REPORTABLE

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 5645 OF 2015

Mathura Vrindavan Development Authority & Another
…Appellants

Versus

Rajesh Sharma and Others **…Respondents**

WITH

CIVIL APPEAL NO. 1976 OF 2023
CIVIL APPEAL NO. 1979 OF 2023
CIVIL APPEAL NO. 1984 OF 2023
CIVIL APPEAL NO. 5647 OF 2015
CIVIL APPEAL NO. 5646 OF 2015
CIVIL APPEAL NO. 6536 OF 2015
CIVIL APPEAL NO. 658 OF 2016
CIVIL APPEAL NO. 4438 OF 2014
CIVIL APPEAL NO. 4198 OF 2014
CIVIL APPEAL NO. 4489 OF 2014
CIVIL APPEAL NO. 3636 OF 2018
CIVIL APPEAL NO. 1977 OF 2023
CIVIL APPEAL NO. 1988 OF 2023
CIVIL APPEAL NO. 1983 OF 2023
CIVIL APPEAL NOS.5912-5915 OF 2014
CIVIL APPEAL NO. 4492 OF 2014

CIVIL APPEAL NO. 5910 OF 2014
CIVIL APPEAL NO. 2041 OF 2023
CIVIL APPEAL NO. 6247 OF 2014
CIVIL APPEAL NO. 6249 OF 2014
CIVIL APPEAL NO. 6250 OF 2014
CIVIL APPEAL NO. 6248 OF 2014
CIVIL APPEAL NO. 3176 OF 2015
CIVIL APPEAL NO. 3242 OF 2015
CIVIL APPEAL NO. 6537 OF 2015
CIVIL APPEAL NO. 6540 OF 2015
CIVIL APPEAL NO. 6541 OF 2015
CIVIL APPEAL NO. 6538 OF 2015
CIVIL APPEAL NO. 6539 OF 2015
CIVIL APPEAL NO. 1982 OF 2023
CIVIL APPEAL NO. 1978 OF 2023
CIVIL APPEAL NOS. 1980-1981 OF 2023
CIVIL APPEAL NO. 5918 OF 2014
CIVIL APPEAL NO. 5919 OF 2014

J U D G M E N T

M.R. SHAH, J.

1. As common question of law and facts arise in this group of appeals, all these appeals are decided and disposed of together, by this common judgment and order.

2. Feeling aggrieved and dissatisfied with the impugned judgment(s) and order(s) passed by the High Court of Judicature at Allahabad passed in the respective writ petitions, by which the High Court has quashed and set aside the various demand notices raised by the respective Development Authorities and the State of UP, the Development Authorities and the State of U.P. have preferred the present appeals.

2.1 Some of the appeals have been preferred by the original writ petitioners challenging the interim orders passed by the High Court in the respective writ petitions refusing to stay the demand notices, however, subject to the outcome of the proceedings pending before this Court which are being disposed of by this common judgment and order and directing the respective Development Authorities that in case the decision in the present proceedings is against the Development Authorities/State

of U.P., they shall refund the amount of various fees collected with 6% interest per annum.

2.2 By the impugned judgment(s) and order(s), the High Court has set aside the various demand notices except the levy of development fees/charges. However, so far as Civil Appeal No. 4489 of 2014 (State of U.P. v. Rekha Rani & Others) is concerned, the High Court has even set aside the levy/demand of development charges/fees also.

3. The dispute before the High Court by way of various writ petitions was with respect to challenge to the various demand notices by way of external/internal development charges, inspection fee/supervision fee while granting of sanction layout plan, development charges, sub-division charges, stacking charges and impact fee etc. Except in one case, namely, Rekha Rani (supra), in all other cases, the Allahabad High Court as such has upheld the levy of development charges/fees. However, the other levies/demands are concerned, i.e., other than

development fees/charges, more particularly the sub-division charges etc., the High Court has set aside the said levy and/or demand notices on the ground that U.P. Urban Planning and Development Act, 1973 (hereinafter referred to as the 'Act, 1973') does not permit the levy of other charges other than provided under Section 15(2-A) of the Act, 1973. The High Court has also observed and held that such levy on the basis of the orders issued by the State Government, issued in exercise of powers under Section 41 of the Act, 1973, is illegal and bad in law. The levy of other charges, other than development fees/charges is held to be bad in law and in violation of Article 265 of the Constitution of India.

3.1 Quashing and setting aside the levy/demand notices with respect to external/internal development charges, inspection fee/supervision fee while granting of sanction layout plan, sub-division charges, stacking charges and impact fee etc. is the subject matter of present appeals.

The State of U.P. has also preferred appeal being Civil Appeal No. 4489/2014 [Rekha Rani (supra)] challenging the impugned judgment and order passed by the High Court by which the High Court has set aside the levy/demand with respect to development charges/fees also.

4. Shri Rana Mukherjee, learned Senior Advocate appearing on behalf of the State of U.P. has vehemently submitted that the State of U.P. in exercise of powers under Section 41 of the Act, 1973 issued orders permitting the Development Authorities in the State to recover the charges /fees with respect to external/internal development charges, inspection fee/supervision fee while granting of sanction layout plan, development charges, sub-division charges, stacking charges and impact fee etc. It is submitted that the said orders came to be issued in exercise of powers under Section 41 of the Act, 1973, which as such were in the larger public interest

and for development of the area including the development plan/scheme and for development of other areas included within the limits of Development Authorities.

4.1 It is further submitted by Shri Rana Mukherjee, learned Senior Advocate appearing on behalf of the State of U.P. that as such the levy towards the development charges/fees has been upheld by this Court in the case of ***State of U.P. & Others v. Malti Kaul (Smt.) & Another, reported in (1996) 10 SCC 425***. It is submitted that therefore the High Court in the case of ***Rekha Rani (supra)*** (Civil Appeal No. 4489/2014) ought not to have and could not have set aside the levy of development charges/fees which as such came to be affirmed by this Court.

4.2 Learned counsel appearing on behalf of the respective Development Authorities, while adopting the submissions made by Shri Rana Mukherjee, learned

Senior Advocate appearing on behalf of the State of U.P., have further submitted that in fact they collected the respective charges, other than development charges/fees, under the orders issued by the State Government.

4.3 Learned counsel appearing on behalf of the respective original writ petitioners , as such, are not in a position to dispute that so far as the levy of development charges/fees is concerned, the same is held to be legal in view of the decision of this Court in the case of ***Malti Kaul (supra)***.

4.4 It is submitted that so far as the other charges are concerned, the same are rightly held to be illegal and/or not in accordance with law, in view of Section 15(2-A) of the Act, 1973. It is submitted that only those charges which are enumerated/mentioned in Section 15(2-A) of the Act, 1973 can be recovered/levied. It is submitted that as per Article 265 of the Constitution of India, there cannot be any levy/charges except in accordance with law.

Meaning thereby, unless the law permits, there cannot be any levy of tax/charges.

4.5 Insofar as reliance placed upon Section 41 of the Act, 1973 on behalf of the State as well as Development Authorities is concerned, it is submitted that in exercise of powers under Section 41 of the Act, 1973, there cannot be any levy and/or no charge/fee can be recovered, if otherwise the same is not permissible under the Act. It is submitted that the powers under Section 41 of the Act, 1973, as such, are supervisory in nature and the directions can be issued by the State Government upon the concerned Development Authorities to carry out the functions under the Act. It is submitted that Section 41 does not permit the State to issue orders for levy of charges other than mentioned in Section 15(2-A) of the Act, 1973.

4.6 In one of the cases, learned counsel appearing on behalf of the original writ petitioner has vehemently

submitted that as such though the property in question may be within the limits of the Development Authorities, however, with respect to the land which is not covered by the development plan, there cannot be any levy of even development charges/fees.

5. We have heard learned counsel for the respective parties at length.

At the outset, it is required to be noted that before the High Court the dispute was with respect to various demand notices by way of external/internal development charges, inspection fee/supervision fee while granting of sanction layout plan, development charges, sub-division charges, stacking charges and impact fee etc.

6. Insofar as the levy of development fees/charges is concerned, the issue is now not *res integra*, in view of the direct decision of this Court in the case of ***Malti Kaul (supra)***. After taking into consideration the entire scheme and the relevant provisions of the Act, 1973, more

particularly Sections 14, 15(2-A), 41 & 59 of the Act, 1973, this Court has upheld the levy of development charges/fees. Therefore, the issue with respect to levy of development charges/fees is concerned, the same is concluded by this Court in the case of ***Malti Kaul (supra)***. Under the circumstances, as such the High Court has rightly upheld the levy of development fees/charges except in the case of ***Rekha Rani (supra)***. The decision of the High Court in the case of ***Rekha Rani (supra)*** quashing and setting aside the levy of development charges/fees thus is unsustainable and the same deserves to be quashed and set aside and the levy of development charges/fees, which otherwise is permissible under section 15(2-A) of the Act, 1973 is to be upheld.

7. Insofar as the submission on behalf of one of the counsel that as the area in one of the cases is not included within the development plan, but the same is within the area of Development Authorities and therefore

there shall not be any levy of development charges/fees is concerned, the same has no substance. It is required to be noted that the levy of development fee/charges is for the area where development has already taken place and/or which is yet to be developed. The said aspect has already been considered by this Court in the case of ***Malti Kaul (supra)***. In paragraph 5 of the said decision, it is observed and held as under:

> **"5.** Section 4 contemplates that the State Government may, by notification in the Gazette, constitute, for the purpose of the Act, an authority called "Development Authority" for any development area. 'Development' has been defined in Section 2(*e*) with its grammatical variations, to mean the carrying out of building, engineering, mining or other operations in, on, over or under land, or the making of any material change in any building or land, and includes redevelopment. "Development area" has been defined in Section 2(*f*) to mean any area declared to be development area under Section 3. It has been empowered, where the Government in exercise of the power under Section 3 has declared that any area within the State requires to be developed according to the plan, to declare such area to be a development area. Section 7 envisages the objects of the authority and gives power to the developing authority to acquire, hold, manage or dispose of a land and any other property, to carry out building, engineering, mining and other operations, to execute works in connection with the supply of water and electricity, to dispose of sewage and to provide and maintain other services and amenities and generally to do anything necessary or expedient for purposes of such

development and for purposes incidental thereto. 'Amenity' has been so defined in Section 2(*a*) as to include road, water supply, street lighting, drainage, sewerage, public works and such other convenience as the State Government may, by notification in the Gazette specify to be an amenity for the purposes of the Act. The expression "engineering operations" has been defined under Section 2(*h*) and includes the formation or laying out means of access to a road or the laying out of means of water supply. "Means of access" has been defined under Section 2(*i*) and includes any means of access, whether private or public, for vehicles or for foot passengers and includes a road."

8. Insofar as the levy of other charges by way of inspection fee/supervision fee while granting of sanction layout plan, sub-division charges, stacking charges and impact fee etc., except levy of development charges/fees, is concerned, while considering the legality of the levy of such charges, the relevant provisions of the Act, 1973 are required to be considered, which are as under:

"S. 2. Definitions - In this Act unless the context otherwise requires—

(*e*) 'development' with its grammatical variations, means the carrying out of building, engineering, mining or other operations in, on, over or under land, or the making of any material change in any building or land, and includes re-development:

(*f*) 'Development Area' means any area declared, development area under Section 3:

(*g*) 'the Development Authority' or 'the Authority', in relation to any development area, means the Development Authority constituted under Section 4 for that area:

(*ggg*) 'development fee' means the fee levied upon a person or body under Section 15 for construction of road, drain, sewer line, electric supply and water supply lines in the development area by the Development Authority):]

(*h*) 'engineering operation' includes the formation or laying out means of access to a road or the laying out of means of water supply:

(*hh*) 'Land use conversion charge' means the charge levied on a person or body under section 38-A for the change of land use in the Master Plan or Zonal Plan;]

(*ii*) 'mutation charges' means the charges, levied under Section 15 upon the person seeking mutation in his name of a property allotted by the Authority to another person:]

(*kk*) 'Stacking fees' means the fees levied under Section 15 upon the person or body who keeps building materials on the land of the Authority or on a public street or public places:]

(*ll*) 'water fees' means the fees levied under Section 15 upon a person or body for using water supplied by the Authority for building operation or construction of buildings.]

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S. 14. Development of the land in the developed area - (1) After the declaration of any area as development area under Section 3, no development of land shall be undertaken or carried out or continued in that area by any person or body (including a department of Government)- unless permission for such development has been obtained in writing from the [Vice-Chairman) in accordance with the provision of this Act.

(2) After the coming into operation of any of the plans in any development area no development shall be undertaken or carried out or continued in that area unless such development is also in accordance, with such plans.

(3) Notwithstanding anything contained In Sub-sections (1) and (2), the following provisions shall apply in relation to development of land by any department of any State Government or the Central Government or any local authority—

(*a*) When any such department or local authority intends to carry out any development of land it shall inform the (Vice Chairman) in writing of its intention to do so giving full, particulars thereof, including any plans and documents, at least 30 days before undertaking such development;

(*b*) In the case of a department of any State Government or the Central Government, if the (Vice-Chairman) has no objections, it should inform such department of the same within three weeks from the date of receipt by it under Clause (a) of the department's intention, and if the Vice-Chairman does ‘not make any objection within the said period, the department shall be free to carry out the proposed development;

(*c*) Where the (Vice-Chairman) raises any objection to the proposed development on the ground that the development is not conformity with any Master Plan or Zonal Development Plan prepared or intended to be prepared by it, or on any other ground, such department or the local authority, as the case be, shall—

(*i*) either make necessary modifications in the proposal development to meet the objections raised by the [Vice-Chairman] or

(*ii*) submit the proposals for development together with the objections raised by the [Vice-Chairman] to the State Government for decision under Clause (d)

(*d*) The State Government, on receipt of proposals for development together with the objections of the (Vice-Chairman) may either approve the proposals with or without modifications or direct the department or the local authority, as the case may be, to make such modification as proposed by the Government and the decision of the State Government shall be final:

the development of any land begun by any such department or subject to the provisions of Section 59 by any such local authority before the declaration referred to in Sub-section (1) may be completed by that department or local authority with compliance with the requirement of Sub-sections (1) and (2).

S. 15. Application for permission—(1) Every person or body (other than any department of Government or any local authority) desiring to obtain the permission referred to in Section 14 shall make an application in writing to the [Vice-Chairman] in such form and containing such particulars in respect of the development to which the Application relates as may be prescribed by [bye-laws].

(2) Every application under Sub-section (1) shall be accompanied by such fee as may be prescribed by rules.

[(2-A) The Authority shall be entitled to levy development fees, mutation charges, stacking fees and water fees in such manner and at such rates as may be prescribed.]

Provided that the amount of stacking fees levied in respect of an area which is not being developed or has not been developed, by the Authority, shall be transferred to the local authority within whose local limits such area is situated.]

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S. 41. Control by State Government - (1) The [Authority, the Chairman or the Vice-Chairman] shall carry out such directions as may be issued to it from time to time by the State Government for the efficient administration of this Act.

(2) If in, or in connection with, the exercise of its powers and discharge of its functions by the [Authority, the Chairman or the Vice-Chairman) under this Act any dispute arises between the authority, the Chairman or the Vice-Chairman) and the State Government the decision of the State Government on such dispute shall be final.

(3) The State Government may, at any time, either on its own motion or on application made to it in this behalf, call for the records of any case disposed of or order passed by the [Authority or the Chairman) for the purpose of satisfying itself as to the legality or propriety of any order passed or direction issued and may pass such order or issue such direction in relation thereto as it may think fit:

Provided that the State Government shall not pass an order prejudicial to any person without affording such person a reasonable opportunity of being heard.

[(4) Every order of the State Government made in exercise of the powers conferred by this Act shall be final and shall not be called in question in any court.]

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S. 59. Repeal etc. and Savings - (1)(a) The operation of Clause (c) of Section 5, Sections 54, 55 and 56, Clause (xxxiii) of Section 114, Sub-section (3) of Section 117, Clause (c) of Sub-section (1) of Section 119, Section 191, Sections 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329 and 333, Clauses (a) and (b) of Sub-section (1) of Section 334, Sections 335, 336, Chapter XIV of the Uttar Pradesh [U.P. Municipal Corporation Act, 1959] Sections 178, 179, 180, 180-A, 181, 182, 183, 184, 185, 186, 203, 204, 205, 206, 207, 208, 209, 210 and 222 of the [U.P. Municipalities Act, 1916] (or the said sections as extended under Section 338 thereof or under Section 38 of the [United Provinces Town Areas Act, 1914], or as the, case may be, of Sections 162 to 171 of the [U.P. Kshetra Panchayat Zila Panchayat Adhiniyam, 1961] and of the Uttar Pradesh (Regulation of Building Operations) Act, 1958 and the Uttar Pradesh Avas-Evam Vikas Parishad Adhinlyam, 1965, [except in relation to those housing or Improvement schemes which have either been notified under Section 32 of Uttar Pradesh Avas Evam Vikas Parishad Adhiniyam, 1965 before the declaration of the area comprised therein as development area or which having been notified under Section 28 of the said Adhiniyam before the said declarations are bye-thereafter approved

by the State Government for continuance under the said Adhiniyam or which are initiated after such declaration with the approval of the State Government, hereinafter in this section referred to as Special Avas Parishad Schemes] shall in respect of a development area remain suspended and Sub-section (3) of Section 139 of the Uttar Pradesh [Municipal Corporation Act, 1959) shall have effect as if the requirement as to constitution of a Development Fund were suspended with effect from the date of constitution of the Authority for that area and until the dissolution of such Authority and the provisions of [Sections 6 and 24 of the United Provinces General Clauses Act, 1904) shall apply, in relation to such suspension as if the suspension amounted to repeal of the said enactment by this Act, and in particular, all proceedings relating to acquisition of land and interest in land for Improvement schemes under the said enactment pending immediately before such suspension before any court, tribunal or authority may be continued and concluded in accordance with the provisions of the said enactment (which shall mutatis mutandis apply) as if those provisions were not suspended and the powers, for doing anything which could but for such suspension of the Uttar Pradesh (Regulation of Building not Operations) Act, 1958, be done by the Prescribed Authority and controlling authority and which can, after such suspension be done by virtue of the application of Section 6 of the Uttar Pradesh General Clause Act, 1904, shall vest in the Vice-Chairman and the Chairman respectively).

(*b*) The operation of the provisions suspended by virtue of Clause (a) shall revive upon the dissolution of the Authority under Section 58, the provisions

of [Sections 6 and 24 of the United Provinces General Clauses Act, 1904] shall apply in relation to the cesser of application of the corresponding provisions of this Act as if such cesser amounted to a repeal of these provisions of this Act by an Uttar Pradesh Act.

(c) Without prejudice to the generality of the provisions of Clauses (a) and (b), and bye-laws, directions or regulations under the [U.P. Municipalities Act, 1916] or the Uttar Pradesh (Regulation of Building Operations) Act, 1958 or the [U.P. Municipal Corporation Act, 1959) as the case may be, and in force on the date immediately before the date of commencement of this Act, shall, insofar as they are not inconsistent with the provisions of this Act, continue in force, until altered, repealed or amended by any competent authority under this Act).

(6) Notwithstanding the provisions of Sub-sections (1) and (2)

(*a*) anything done or any action taken (including any notification issued or order or scheme made or permission granted) under any of the enactments referred to in Sub-sections (1) and shall, so far as it is not inconsistent with the provisions of the Act continue in force and be deemed to have been done or take under the provisions of this Act unless and until it is superseded by anything done or any action taken under the provisions this Act;

Therefore, as per Section 15(2-A) of the Act, 1973, the Development Authority can levy only those charges, namely, development fees, mutation charges, stacking

fees and water fees. The Act, 1973 does not permit levy of other charges other than provided under Section 15(2-A) of the Act, 1973.

9. Insofar as the reliance placed upon Section 41 of the Act, 1973 by the State as well as the Development Authorities is concerned, at the outset, it is required to be noted that the power exercisable under Section 41 by the State, as such, are supervisory in nature and under the said provision, the State Government can issue various directions to the Development Authorities for implementation of the provisions of the said Act. In para 9 in the case of ***Malti Kaul (supra)***, it is observed and held as under:

> **"9.** Section 41 envisages control by the State Government in implementation of the provisions of the Act. Under sub-section (1) thereof, the authority, the Chairman or the Vice-Chairman shall carry out such directions as may be issued to it/him from time to time by the State Government for the efficient administration of this Act. Section 56 gives power to make regulations under the Act. Sub-section (1) thereof provides that any authority may, with the previous approval of the State Government, make regulations, not inconsistent with this Act and the rules made thereunder, for the administration

> of the affairs of the authority. Therefore, the general power is available under Section 56 for the authority to make regulations for the administration of the affairs of the authority. In particular sub-section (2) thereof provides that despite the generality of the power given in sub-section (1) specific power has been given by way of regulations as enumerated thereunder. Clause (*i*) which is a residuary clause provides for any other matter which has to be or may be prescribed by the regulations."

10. An identical question came to be considered by this Court in the case of ***K.K. Bhalla v. State of M.P., reported in (2006) 3 SCC 581***. While dealing with the powers of the State Government under the Madhya Pradesh Act, which is *pari materia* to Section 41 of the Act, 1973, in paragraph 62, it is observed and held as under:

> **"62.** Furthermore, in terms of Section 73 of the 1973 Act, the power of the State Government to issue direction to the officers appointed under Section 3 and the authorities constituted under the Act is confined only to matters of policy and not any other. Such matters of policy yet again must be in relation to discharge of duties by the officers of the authority and not in derogation thereof."

11. In the case of ***Poonam Verma v. Delhi Development Authority, (2007) 13 SCC 154***, while dealing with the *pari materia* provision under the Delhi

Development Authority Act (Section 41 of the DDA Act), this Court has observed and held in para 13 as under:

> **"13.** Having failed to establish any legal right in themselves as also purported deficiency in services on the part of the respondent before competent legal forums, they took recourse to remedies on administrative side which stricto sensu were not available. It has not been shown as to on what premise the Central Government can interfere with the day-to-day affairs of the respondent. Section 41 of the Act, only envisages that the respondent would carry out such directions that may be issued by the Central Government from time to time for the efficient administration of the Act. The same does not take within its fold an order which can be passed by the Central Government in the matter of allotment of flats by the Authority. Section 41 speaks about policy decision. Any direction issued must have a nexus with the efficient administration of the Act. It has nothing to do with carrying out of the plans of the authority in respect of a particular scheme."

12. Under the circumstances, in exercise of powers under Section 41 of the Act, 1973, the State could not have issued the orders permitting/allowing the Development Authorities to levy the charges/fees other than provided under Section 15(2-A) of the Act, 1973. At this stage, it is required to be noted that the levy of fees/charges provided under Section 15(2-A), all of them

have been specifically defined under Section 2 of the Act, 1973. Therefore, the intention of the Act is to levy only those charges/fees provided/mentioned under Section 15(2-A) of the Act, 1973, otherwise the other charges also would have been defined under the Act, 1973. Levy of such other charges can be said to be hit by Article 265 of the Constitution of India. As per Article 265 of the Constitution of India, there shall not be any levy of tax/fees/charges except in accordance with law and/or as provided under the statute. Under the circumstances and in view of the above, the High Court has rightly set aside the various demand notices by way of levy of inspection fee/supervision fee while granting of sanction lay out plan, sub-division charges, impact fee etc.

13. In view of the above and for the reasons stated above, the levy of development charges/fees by the various Development Authorities of the State of U.P. is hereby confirmed. The decision of the High Court in the

case of ***Rekha Rani (supra) (Civil Appeal No. 4489/2014)*** quashing and setting aside the levy of development charges/fees is hereby quashed and set aside to that extent. The impugned judgments and orders passed by the High Court quashing and setting aside the demand notices/levy of other charges/fees, namely, inspection fee/supervision fee while granting of sanction layout plan, sub-division charges, impact fee etc. (other than development charges/fees) are hereby confirmed.

14. It is observed and directed that any amount already paid by the respective original writ petitioners other than the development charges/fees and the charges provided under Section 15(2-A), now be refunded to the respective original writ petitioners with 6% interest per annum, within a period of twelve months from today, of course after adjusting development charges/fees. It is made clear that we have not expressed anything on the

levy of betterment charges, which, as such, is otherwise permissible under section 35 of the Act, 1973. It is also made clear that the order of refund shall be applicable only with respect to those original writ petitioners/persons who have challenged the demand notices and who were before the High Court. It is also observed and it is made clear that if any individual/original writ petitioner has any other grievances, it will be open for them to approach the High Court by way of independent proceedings.

15. The present appeals stand disposed of in terms of the above. In the facts and circumstances of the case, there shall be no order as to costs.

……J.
[M.R. SHAH]

NEW DELHI;
APRIL 28, 2023.

……J.
[C.T. RAVIKUMAR]