

THE HIGH COURT OF MADHYA PRADESH: JABALPUR**(Division Bench)****ITA No. 7/2020****APPELLANT** : Rajeev Mujumdar

Versus

RESPONDENT : Commissioner of Income Tax-I, Bhopal**Coram:****Hon'ble Shri Justice Ajay Kumar Mittal, Chief Justice****Hon'ble Shri Justice Vijay Kumar Shukla, Judge****Appearance:**

Shri G.N. Purohit, Senior Advocate with Shri Rahul Deshmukh,
Advocate for the Appellant.

Shri Sanjay Lal, Advocate for the Respondent-Revenue on advance
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JUDGMENT (Oral)**[04.03.2020]****Per: Ajay Kumar Mittal, Chief Justice:**

This appeal under Section 260A of the Income Tax Act, 1961 (for short "the Act") has been preferred by the assessee against the order dated 13.09.2019 passed by the Income Tax Appellate Tribunal, Indore Bench, Indore (hereinafter referred to as "the Tribunal") in ITA (SS) No. 203/Ind/2018 whereby his appeal against the order dated 26.11.2018 of the Commissioner of Income Tax (Appeals) [for brevity "the CIT(A)"] has been partly allowed deleting only an addition of ₹65,20,000/- as against the total addition of ₹87,60,000/- made by the Assessing Officer towards unaccounted investment. The appeal relates to the assessment year 2013-14.

2. The appellant-assessee has claimed the following substantial questions of law for determination by this Court:-

- (i) Whether in the facts and circumstances of the case the finding of the Tribunal is perverse, holding that ₹22,40,000/- is the income of the appellant, without appreciating evidence on record, that the loose paper was not found from the possession of the appellant and Section 292C of the Act is not attracted, the addition of ₹22,40,000/- as income in the hands of the assessee?
- (ii) Whether under the facts and circumstances of the case the Tribunal was correct in holding that document LPS-1 page no.4 as document belonging to the assessee without appreciating the fact that no reasons under Section 153C of the Act were recorded by the Assessing Officer and not spelt out anywhere in the proceedings including the assessment order, the assumption of jurisdiction was correct in law?
- (iii) Whether in the facts and circumstances of the case the LPS-1 page no.4 being not in the handwriting of assessee not recovered from the premises of the assessee could be treated as belonging to the assessee in spite of assessee's specific denial that such document does not belong to him whether the finding of the Tribunal is correct in law?

3. Briefly stated, the facts of the present case, as borne out from the record are that the appellant-assessee is the Proprietor of M/s Samarth Developers and Builders, engaged in the business of developing a residential cum commercial complex in his individual capacity and also as partner by joining others in partnership. The respondent-Department conducted search under Section 132(1) of the Act in the business and residential premises of the appellant and Shri K.L. Sharma, Neeraj Sharma as well as other builder

Firms and made seizure of certain books of accounts and documents on 12.08.2014. Survey was conducted in the business premises of M/s Envo Promoters Developers Pvt. Ltd. The Department, thereafter, issued a notice to the assessee under Section 153A of the Act. In response, the appellant submitted his return (Annexure A-1) for the block period including the return for assessment year 2013-14. Thereafter, the Assessing Officer issued a notice dated 25.08.2016 (Annexure A-2) under Section 142(1) of the Act. The appellant submitted reply to the said notice on 06.09.2016 and 07.10.2016 vide Annexure A-3. The Assessing Officer vide order dated 30.11.2016 (Annexure A-4) framed assessment under Section 153A read with 143(3) of the Act and made an addition of ₹87,60,000/-. Feeling dissatisfied with the order, the appellant preferred an appeal before the CIT(A), which was dismissed vide order dated 26.11.2018 (Annexure A-6). On appeal being preferred by the appellant against the order of the CIT(A), the Tribunal held that only the addition of ₹22,40,000/-, which was found to be unaccounted investment, was to be sustained and thus, the appeal was allowed to that extent. In this manner, the present appeal has been filed by the appellant-assessee.

4. Learned counsel for the appellant submitted that the alleged loose paper on the basis of which income of ₹22,40,000/- is associated with the appellant is neither in the handwriting of the appellant nor was it found from his possession. It is an undated document which was written and maintained by somebody from M/s Envo Promoters Developers Pvt. Ltd. and the words “₹22,40,000/- *Lena Hai*” found to be written on it means that the said sum was receivable by somebody in M/s Envo Promoters Developers Pvt. Ltd.

(4)

and not by the assessee. The assessee was partner in M/s Regal Samarth Krishna Builders Company. He joined the said Firm on 20.11.2011 and retired from there on 01.04.2012. The assessee's capital of ₹30.00 Lac was in Regal Samarth Krishna Builders Company and another ₹30.00 Lac was appearing in the Firm M/s Regal Samarth Construction Company, which has also been appreciated by the Tribunal in the impugned order. The appellant has no interest or connection whatsoever with Triveni Project, which name is recorded in such loose paper. Therefore, the finding of the Tribunal that ₹22,40,000/- is the income of the appellant is perverse and without appreciating the evidence on record. On the basis of the said contention, learned counsel argued that Section 292C of the Act is not attracted in the present case. It was further submitted that no reason, as required under Section 153C of the Act, has been recorded by the Assessing Officer with regard to document LPS-1 page-4 being of the assessee and, therefore, the assumption of jurisdiction is not correct in law. In this connection, learned counsel has placed heavy reliance upon the judgment of this Court in **Commissioner of Income Tax vs. Mechmen, (2015) 280 CTR (MP) 198**, Indore Bench in **ITA No.53/2017 (The Principal Commissioner of Income Tax-I vs. Shri Pukhraj Soni)** decided on 06.02.2019; Delhi High Court judgments in **Pepsico India Holdings (P) Ltd. vs. Assistant Commissioner of Income Tax and Another, (2014) 270 CTR (Del) 467**, **Principal Commissioner of Income Tax vs. Nikki Drugs & Chemicals (P) Ltd., (2016) 386 ITR 680 (Del)**; decision of Bombay High Court in **Director of Income Tax vs. Ingram Micro (India) Exports Pte Ltd., (2015) 234 Taxman 464 (Bom)**; and Allahabad High Court judgment in **Commissioner of Income Tax vs. Gopi Apartment, (2014) 270 CTR (All) 447**.

5. Heard learned counsel for the appellant and perused the impugned orders.

6. Questions No.(i) and (iii) being interconnected, are taken up together for discussion. It may be noticed that search and seizure operations under Section 132(1) of the Act were carried out in the residential and business premises of the main persons/partners and associated Concerns of M/s Regal Homes and M/s Dwarkadheesh Haveli Builders Group of Bhopal on 12.08.2014. They are collectively referred to as “Regal Homes Group”. It is promoted by Shri Krishan Lal Sharma (Shri K.L. Sharma). The group is engaged in the real estate sector. Some of the other partners of Regal Homes Group namely, Shri Suresh Kumar Maheshwari and Smt. Sunita Maheshwari; Shri S.S. Yadav and Shri Rajeev Majumdar – appellant-assessee were also covered in the search operations. The assessee being member of Regal Homes Group is one of the partner of M/s Regal Samarth Krishna Builders, M/s Regal Samarth Construction Company and M/s Regal Samarth Infrastructure Company. The search and seizure was carried out in the premises of the appellant-assessee in pursuance of warrant of authorization under Section 132 of the Act issued by the Director of Income Tax (Investigation) Bhopal for A-44, Aakriti Garden, Nehru Nagar, Bhopal.

7. At the time of survey at the office of M/s Envo Promoters Developers Pvt. Ltd. at 6/4, Chittor Complex, M.P. Nagar, Bhopal, Page No.1 to 8 of LPS-I (at some places mentioned as LPI-I) was impounded. These papers contained detailed working of ‘Triveni Heights’ Project of the Firm – M/s Regal Samarth Krishna Builders and the amounts paid for purchase of land for the project as well as ledger of the partners of the Firm and

payments/contribution made by them. In this account appearing under the head 'Majumdar ji' at page 4 of LPS-I following matter (converted into English version) is appearing:-

₹ 60,00,000=00 Cash + Ch ₹ 2,60,000=00 Ch boundary w. ₹ 62,60,000=00		₹ 85,00,000=00 To be taken from Chitrakoot ₹ 85,00,000=00
₹22,40,000=00 balance to be taken”		

8. The assessee was partner holding 20% share in partnership Firm M/s Regal Samarth Krishna Builders, which was executing 'Triveni Heights' project. The assessee became partner in the said Firm on 20.10.2011 and retired therefrom on 01.04.2012. The assessee had capital of ₹30,00,000/- as on 15.06.2012 in the said Firm which was receivable by him. The assessee was also partner in M/s Regal Samarth Construction Company having 20% share (which stood enhanced to 30% w.e.f. 01.04.2012) also engaged in the business of real estate. The total capital invested by the assessee as on 15.06.2012 was again ₹30,00,000/-. Thus, total investment of the assessee in these two Firms as on 15.06.2012 was ₹60,00,000/-. Besides, ₹2,60,000/- was paid by cheque for the boundary wall.

9. The Assessing Officer while rejecting the submission of the assessee and making addition of ₹87,60,000/- in the declared income in paras 9.6 and 9.7 of the assessment order dated 30.11.2016 (Annexure A-4) had concluded as under:-

“9.6 The submission of the assessee has been considered but the same is not acceptable due to the following reasons:

- i). The details contained in the pages 1 to 8 of LPS-1 is very much systematic as the details mentioned in one page matches with the other page.

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- ii). The amounts of ₹21,82,500/- and ₹2,45,000/- mentioned against registry expenses and receipts at page no.8 are also exactly matching with the registry made for purchase of land from the Tanwani family.
- iii) The details contained in these papers are very much systematic and contain total land cost along with percentage and amount of share of each partner. The amounts received from each partner till that date in cash and cheque and the amount due from them are also mentioned.
- iv) Shri K.L. Sharma was also one of the partners in the firm M/s Regal Samarth Krishna Builders and thus the pages 1 to 8 of LPS-1 also contained details of amounts paid/contributed in cash and cheque by Shri K.L. Sharma. During the course of search at his office premises, Shri K.L. Sharma was confronted with these papers. In response, Shri K.L. Sharma stated that these pages are related to his firm M/s Regal Samarth Krishna Builders in which the project Triveni Heights was launched and for which the land was purchased from Tanwani family. The entries in these papers are the complete details of land purchased. He further submitted that according to page no.8 of LPS-I, the total cost of the land is ₹8,18,48,270/-. He stated that as his shareholding in the firm was of 30%, hence, the payable amount from his end was calculated at ₹2,45,54,481/-. The expenses on registry and receipt of registry were ₹21,82,500/- and ₹2,45,000/- respectively, which were paid by him through his capital. According to the details of his ledger, he paid ₹1,37,28,230/- to firm against the purchase of land. However, he submitted that he also contributed the remaining amount of ₹1,08,31,251/- in cash in the firm as his capital contribution which is not entered in his books of account. He admitted that he had paid this amount out of his undisclosed income and thus he offered ₹1,08,31,251/- as his undisclosed investment for the assessment year 2012-13.
- v) It is to be noted that page no.4 of LPS-1 is ledger of Shri Rajeev Majumdar. On the right side of page-4, it has been written as '₹85,00,000/- to be taken from Chitrakoot'. Chitrakoot is the name of the project, run by the Firm M/s Regal Samarth Construction Company in which Shri Rajeev Majumdar is also a partner.

- vi) The details of Triveni Heights & Chitrakoot cannot be said as rough working as both the projects are run by the firms in which Shri Rajeev Majumdar is a partner.
- vii) The assessee has submitted that the amount of ₹60,00,000/- may be the sum of addition in capital in the firm namely M/s Regal Samarth Krishna Builders & M/s Regal Samarth Construction Company amounting to ₹30,00,000/- each. But the same is not acceptable as on the page no.4, it is clearly mentioned that the amount of ₹60,00,000/- is related to the project 'Triveni Heights' only which is run by the firm M/s Regal Samarth Krishna Builders. The same is confirmed in page no.3 & 7 of LPS-1 also as mentioned above.
- 9.7 In the light of facts & discussion above, it is clear that the assessee has made unaccounted investment of ₹32,60,000/- (₹62,60,000/- minus ₹30,00,000/- which has been paid by cheque) in the firm namely M/s Regal Samarth Krishna Builders and ₹55,00,000/- (₹85,00,000/- as per the seized document minus ₹30,00,000/- which is the accounted investment) in the firm namely M/s Regal Samarth Construction Company and the same is added to the total income of the assessee for A.Y. 2013-14.”

10. On appeal by the assessee, the CIT(A) affirmed the assessment order.

The relevant observations in para 4.2 of the said order read, thus:-

“4.2 **Ground No.2 for AY 2013-14:-** Through this ground of appeal appellant has challenged addition of ₹87,60,000/- on account of unaccounted investment. During the course of survey at office premises of M/s Envo Promoters Developers Pvt. Ltd. at 6/4 Chittor Complex, MP Nagar, Bhopal page no.1 to 8 of LPI-I was impounded. These pages contain detailed working of project Triveni heights of M/s Regal Samarth Krishan Builders. The seized paper contains details of land purchased and payments made to various individuals. On page 4 of LPI-I it has been mentioned under main heading “Shri Rajeev Majumdar” and ₹85,00,000/- is to be taken from Chitrakoot. It is important to note that project Chitrakoot is run by M/s Regal Samarth Construction Company and the appellant is one of the partner of M/s Regal Samarth Construction Company.

Appellant during appellant proceedings, submitted that loose paper seized LPI-4 shows that someone is suppose to receive ₹85,00,000/- from

chitrakoot and not by the assessee. Since the assessee is one of the working partner in M/s Regal Samarth Construction Company, therefore, he cannot deny the fact that there exists a nexus between the amount mentioned on the loose paper and project Chitrakoot. Further, appellant failed to produce any material evidence in support of his claim neither during assessment proceedings nor at the time of appellate proceedings. The working in the loose paper contains total land cost along with percentage and share of each partner and the amount received from each partner through cash and cheque has been mentioned. The loose paper has been found from the premises of Shri KL Sharma who is one of the partner in the said project. The simultaneous searches have been carried out at the premises of the appellant and Shri KL Sharma on the ground that both are common partners in the firms and there is every likely hood that paper belonging to one person might be found at premises of other person. The entries in these papers are related to land purchased where the appellant is one of the partner.

The page 4 of loose paper is ledger account of appellant whereas it has been written as “₹85,00,000/- to be taken from Chitrakoot”. Chitrakoot is the name of the project, run by the firm M/s Regal Samarth Construction Company in which appellant is a partner. The details of project Triveni heights and project Chitrakoot cannot be considered as rough working because in the firms appellant is one of the partner. Therefore, the AO correctly held in para 9.6 of the assessment order that the loose paper cannot be said to be a rough working paper because in both the projects i.e. Triveni heights and Chitrakoot appellant is a working partner. Thus in absence of any conclusive documentary proof, the addition made by the AO amounting to ₹87,60,000/- is **confirmed**. Therefore, the appeal on this ground is **Dismissed**.”

11. The learned Tribunal after marshalling through the record found that the loose papers bearing LPS-1 page 1 to 8, seized during the course of survey at the office of M/s Envo Promoters Developers Pvt. Ltd. among the accounts of various group concerns and partners, also contained the accounts under different heads, namely, Triveni, K.L. Sharmaji, S.S. Yadavji and Mujumdarji. At page 5, under the account of S.S. Yadav, remark “Mujumdarji-vale” is also found to be mentioned. On the left hand/debit

side, figures of ₹60,00,000/- + ₹2,60,000/- are mentioned whereas on right hand side an amount of ₹85,00,000/- (*Chitrakoot Se Lena*) is written and it is also written “₹22,40,000/- balance to be taken”. On the basis of these loose papers, which contained the name of the assessee, the addition of ₹87,60,000/- was made. It was further found that the assessee had entered into partnership in Regal Samarth Construction Company, which was running its business of construction of flats in the name and style as “Chitrakoot”. He was also one of the partner in the Firm Regal Samarth Krishna Builders as on 20.10.2011, which was running a project in the name of “Triveni Heights”. The capital account produced by the assessee in those two partnership Firms, which carried the entry of capital of ₹30,00,000/- each, were also corroborated and on that basis the Tribunal gave the benefit of doubt to the assessee by holding that out of the total amount of ₹85,00,000/-, the amount of ₹60,00,000/- which was appearing in the seized material, stood duly explained with the capital accounts of the partnership Firms, namely, Regal Samarth Construction Company and Regal Samarth Krishna Builders and further the remaining amount of ₹2,60,000/-, which was paid through cheque, also stood duly explained and since the Revenue failed to produce any material evidence to the contrary, the addition made by the Assessing Officer to the extent of ₹62,60,000/- was deleted.

12. The assessee introduced capital in the partnership Firm Regal Samarth Construction Company, carrying out the construction work as “Chitrakoot Project” and therefore, it cannot be said that he has no nexus with “Chitrakoot Project”. Once on the basis of the same entries, the Tribunal gave benefit of doubt to the appellant by deleting the addition of

₹62,60,000/- out of ₹85,00,000/-, it cannot be said that the appellant had no connection with the seized material. In such circumstances, the Tribunal had concluded that the remaining balance of ₹22,40,000/-, which is taken to be an unaccounted investment of the assessee is to be added to his income, which was exactly the same balance which would remain when the explained addition of ₹62,60,000/- is deleted out of ₹85,00,000/-. However, the contention as sought to be raised in these questions that no presumption against the appellant under Section 292C of the Act could be raised, is noted to be rejected. The Authorities below have not placed reliance or drawn support of Section 292C of the Act. Instead, on appreciation of the material and keeping in view the entire facts and circumstances, concluded that there existed nexus between the appellant and the seized material (i.e. LPS-I page 4). Therefore, since the appellant has failed to give any account for the said unaccounted investment of ₹22,40,000/-, we do not find any illegality or perversity in the findings recorded by the Tribunal in that behalf. The view taken by the Tribunal on appreciation of material is plausible one. Thus, the reliance of the assessee on **Shri Pukhraj Soni's** case (**supra**) is of no assistance to his case. The relevant extract of the findings recorded by the Tribunal reads, thus:-

“9. We have heard rival contentions and perused the records placed before us. The assessee's sole grievance is on account of addition for unaccounted investment at ₹86,60,000/- made by the Ld. A.O and duly confirmed by the Ld. CIT(A). The assessee is a part of Regal Homes group which was subject to search u/s 132 of the Act on 12.8.14. Various documents were seized from the business concerns subject to search. In one of such documents found in the office of Envo Promoters Development Pvt. Ltd appearing bearing No. LPS-1 page 1 to 8 contained the accounts of various group concerns and partners associated therewith. Some of such accounts are under the different head namely Triveni, K.L.

Sharmaji, S.S. Yadavji, Mazumdarji, Triveni Kisan account etc. The issue raised in the instant appeal is confined to the transaction appearing under the name Mazumdar who is the assessee i.e. Rajeev Mazumdar. In this account appearing under the head Mazumdarji, following matter (converted to English version) was appearing;

₹ 60,00,000=00 Cash + Ch ₹ 2,60,000=00 Ch boundary w. ₹ 62,60,000=00		₹ 85,00,000=00 To be taken from <div style="text-align: center;">Chitrakoot</div> ₹ 85,00,000=00
₹22,40,000=00 balance to be taken”		

12. As far as the figures of ₹60,00,000/- and ₹2,60,000/- which is on the left hand/debit side we observe that the assessee entered into partnership in Regal Samarth Krishna Construction Company which was executing the project of construction of flats in the name of “Chitrakoot”. The assessee also entered into partnership with other concern Regal Samarth Krishna Builders on 20.10.11 which was running another project named “Triveni Heights”. At Page No. 13 to 21 of paper book filed on 13.3.2019, copies of capital account of the assessee in the above stated partnership firms are placed. On perusal of the same we find that in the firm Regal Samarth Construction Company the assessee has introduced capital of ₹30,00,000/- through cheque during financial year 2012-13 and similarly in Regal Samarth Construction Company also assessee being 30% partner has introduced capital by cheque/cash of ₹30,00,000/-. So there remains no dispute that the amount of ₹60,00,000/- which is appearing in the seized material, stands duly explained with the capital accounts of the partnership firms and supports the contention of Ld. Counsel for the assessee that ₹60,00,000/- is duly accounted for in the books of accounts. Remaining amount of ₹2,60,000/- have also been paid by cheque as appearing in the seized document, thus the figure of ₹2,60,000/- also stands duly explained by the assessee.

13. Now as far as amount of ₹85,00,000/- appearing on the right hand side of the account appearing in seized document with the particular “to be taken from Chitrakoot”, we observe that Chitrakoot is the project of construction of flats executed by partnership firm Regal Samarth Construction Company in which assessee was a partner along with Mr. K.L. Sharma and others. In this partnership firm assessee introduced capital of ₹30,00,000/- during financial year 2012-13. So the word

“chitrakoot” is having a direct nexus with the Chitrakoot project which was carried on by the partnership firm Regal Samarth Construction Company. For the phrase “to be taken from Chitrakoot” out of an amount of ₹85,00,000/-, contentions made on behalf of the assessee are that this particular entry connotes liability on the part of “Chitrakoot” project from which the assessee is entitled to receive back and so it can be treated as income. However, in our view the phrase “to be taken from Chitrakoot” can be looked from another perspective also. In the alleged account items appearing on the left hand side is the capital introduced by the assessee which means it was the fund brought in by the assessee in the project and on the right hand side the figure of the amount “to be taken by the assessee from Chitrakoot” project. So there is a fair possibility that against the investment of ₹62,60,000/- the assessee is entitled to receive ₹85,00,000/- from the project. This sum of ₹85,00,000/- may comprise of the capital introduced by the assessee and profits or it can purely be the income.

14. Since the assessee is one of the working partner in Regal Samarth Construction Company and the alleged transaction have direct nexus with the assessee but during the course of proceedings before both the lower authorities and before us assessee failed to produce any material evidence in support of his claim that the alleged amount of ₹85,00,000/- is not having any ingredient of undisclosed/unrecorded income. So we are of the view that ₹85,00,000/- is the amount to be received by the assessee and it can be purely unaccounted income or it can be an amount which comprises of income and capital introduced by the assessee. Since the revenue has not brought any other material evidence to prove that the alleged amount is purely an income the assessee certainly deserves benefit of doubt and further since below the alleged account itself the sum of ₹22,40,000/- is mentioned as an amount referred as balance to be for payment. This amount of ₹22,40,000/- is the difference between ₹85,00,000/- (i.e. amount to be taken less ₹62,60,000/- the amount invested by the assessee), therefore the addition for unaccounted investment in our view cannot be more than ₹22,40,000/-. We therefore in the given facts and in view of our discussions herein above are of the considered view that the alleged addition of unaccounted investment needs to be sustained only to the extent of ₹22,40,000/- and thus the finding of Ld. CIT(A) is set aside and the assessee gets relief of ₹65,20,000/-. Ground No.1 of the assessee is partly allowed.”

13. Thus, the question No.(i) and (iii) as claimed, cannot be held to be substantial questions of law and are not based on any incorrect and improper reading of evidence on record.

14. Taking up the question No.(ii), as claimed by the assessee that no reason has been recorded by the Assessing Officer with regard to the loose papers (LPS-1 page-4) being of the assessee and therefore, the Assessing Officer could not have assumed the jurisdiction in terms of Section 153C of the Act, it is seen that it is for the first time this contention has been raised before this Court. It may be noted that the premises of Regal Homes Group was subjected to search under Section 132 of the Act on 12.08.2014. The residential premises of the assessee were also searched together with the group Concerns including M/s Regal Samarth Construction Company and Regal Samarth Krishna Builders in which appellant-assessee had interest as partner therein. Thus, in the present case, Section 153A of the Act was attracted and accordingly, assessment under Section 153A read with Section 143(3) of the Act had been framed. Since the search had taken place at the residence of the assessee as well, thus, no proceedings for framing assessment under Section 153C of the Act arose. Therefore, Section 153C of the Act had no relevancy in the facts and circumstances of the present case. Consequently, it is concluded that the question No.(ii) as claimed, is misconceived. In this view of the matter, judgments in **Mechmen's** case (*supra*), **Pepsico India Holdings'** case (*supra*), **Nikki Drugs & Chemical's** case (*supra*), **Ingram Micro (India) Exports'** case (*supra*) and **Gopi Apartment's** case (*supra*) on which reliance has been placed by the learned counsel for the assessee are of no help to the appellant, as all these cases related to framing of assessment under Section 153C of the Act where the

premises of the assessee had not been searched but incriminating material had been found during the search against the assessee for taking assessment proceedings under Section 153C of the Act.

15. In view of the foregoing discussion, no substantial question of law arises in the present appeal. We find no reason to interfere with the order impugned herein. Accordingly, the appeal stands dismissed.

(Ajay Kumar Mittal)
Chief Justice

(Vijay Kumar Shukla)
Judge

S/