court. It was submitted that the High Court was wholly right in quashing the proceedings. Admittedly, process was issued in February, 2003 while under Section 49(3) of FEMA; proceedings under the old Act (FERA) could not have been initiated after the expiry of two years from the commencement of the new Act (FEMA). FEMA came into force on June 1, 2000 and hence cognizance of an offence under FERA could have been taken under FEMA latest by June 1, 2002. Issuance of process in February, 2003, therefore, was clearly time-barred and the High Court was right in quashing the proceedings. It was also submitted that the appellant was not right in submitting that the relevant date for computing the period of limitation is date of filing of complaint. The material date is the date of taking cognizance by a competent Criminal Court. Sub-section (3) of Section 49 of FEMA is a special provision, which must be given effect to and even on that ground; the complaint was barred by time. Finally, it was submitted that though the High Court had not considered the merits of the matter, the provisions of FERA had no application to the facts of the case as it cannot be said that the accused had committed any offence under FERA. Considering the said fact also, this Court may not interfere with the order passed by the High Court in exercise of

discretionary jurisdiction under Article 136 of the Constitution. It was, therefore, submitted that the appeal may be dismissed.

11. Having heard learned counsel for the parties and having perused the relevant provisions of law as also various judicial pronouncements, we are of the view that the High Court was in error in equating issuance of process with taking cognizance by a Criminal Court and in quashing the proceedings treating them as time-barred.

12. The expression cognizance has not been defined in the Code. But the word (cognizance) is of indefinite import. It has no esoteric or mystic significance in criminal law. It merely means become aware of and when used with reference to a Court or a Judge, it connotes to take notice of judicially. It indicates the point when a Court or a Magistrate takes judicial notice of an offence with a view to initiating proceedings in respect of such offence said to have been committed by someone. Taking cognizance does not involve any formal action of any kind. It occurs as soon as a Magistrate applies his mind to the suspected commission of an offence. Cognizance is taken prior to commencement of criminal proceedings. Taking of cognizance is thus a sine qua non or condition precedent for holding a valid trial. Cognizance is taken of an offence and not of an offender. Whether or not a Magistrate has taken cognizance of an offence depends on the facts and circumstances of each case and no rule of universal application can be laid down as to when a Magistrate can be said to have taken cognizance. Chapter XIV (Sections 190-199) of the Code deals with Conditions requisite for initiation of proceedings. Section 190 empowers a Magistrate to take cognizance of an offence in certain circumstances. Sub-section (1) thereof is material and may be quoted in extensor.

> "(1) Subject to the provisions of this Chapter, any Magistrate of the first class, and any Magistrate of the second class specially empowered in this behalf under sub-section (2), may take cognizance of any offence
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> (a) Upon receiving a complaint of facts which constitute such offence;
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> (b) Upon a police report of such facts;
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> (c) Upon information received from any person other than a police officer, or upon his own knowledge, that such offence has been committed."

13. Chapter XV (Sections 200-203) relates to Complaints to Magistrates and covers cases before actual commencement of proceedings in a Court or before a Magistrate. Section 200 of the Code requires a Magistrate taking cognizance of an offence to examine the complainant and his witnesses on oath. Section 202, however, enacts that a Magistrate is not bound to issue process against the accused as a matter of course. It enables him before the issue of process either to inquire into the case himself or direct an investigation to be made by a Police Officer or by such other person as he thinks fit for the purpose of deciding whether there is sufficient ground for proceeding further. The underlying object of the

inquiry under Section 202 is to ascertain whether there is prima facie case against the accused. It thus allows a Magistrate to form an opinion whether the process should or should not be issued. The scope of inquiry under Section 202 is, no doubt, extremely limited. At that stage, what a Magistrate is called upon to see is whether there is sufficient ground for proceeding with the matter and not whether there is sufficient ground for conviction of the accused.

14. Then comes Chapter XVI (Commencement of proceedings before Magistrates). This Chapter will apply only after cognizance of an offence has been taken by a Magistrate under Chapter XIV. Section 204, where under process can be issued, is another material provision which reads as under:

> "204. Issue of process. - (1) If in the opinion of a Magistrate taking cognizance of an offence there is sufficient ground for proceeding, and the case appears to be
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> (a) a summons-case, he shall issue his summons for the attendance of the accused, or
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> (b) a warrant-case, he may issue a warrant, or, if he thinks fit, a summons, for causing the accused to be brought or to appear at a certain time before such Magistrate or (if he has no jurisdiction himself) some other Magistrate having jurisdiction.
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> (2) No summons or warrant shall be issued against the accused under sub-section (1) until a list of the prosecution witnesses has been filed.
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> (3) In a proceeding instituted upon a complaint made in writing, every summons or warrant issued under sub-section (1) shall be accompanied by a copy of such complaint.
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> (4) When by any law for the time being in force any process-fees or other fees are payable, no process shall be issued until the fees are paid and, if such fees are not paid within a reasonable time, the Magistrate may dismiss the complaint.
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> (5) Nothing in this section shall be deemed to affect the provisions of section 87."

15. From the above scheme of the Code, in our judgment, it is clear that Initiation of Proceedings, dealt with in Chapter XIV, is different from Commencement of Proceedings covered by Chapter XVI. For commencement of proceedings, there must be initiation of proceedings. In other words, initiation of proceedings must precede commencement of proceedings. Without initiation of proceedings under Chapter XIV, there cannot be commencement of proceedings before a Magistrate under Chapter XVI. The High Court, in our considered view, was not right in equating initiation of proceedings under Chapter XIV with commencement of proceedings under Chapter XVI.

16. Let us now consider the question in the light of judicial pronouncements on the point.

17. In Superintendent & Remembrance of *Legal Affairs Vs. Abani Kumar Banerjee*[1] the High Court of Calcutta had an occasion to consider the ambit and scope of the phrase taking cognizance under Section 190 of the Code of Criminal Procedure, 1898 which was in pair material to Section 190 of the present Code of 1973. Referring to various decisions, Das Gupta, J. (as His Lordship then was) stated:

> "What is taking cognizance has not been defined in the Criminal Procedure Code, and I have no desire now to attempt to define it. It seems to me clear, however, that before it can be said that any Magistrate has taken cognizance of any offence under Section 190(1)(a), Criminal P. C., he must not only have applied his mind to the contents of the petition, but he must have done so for the purpose of proceeding in a particular way as indicated in the subsequent provisions of this Chapter,-proceeding under Section 200, and thereafter sending it for enquiry and report under Section 202. When the Magistrate applies his mind not for the purpose of proceeding under the subsequent sections of this Chapter, but for taking action of some other kind, e.g., ordering investigation under Section 156(3), or issuing a search warrant for the purpose of the investigation, he cannot be said to have taken cognizance of the offence"

18. *R.R. Chari v. State of Uttar Pradesh*[2] was probably the first leading decision of this Court on the point. There, the police, having suspected the appellant-accused to be guilty of offences punishable under Sections 161 and 165 of the Indian Penal Code (IPC) as also under the Prevention of Corruption Act, 1947, applied to the District Magistrate, Kanpur to issue warrant of arrest on October 22, 1947. Warrant was issued on the next day and the accused was arrested on October 27, 1947. On March 25, 1949, the accused was produced before the Magistrate to answer the charge-sheet submitted by the prosecution. According to the accused, on October 22, 1947, when warrant for his arrest was issued by the Magistrate, the Magistrate was said to have taken cognizance of offence and since no sanction of the Government had been obtained before that date, initiation of proceedings against him was unlawful. The question before the Court was as to when cognizance of the offence could be said to have been taken by the Magistrate under Section 190 of the Code. Considering the circumstances under which cognizance of offence under sub-section (1) of Section 190 of the Code can be taken by a Magistrate and referring to Abani Kumar Banerjee, the Court, speaking through Kania, C.J. stated:

> "It is clear from the wording of the section that the initiation of the proceedings against a person commences on the cognizance of the offence by the Magistrate under one of the three contingencies mentioned in the section. The first contingency evidently is in respect of non-cognizable offences as defined in the Criminal Procedure Code on the complaint of an aggrieved person. The second is on a police report, which evidently is the case of a cognizable offence when the police have completed their investigation and come to the Magistrate for the issue of a process.

> The third is when the Magistrate himself takes notice of an offence and issues the process. It is important to remember that in respect of any cognizable offence, the police, at the initial stage when they are investigating the matter, can arrest a person without obtaining an order from the Magistrate. Under section 167(b) of the Criminal Procedure Code the police have of course to put up the person so arrested before a Magistrate within 24 hours and obtain an order of remand to police custody for the purpose of further investigation, if they so desire. But they have the power to arrest a person for the purpose of investigation without approaching the Magistrate first. Therefore in cases of cognizable offence before proceedings are initiated and while the matter is under investigation by the police the suspected person is liable to be arrested by the police without an order by the Magistrate".

19. Approving the observations of Das Gupta, J. in Abani Kumar Banerjee, this Court held that it was on March 25, 1949 when the Magistrate issued a notice under Section 190 of the Code against the accused that he took cognizance of the offence. Since before that day, sanction had been granted by the Government, the proceedings could not be said to have been initiated without authority of law.

20. Again in *Narayandas Bhagwandas Madhavdas v. State of West Bengal*[3] this Court observed that when cognizance is taken of an offence depends upon the facts and circumstances of each case and it is impossible to attempt to define what is meant by taking cognizance. Issuance of a search warrant for the purpose of an investigation or a warrant of arrest of accused cannot by itself be regarded as an act of taking cognizance of an offence. It is only when a Magistrate applies his mind for proceeding under Section 200 and subsequent sections of Chapter XV or under Section 204 of Chapter XVI of the Code that it can be positively stated that he had applied his mind and thereby had taken cognizance of an offence [see also *Ajit Kumar Palit v. State of W.B. & Anr*[4] *Hare ram Satpathy v. Tikaram Agarwala & Anr*[5]

21. In *Gopal Das Sindhi & Ors. v. State of Assam & Anr*[6] referring to earlier judgments, this Court said:

> "We cannot read the provisions of Section 190 to mean that once a complaint is filed, a Magistrate is bound to take cognizance if the facts stated in the complaint disclose the commission of any offence. We are unable to construe the word may in Section 190 to mean must. The reason is obvious. A complaint disclosing cognizable offences may well justify a Magistrate in sending the complaint under Section 156(3) to the police for investigation. There is no reason why the time of the Magistrate should be wasted when primarily the duty to investigate in cases involving cognizable offences is with the police. On the other hand, there may be occasions when the Magistrate may exercise his discretion and take cognizance of a cognizable offence. If he does so then he would have to proceed in the manner provided by Chapter XVI of the Code"

22. In *Nirmaljit Singh Hoon v. State of West Bengal & Anr*[7] the Court stated that it is well settled that before a Magistrate can be said to have taken cognizance of an offence under Section 190(1) (a) of the Code, he must have not only applied his mind to the contents of the complaint presented before him, but must have done so for the purpose of proceeding under Section 200 and the provisions following that section. Where, however, he applies his mind only for ordering an investigation under Section 156(3) or issues a warrant for arrest of accused, he cannot be said to have taken cognizance of the offence.

23. In *Darshan Singh Ram Kishan v. State of Maharashtra*[8] speaking for the Court, Shelat, J. stated that under Section 190 of the Code, a Magistrate may take cognizance of an offence either (a) upon receiving a complaint, or (b) upon a police report, or (c) upon information received from a person other than a police officer or even upon his own information or suspicion that such an offence has been committed. As has often been said, taking cognizance does not involve any formal action or indeed action of any kind. It occurs as soon as a Magistrate applies his mind to the suspected commission of an offence. Cognizance, thus, takes place at a point when a Magistrate first takes judicial notice of an offence.

24. In *Devarapalli Lakshminarayana Reddy & Ors. v. V. Narayana Reddy & Ors*[9] this Court said:

> "It is well settled that when a Magistrate receives a complaint, he is not bound to take cognizance if the facts alleged in the complaint, disclose the commission of an offence. This is clear from the use of the words "may take cognizance" which in the context in which they occur cannot be equated with must take cognizance". The word "may" gives discretion to the Magistrate in the matter. If on a reading of the complaint he finds that the allegations therein disclose a cognizable offence and the forwarding of the complaint to the police for investigation under Section 156(3) will be conducive to justice and save the valuable time of the Magistrate from, being wasted in enquiring into a matter which was primarily the duty of the police to investigate, he will be justified in adopting that course as an alternative to taking cognizance of the offence, himself. This raises the incidental question:
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> "What is meant by "taking cognizance of an offence" by a Magistrate within the contemplation of Section 190?. This expression has not been defined in the Code. But from the scheme of the Code, the content and marginal heading of Section 190 and the caption of Chapter XIV under which Sections 190 to 199 occur, it is clear that a case can be said to be instituted in a Court only when the Court takes cognizance of the offence alleged therein. The ways in which such cognizance can be taken are set out in Clauses (a), (b) and (c) of Section 190(1). Whether the Magistrate has or has not taken cognizance of the offence will depend on the circumstances of the particular case including the mode in which the case is sought to be instituted and the nature of the preliminary action, if any, taken by the Magistrate. Broadly speaking, when on receiving a complaint, the Magistrate applies his mind for the purposes of proceeding

under Section 200 and the succeeding sections in Chapter XV of the Code of 1973, he is said to have taken cognizance of the offence within the meaning of Section 190(1)(a). If, instead of proceeding under Chapter XV, he has in the judicial exercise of his discretion, taken action of some other kind, such as issuing a search warrant for the purpose of investigation, or ordering investigation by the police under Section 156(3), he cannot be said to have taken cognizance of any offence. [see also *M.L. Sethi v. R.P. Kapur & Anr*[10]"

25. In the case on hand, it is amply clear that cognizance of the offence was taken by the Chief Metropolitan Magistrate, Mumbai on May 24, 2002, i.e., the day on which the complaint was filed, the Magistrate, after hearing the counsel for the department, took cognizance of the offence and passed the following order:

> "Mr. S.A.A. Naqvi, counsel for the department is present. Complainant is public servant. Cognizance is taken. Issue summons to accused under Section 18(2)(3) of FERA, 73 read with Central Notification and r/w Section 68(1) of the said Act and r/w 56 (1)(i) and r/w Section 49(3) (4) of FEMA, 1999.Summons returnable on 7.2.2003 at 3 p.m."

26. Undoubtedly, the process was issued on February 3, 2003. In our judgment, however, it was in pursuance of the cognizance taken by the Court on May 24, 2002 that a subsequent action was taken under Section 204 under Chapter XVI. Taking cognizance of offence was entirely different from initiating proceedings; rather it was the condition precedent to the initiation of the proceedings. Order of issuance of process on February 3, 2003 by the Court was in pursuance of and consequent to taking cognizance of an offence on May 24, 2002. The High Court, in our view, therefore, was not right in equating taking cognizance with issuance of process and in holding that the complaint was barred by law and criminal proceedings were liable to be quashed. The order passed by the High Court, thus, deserves to be quashed and set aside.

27. It was also contended by the learned counsel for the appellant that the relevant date for considering the question of limitation is the date of filing of complaint and not taking cognizance or issuance of process by a Court of law. In this connection, our attention was invited by the counsel to *Bharat Damodar Kale & Anr. v. State of A.P*[11] and a recent decision of this *Court in Japani Sahoo v. Chandra Sekhar Mohanty,*[12]. In Japani Sahoo, one of us (C.K. Thakker, J.), after considering decisions of various High Courts as also Bharat Damodar Kale, stated:

> "The matter can be looked at from different angle also. Once it is accepted (and there is no dispute about it) that it is not within the domain of the complainant or prosecuting agency to take cognizance of an offence or to issue process and the only thing the former can do is to file a complaint or initiate proceedings in accordance with law. If that action of initiation of proceedings has been taken within the period

of limitation, the complainant is not responsible for any delay on the part of the Court or Magistrate in issuing process or taking cognizance of an offence. Now, if he is sought to be penalized because of the omission, default or inaction on the part of the Court or Magistrate, the provision of law may have to be tested on the touchstone of Article 14 of the Constitution. It can possibly be urged that such a provision is totally arbitrary, irrational and unreasonable. It is settled law that a Court of Law would interpret a provision which would help sustaining the validity of law by applying the doctrine of reasonable construction rather than making it vulnerable and unconstitutional by adopting rule of liter legist. Connecting the provision of limitation in Section 468 of the Code with issuing of process or taking of cognizance by the Court may make it unsustainable and ultra vires Article 14 of the Constitution."

28. The learned counsel for the respondent, on the other hand, tried to distinguish Bharat Damodar Kale and Japani Sahoo submitting that in both the decisions, this Court was called upon to consider, inter alia, Section 468 of the Code providing for limitation for taking cognizance of certain offences. According to the counsel, Section 468 of the Code starts with the expression Except as provided elsewhere in this Code. Section 49(3) of FEMA, on the other hand, starts with a non-obstante clause (Notwithstanding anything contained in any other law for the time being in force). It was, therefore, submitted that the ratio laid down in the above two cases would not be applicable to the instant case.

29. In our opinion, it would not be necessary for us to express any opinion one way or the other on the larger question. We have already held in the earlier part of the judgment that in the case on hand, cognizance of an offence had already been taken by the Chief Metropolitan Magistrate, Mumbai on May 24, 2002, well within the period prescribed by sub-section (3) of Section 49 of FEMA within two years of coming into force of the Act from June 1, 2000. We, therefore, express no opinion on the question raised by the learned counsel for the respondent.

30. As regards quashing of proceedings on merits, the learned counsel for the appellant is right in submitting that the High Court has not at all touched the merits of the case and proceedings were not quashed on the ground that the provisions of FERA do not apply to the case before the Court. The High Court dealt with only one point as to whether the proceedings were liable to be quashed on the ground that they were time-barred and upholding the contention of the accused, passed the impugned order. As we are of the view that the High Court was not right in quashing the proceedings on the ground of limitation, the order deserves to be set aside by remitting the matter to the Chief Metropolitan Magistrate, Mumbai to be decided in accordance with law. We may, however, clarify that it is open to the respondents to take all contentions including the contention as to applicability or otherwise of FERA to the facts of the case. As and when such question will be raised, the Court will pass an appropriate order in accordance with law.

31. For the foregoing reasons, the appeal is allowed. The order passed by the High Court is set aside and it is held that cognizance of the offence had already been taken by the

competent Criminal Court i.e. Chief Metropolitan Magistrate, Mumbai on May 24, 2002 and it could not be said that the proceedings were barred by Section 49(3) of FEMA. The Chief Metropolitan Magistrate will now proceed to consider the matter in accordance with law. All contentions of all parties are kept open except the one decided by us in this appeal. Since the matter is very old, the Court will give priority and will decide it as expeditiously as possible, preferably before June 30, 2008.

32. Ordered accordingly.

Cases Referred
[1]*AIR 1950 Cal. 0437*
[2]*1951 SCR 0312*
[3]*(1960) 1 SCR 0093*
[4]*(1963) Supp 1 SCR 0953*
[5]*(1978) 4 SCC 0058*
[6]*AIR 1961 SC 0986*
[7]*(1973) 3 SCC 0753*
[8]*(1972) 1 SCR 0571*
[9]*(1976) 3 SCC 0252*
[10]*(1967) 1 SCR 0520*
[11]*(2003) 8 SCC 0559*
[12]*(2007) 7 SCC 0394*