## THE COURT OF APPELLATE AUTHORITY-CUM-DEPUTY COMMISSIONER, DUMKA CONFISCATION APPEAL NO.: 08 of 2022-23

Manoj Kumar Sah------ Appellant Vs The State of Jharkhand ----- Respondent

Order Dated: 11.04.2023

- The instant appeal application has been filed for quashing the order passed by the authorised officer-cum-Divisional Forest Officer, Dumka, in confiscation proceeding 27 of 2022 arising out of a forest offence registered under sections 41, 42, and 33 of the Indian Forest Act, 1927, read with the Bihar Amendment of 1989.
- Appellant- Manoj Kumar Shah has submitted the following grounds in the instant appeal application:
  - The appellant is the owner of the seized truck, bearing registration number JH 04V 6594.
  - b. The stone chips were purchased from BPY Infra Build Pvt. Ltd. in the name of Montecarlo Ltd., and the same were loaded on the seized truck of the appellant, which was to be supplied to Montecarlo Ltd., Bhagalpur, and in this regard, an invoice and transport challan were also issued.
  - c. There is no positive evidence or proof established by the inquiry officer that the stone chips loaded on the appellant truck were made from the boulders or stone found in or brought from the forest area.
  - d. The court of authorised officer-cum-Divisional Forest Officer, Dumka has passed the confiscation order whereby and where under it has confiscated the seized truck of the appellant along with the stone chips loaded on it without appreciating the facts and circumstances submitted by the appellant in his court.
- 3. The respondent side, through the Department of Forest has submitted the brief facts of the case, which are required to be enumerated herein, as follows:
  - a. That, upon receiving information regarding the illegal mining of stones/boulders in the Protected Forest Area of Shikaripada from Kulkulidangal, Runaipahari and Gosaipahri Protected Forest (and Katpahari



deemed forest), and the illegal transit of stone metal/Chips (made from these boulders/stones) from multiple illegal crushers in Sarasdangal, Jamropani, Chirudih, Pinargaria, Makarapahari, Kalipather and Hiranpur, Forester Shikaripada with the assistance of Mining Task Force Dumka (as requested by Divisional Forest Officer Dumka vide letter no. 1223 dated 17.05.2022) on 26.05.2022 at 4:00 AM, intercepted at Rampur More situated at Dumka -Rampurhat Road and made a seizure of 18 vehicles including Vehicle with Registration JH-04V-6594 laden with illegally mined stone metal/Chips. Upon Interception, the driver/Owner of the Vehicles did not produce any valid challan or papers, and thus the vehicles were seized under section 52 of the Indian Forest (read with Bihar Amendment, 1989) Act, 1927. The drivers of the said vehicles fled after an interception by the Forest personnel of Hizla East Range and the members of the Mining Task Force Dumka, and the vehicles were seized due to their involvement in illegal mining and illegal transportation of forest produce, which is a cognizable and non-bailable forest offence under sections 33, 41, and 42 of the Indian Forest (read with Bihar Amendment, 1989) Act, 1927. After the seizure of the said vehicles along with stone chips or metal laden on those aforesaid vehicles, Forester Shikaripada has filed the complaint case No. 1055 of 2022 arising out of the Offence Report No. 17P dated 27.05.2022 in the court of the Chief Judicial Magistrate, Dumka and a copy of the said complaint along with the seizure report has been sent to the authorised officer-cum-Divisional Forest Officer, Dumka through the Range Forest Officer, Hizla East Range to initiate the confiscation proceeding of the seized vehicles along with the seized stone chips or metals (the procedure followed by the officer making seizure in the instant forest case is a statutory mandate under section 52 (2) of the Indian Forest Act, 1927 read with Bihar Amendment 1989 whereby and where under it is stated that "Every Officer seizing any property under this Section shall place on such property a mark indicating that the same has been so seized and shall, as soon as may be, either produce the property seized before an Officer not below the rank of the Divisional Forest Officer authorised by the State Government in this behalf by notification (hereinafter referred to as the authorised officer) or where it is, having regard to quantity of bulk or other genuine difficulty, not practicable to produce the property seized before the authorised officer, or where it is intended to launch criminal proceedings against the offender immediately, make a report of such seizure to the magistrate having jurisdiction to try the offence on account of which the seizure has been made.").

b. That upon receiving the seizure report submitted in the complaint Case No. 1055 of 2022 arising out of Offence Report No. 17P dated 27.05.2022 the



authorised officer-cum-Divisional Forest Officer, Dumka has initiated the confiscation proceeding 27 of 2022 and sent notice in writing to the persons from whom the properties were seized and to the officers effecting the seizure, and the dates were fixed for the hearing to conclude the said proceedings.

- c. The prosecution report in complaint case No. 1055 of 2022 has been submitted after detailed inquiry in the Court of the Chief Judicial Magistrate, Dumka on dated 12.10.2022. The facts that came out in the inquiry report with regard to the seized truck (under consideration in the instant appeal application) and the stone chips laden on it are as follows:
  - i. The seized truck was involved in transporting stone chips converted from illegally mined stone boulders from Kulkulidangal, Runaipahari and Gosaipahri Protected Forests (and Katpahari Deemed Forest). Upon seeing the patrolling party, the driver and khalasi fled from the place of occurrence instead of showing the transport challan.
  - ii. The stone boulders from Kulkulidangal, Runaipahari and Gosaipahri Protected Forest (and Katpahari deemed forest) were illegally mined and crushed into stone chips from illegal crushers in Sarasdangal, Jamropani, Chirudih, Pinargaria, Makarpahari, Kalipather and Hiranpur and transported through 18 seized vehicles, including the seized truck bearing Registration JH-04V-6594.
  - iii. The appellant has produced the mining transport challan after 30 days of the incident being reported, to the inquiry officer. The mining transport challan produced by the appellant has the following details:

#### TRANSPORT CHALLAN

FORM "D"

[Rule 9]

(See section 23-C of Mines & Minerals (Development& Regulation) Act, 1957)

Serial No. : F122100127/18

- Name and Address of the Dealer: BPY INFRA BUILD PVT LTD (VILL- JOKMARI, P NO 38P, JB NO – 81, AREA – 3.00 ACRE)
- Details of the Dealer Permit: BPY INFRA BUILD PVT LTD (VILL- JOKMARI, P NO 38P, JB NO – 81, AREA – 3.00 ACRE)
- 3. Name of Mineral/Grade: STONE Stone Chips 20mm
- 4. Name and address of the purchaser to whom mineral has been



sold and to be supplied: MONTECARLO LIMITED PK 3 BHAGALPUR BYPASS BHAGALPUR BIHAR 8/2005. PATNA, BIHAR , Pin Code- 800014

5. Quantity: 800 Cft

Vehicle No.: JH 04V 6594

7. Name and Address of Vehicle owner: - MANOJ KUMAR SAH-

8. Distance in (K.M.):- 120

9. Date and Time of Dispatch on Mineral: 23 May 2022 10:05:05 AM

10. Challan Valid upto: 26 May 2022 9:04:05 AM

- d. That upon receipt of the transport challan submitted by the appellant, the inquiry officer requested the District Mining Officer, Dumka and District Mining Officer, Sahibganj to verify the challan and its response, vide letter 804/M dated 05.09.2022 District Mining Officer, Sahibganj and vide letter 1074/M dated 10.08.2022 District Mining Officer, Dumka has responded that the transport challan submitted by the appellant is for inter-state transportation of Stone Chips from Sahibganj District, Jharkhand to Bhagalpur, Bihar on 23.05.2022 at 10:05AM. Instead of following the condition in the issued transport challan to travel directly from Sahibganj ( Source) to Bhagalpur (Destination) by road, the appellant vehicle was found with stone chips laden on it at Shikaripada, Dumka at 4:00 am on 26.05.2022 (the date of seizure), when the validity of the transit permit was only until 9:05, 26.05.2022 defies logic. Shikaripada is in the opposite direction of the destination (approximately 160 KM away from the place of origin) and not on the route of the path prescribed in the challan.
- e. There are reported offences of illegal stone mining in Kulkulidangal, Runaipahari and Gosaipahri Protected Forests (and Katpahari Deemed Forest) under the administrative jurisdiction of the Dumka Forest Division.
- f. There is no approved and valid stone mining lease operational in the said "protected forest" or "deemed forest".
- g. The stone boulders were illegally mined from the protected forests of Kulkulidangal, Runaipahari, and Gosaipahri (and Katpahari deemed forest) and subsequently converted into stone chips in illegal crushers in Shikaripada, Dumka and illegally transported to different places.



- I have heard both sides, perused the documents available on record and also the finding recorded by the authorized officer-cum-divisional forest officer, Dumka in the impugned order.
- This Court, before entering into the legality and propriety of the impugned order, deems it fit and proper to refer certain undisputed facts for proper appreciation of the lis.
- 6. Whether the transport challan submitted by the appellant in the instant appeal application corroborate with the stone chips laden on the seized truck?

Based on the material placed on the record, the following facts are observed:-

- a. As per the seizure report, the amount of stone chips laden on the seized truck at the time of seizure was approximately 1000 cft, but as per the transport challan place on record by the appellant, the seized truck should not have more than 800 cft of stone chips laden on it.
- b. The seized truck can move only on the prescribed path mentioned in the transit challan and that is the direct route from Sahibagnj (Starting point) to Bhagalpur (end point) and any change in the prescribed route can only be permitted by the competent authority by issuing a fresh transport challan. The truck under question was seized approximately 160 KM away from the prescribed route mentioned in the issued transport challan and that is in the opposite direction of the destination.
- c. The distance between starting point (sahibganj) to destination point (Bhagalpur By pass road) is approximately 120 K.M. by road then why the appellant has demanded and get transport challan issued for approximately 3 days validity (71 hours) from the dealer, BPY INFRA BUILD PVT LTD, Sahibganj.
- d. Under what circumstances appellant or his authorised driver deviated from the route prescribed in the transport challan.
- e. At the time of incidence 18 vehicles including the truck under question were seized in violation of the provision of Jharkhand Mineral (Prevention of Illegal Mining, Transportation and Storage) Rules, 2017.

The appellant failed to explain the cogent reasons for any common man to believe with respect to the discrepancies that have been pointed out herein above under this para. Therefore, based on the facts and circumstances mentioned herein above in this para the transport challan submitted by the appellant does not corroborate with the stone chips laden on the seized truck.

### Whether the stone chips laden on the seized truck can qualify as a 'forestproduce' under the Indian Forest Act, 1927?

Based on the material placed on the record, provisions laid down under the relevant acts and judicial pronouncements in this respect need to be discussed to settle the issue raised in this paragraph:-

A. Forest-produce is defined under section 2(4) of the Indian Forest Act. The definition clause of section 2(4) is being referred as under:-

#### 2(4) "forest-produce" includes-

 (a) the following whether found in, or brought from, a forest or not, that is to say:—

timber, charcoal, caoutchouc, catechu, wood-oil, resin, natural varnish, bark, lac, mahua flowers, mahua seeds, [kuth] and myrabolams, and

### (b) the following when found in, or brought from, a forest, that is to say:—

- (i) trees and leaves, flowers and fruits, and all other parts or produce not hereinbefore mentioned, of trees,
- (ii) plants not being trees (including grass, creepers, reeds and moss), and all parts or produce of such plants,
- (iii) wild animals and skins, tusks, horns, bones, silk, cocoons, honey and wax, and all other parts or produce of animals, and

## (iv) peat, surface soil, rock, and minerals (including limestone, laterite, mineral oils, and all products of mines or quarries);

It is, thus, as per the provision under 2(4)(b)(iv) of the Act, the stone boulders found in, or brought from a forest is called as forest-produce.

B. It is also settled in the civil appeal no. 14874 of 2017 (State of Uttaranchal vs M/s. Kumaon Stone Crusher) on 15 September, 2017 by the Hon'ble Supreme Court that the character of produce is not lost by the crushing of stone boulders into stone chips.

Thus, stone boulders found in, or brought from forest and crushed into stone

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chips of different sizes, the stone chips produced after crushing the stone boulders shall be called as forest-produce.

- C. In the instant appeal application, the appellant has challenged that the stone chips laden on the seized truck do not come within the purview of forest-produce, and for that he submitted the transport challan. But can the said transport challan be taken into account to prove whether the stone chips under consideration are a forest-produce or not? This court already settled this dispute in para-6 and came to the conclusion that the transport challan submitted by the appellant does not corroborate with the stone chips laden on the seized truck. So the next question is: who is the owner of the seized stone chips and who has to prove that the stone chips laden on the seized truck are not a forest-produce? Following propositions are being stated herein below as per the provision of the Act and settled principle in law to answer the question stated in this paragraph:-
  - The Government forest produce would be gradually robbed, and the stolen produce be safely passed out, under the pretence that the loads were not liable to stoppage since there is not (as a rule) any external or immediately recognisable indication that forest-produce has come from forest or non-forest land. If a loophole for escape were provided on the ground that the Act did not apply to them then all the forest and forest-produce shall be robbed. So in light of the said intent of the Indian Forest Act, the wider power is given to the State Government by law maker to make rules under section 41 of the Indian Forest Act, 1927 with respect to regulation and control of forest-produce in transit and there is an express provision laid down under section 69 of the Indian Forest Act, 1927 to dispel any doubt with regard to the ownership of the forest-produce seized during the transportation, which read under as:-
    - "69. Presumption that forest-produce belongs to Government. —
      when in any proceedings taken under this Act, or in consequence of
      anything done under this Act, a question arises as to whether any
      forest-produce is the property of the Government, such produce
      shall be presumed to be the property of the Government until the
      contrary is proved."

It is, thus, based on the aforesaid discussion, the stone chips laden on the seized truck are the property of the government until the contrary is proved by the appellant. But the appellant here has failed to explain the ownership



of the stone chips under consideration, and thus, I am of the considered view that the seized stone chips are the property of the government.

# ii. Now the next question is onus lies on whom to prove that the raw material of the seized stone chips that is stone boulders are whether brought from forest or not?

There is no dispute that the raw material of stone chips that is stone boulders is the product of nature and these are found in forest as well as in non-forest land. To answer the question raised in this para, the case with respect to transit of timber has to be considered. That timber is also a product of nature and found in forest as well as in non-forest land. But, whenever timber of any person is seized in violation of the rules made under section 41 on the Indian Forest Act, then the onus lies on that person ( from whom the timber is seized) to prove the source of timber that from where it is brought from ( either from the forest land or non-forest land). This Court, by taking analogy of the aforesaid proposition (regulation of control of timber in transit) and applying in the present scenario and in the given facts of the case, is of the considered view that the onus lies on the appellant to prove that the raw material of the stone chips that is stone boulders are either brought from forest or not? The appellant here in this case failed to explain the place from where the stone boulders are brought from and converted into stone chips. Whereas, the respondent side stated in their inquiry report that stone boulders were illegally mined and brought from Kulkulidangal, Runaipahari and Gosaipahri protected forest (and Katpahari deemed forest) and were subsequently converted into stone chips by illegal crushers operated in Shikarikpada, Dumka and was illegally transporting through the seized truck and respondent side also submitted that there are offences reported of the illegal stone mining in Kulkulidangal, Runaipahari and Gosaipahri Protected Forest (and Katpahari deemed forest) under the administrative jurisdiction of the Dumka Forest Division and no approved & valid stone mining lease is operational in the said "Protected Forest" or "Deemed Forest".

The provision laid down under **Section 102** of the *Indian Evidence Act*, 1872 is pertinent to adjudicating the instant *lis*, and is reproduced herein below:

"102. On whom burden of proof lies.—The burden of proof in a suit or proceeding lies on that person who would fail if no evidence at all were given on either side."



Biscuit Co. Ltd. (1979) II LLJ 194 (SC) had observed that though the adjudicatory authorities under the Industrial Disputes. Act have all the trappings of the court, they are not hide-bound by the statutory provisions of the Evidence Act. Their function being Quasi-Judicial nature, they have to adjudicate such disputes on the basis of pleading of the parties and the evidence adduced before them in accordance with rules of natural justice. Therefore, any party appearing before anyone of such authorities must make a claim or protest the claim of the other side. When there is a burden upon the party to establish a fact so as to invite a decision in its favour, it has to lead the evidence. The obligation to lead evidence to establish an averment made by a party is on the party making the averment. The test would be who would fail if no evidence is led. Such party, therefore, must seek the opportunity to lead evidence.

Thus, based on the aforesaid observations of the Hon'ble Supreme Court, the appellant side must submit the evidence (which is reasonable to believe) that the seized stone chips were brought from a valid source and have valid material documents (a Transport Challan) required under the applicable law.

It is, thus, based on the facts and circumstances mentioned herein above in this para the stone chips laden on the seized truck is a 'forest-produce' under the Indian Forest Act, 1927.

8. The hon'ble Supreme Court observations in Special Leave Petition (crl.) 233 of 2000( State Of Karnataka vs K. Krishnan) on 17 August, 2000 with regard to release of vehicles seized in commission of forest offence are referred as under:-

"The liberal approach in the matter would perpetuate the commission of more offences with respect to the forest and its produce which, if not protected, is surely to affect the mother-earth and the atmosphere surrounding it. The courts cannot shut their eyes and ignore their obligations indicated in the Act enacted for the purposes of protecting and safeguarding both the forests and their produce. The forests are not only the natural wealth of the country but also protector of human life by providing a clean and unpolluted atmosphere. The provisions of the Act are required to be strictly complied with and followed for the purposes of achieving the object for which the Act was enacted. Liberal approach in the matter with respect to the property seized, which is liable to confiscation, is uncalled for as the same is likely to frustrate the provisions of the Act. Before passing an order for releasing the forest produce or the property used in the commission of the forest offence, the Authorised Officer or the



Appellate Authority has to specify the reasons which justify such release, apparently, prima facie excluding the possibility of such forest produce or the property being confiscated ultimately."

The prosecution has established that illegal mining were reported in the abovementioned area and on the basis of such reports they intercepted the vehicle in question. As, the vehicle did not have any valid challan or any proof whatsoever of legal mining at the time of interception and as there is overwhelming evidence in favour of the prosecution and further as condoning illegal mining, more so in forest, would be against the objectives of the Forest Act, The Constitution of India as well as against the principles of conservation of forest and environmental jurisprudence laid down by the Hon'ble Supreme Court and the National Green Tribunal in plethora of cases while being hazardous to the environment and the common existence of the human being, the court finds it difficult to buy the totally unsubstantiated narrations of the appellant.

It is pertinent to mention here that, the burden of proof is the legal burden to establish the facts which supplements the court to decide the matter. This burden of proof is also known as 'Onus Probandi'. If the party on whom the burden lies fails to prove the burden then the case may go against him. In the case of Abdul Mannan v. State of Tripura (2021) the failure on part of the accused in discharging the above noted burden of proof was cited as a reason to dismiss the appeal. The Hon'ble Tripura High Court went on to observe that, "The Court further observed that the petitioner could not bring on record any material to disbelieve the consistent, corroborative and coherent evidence of the prosecution witnesses with regard to his involvement in the alleged offence."

9. Another important aspect to delve into in the course of the decision is the applicability of Section 52 (5) of the Indian Forest act, 1927. Section 52(5) of the Indian Forest Act, 1927 (by Section 5 of Bihar Act 9 of 1990)specifically provides that no order of confiscation of any tools, arms, boats, vehicles, ropes, chains or any other articles (other than the forest produce seized) shall be made if the person from whom the property is seized or any other person who may appear to the authorized officer having some interest in such property, proves to the satisfaction of the said authority that the vehicles or the articles were used without his knowledge or convenience or without the knowledge or convenience of his servant or agent and all necessary precaution had been taken by him against the use of aforesaid objects for commission of the forest offense. However, on perusal of the facts of the case and the written statement submitted with the appeal it is obvious that no such exception has been sought to be established by the appellant,



moreover they have justified the same on grounds, whose veracity could not be established, as discussed above. The Hon'ble High Court of Jharkhand in the matter of Shree Bholey Alloys vs The State of Jharkhand. WP (Cr.) No 77 of 2021 has distinguished the confiscation proceeding under MMDR Act 1957 and That under the Indian Forest Act by observing that, "There is no bar in the Mines& Minerals (Development and Regulation) Act, 1957 and the Jharkhand Mines Mineral Concession Rules, 2004 for releasing the vehicles and the minerals in the Statute, however, in the other Statute i.e. the Indian Forest Act, there is direct bar under Section 52(c)of the said Act."

In the matter of TN Godavarman Thirumulkpad v/s Union of India & others. W.P.(C) No. 202 of 1995 it has been observed regarding the sacrosanct nature of forest that, "the Forest Conservation Act, 1980 was enacted with a view to check further deforestation which ultimately results in ecological imbalance: and therefore, the provisions made therein for the conservation of forest and fore matters connected therewith, must apply to all forests irrespective of the nature of ownership or classification thereof. The word "forest" must be understood according to its dictionary meaning. This description cover all statutorily recognized forests, whether designated as reserved, protected or otherwise forth purpose of Section 2(i) of the Forest Conservation Act. The term "forest land" occurring in Section 2, will not only include "forest" as understood in the dictionary sense, but also any area recorded as forest in the Government record irrespective of the ownership. This is how it has to be understood for the purpose of Section 2 of the Act. The provisions enacted in the Forest Conservation Act, 1980 for the conservation of forests and the matters connected therewith must apply clearly to all forests so understood irrespective of the ownership or classification thereof.

This aspect has been made abundantly clear in the decisions of this court in Ambica Quarry Works and ors. Vs. State of Gujarat and ors. 987(1) SCC 213), Rural Litigation and Entitlement Kendra versus State of UP(1989 Suppl (1) SCC 504), and recently in the order dated 29th November, 1996 in W.P. (C) No. 749/95 (Supreme Court Monitoring Committee vs. Mussoorie Dehradun Development Authority and ors.)"

Protection of forests against depredation is a constitutionally mandated goal exemplified by Article 48A of the Directive Principles and the Fundamental Duty of every citizen incorporated in Article 51A(g). By isolating the confiscation of forest produce and the instruments utilized for the commission of an offence from criminal trials, the legislature intended to ensure that confiscation is an effective deterrent. The absence of effective deterrence was



considered by the Legislature to be a deficiency in the legal regime. As an effective tool for protecting and preserving environment, these provisions must receive a purposive interpretation.

10. It has also been brought to the notice of this court that the same matter came up for decision before the Hon'ble High court in the case of Manoj kumar Sah vs. The State of Jharkhand (Cr.M.P. No. 2060 of 2022) where in the Hon'ble High court recorded that, "On sufficient materials prosecution report has been filed regarding stone metal/chips converted from illegally mined stone boulders from Kulkulidangal, Runaipahari and Gosaipahari Protected Forest (and Katpahari deemed forest) without any valid challan. Upon seeing the patrolling party, the driver and Khalasi fled from the scene instead of showing the challan. During the forest enquiry procedure under Section 72 of Indian Forest Act, 1927, the petitioner failed to produce any toll plaza receipt or any other documents falling on route as claimed by the petitioner, which could prove that the vehicle was not involved in the illegal transportation of forest produce. Kulkulidangal, Runaipahari and Gosaipahari are Protected Forest under the jurisdiction of Hizla East Forest Range, Dumka Forest Division, has been notified as a "Protected Forest" as the prescribed provisions (Section 29) of Indian Forest Act, 1927 vide Government of Bihar's Notification No. C/F17075/55-4092. R. dated 30.12.1955. It is relevant to mention here that there is no approved and valid stone mining lease operational in the said "Protected Forest" or "Deemed Forest". The petitioner in his release petition on 26.06.2022 in the Court of Authorized Officer cum Divisional Forest Officer, Dumka had presented an e-challan issued by the JIIMS, Jharkhand which was issued on 23.05.2021 at 10.05 a.m. from Sahibganj for direct route to Bhagalpur whereas the petitioner's vehicle was seized on 26.05.2022 at 4.00a.m. from Dumka (160 Km from Sahibganj) in the opposite direction from the destination address Bhagalpur). The petitioner had presented a challan created post facto filed in the release petition. The vehicle was caught far away from the assigned road of movement of the vehicle as per the challan (direct to destination Bhagalpur) and the petitioner had failed to produce any toll receipt from the toll plaza falling on the route mentioned in the challan which could prove that the vehicle was not coming out from Kulkulidangal, Runaipahari and Gosaipahari Protected Forest at the time of seizure.

The matter involves illegal mining in protected forest area and there are sufficient materials to make out a prima facie case.

There is no infirmity in the impugned order.

The Criminal Miscellaneous Petition is dismissed."



- 11. This Court, having discussed the issue, both on facts and law, hereinabove, has also gone across the impugned order passed by the authorized officer-cum-Divisional Forest Officer, Dumka and according to my considered view there is no infirmity in the impugned order passed by the authorized officer-cum-Divisional Forest Officer, Dumka with respect to the seized truck, bearing registration number JH 04V 6594 and stone chips laden on it.
- 12. In the result, the instant appeal lacks merit and accordingly the same is dismissed.

Dictated and Corrected by Me

Appellate Authority

Deputy Commissioner, Dumka

Appellate Authority
-cumDeputy Commissioner, Dumka