(1991) 2 ALT 514 : (1991) 2 ALT (NRC) 11 : 1992 Cri LJ 1888 : (1992) 57 ELT 568

In the High Court of Andhra Pradesh at Hyderabad

(BEFORE RAMANUJULU NAIDU AND IYYAPU PANDURANGA RAO, JJ.)

N.S.R. Krishna Prasad and another ... Petitioners;

*Versus*

Directorate of Enforcement, New Delhi and other ... Respondents.

Writ Petition Nos. 3103 and 3104 of 1991

Decided on April 16, 1991

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ORDER

(Judgment of the Bench delivered by Ramanujulu. Naidu, J.)

1. These two petitions are filed under Article 226 of the Constitution of India for issue of writs of Habeas Corpus or any other appropriate writs or orders or directions forbearing the respondents from violating the personal liberty of the petitioner in writ petition No. 3103 of 1991 and the husband of the petitioner in writ petition No. 3104 of 1991, by using in any manner, the statements recorded from the petitioner in writ petition No. 3103 of 1991 on 13-8-1989, 14-8-1989 and 15-8-1989 and the husband of the petitioner in writ petition No. 3104 of 1991 on 4-8-1989, 5-8-1989 and 7-10-1989, for the purpose of launching any prosecution or penal action under any enactment or enactments in force.

2. In connection with an occurrence that took place on 4-9-1989 at Guntur, a container consigned in the name of 'Southern Agro Agencies' and received at the Inland Container Depot, attached to the Collectorate of Customs, Guntur, contained, on thorough inspection by the officials of the Customs Department, Guntur, a few parts of Tractors and a large quantity of Ball-bearings, though it was declared to contain magnesium powder and some parts of Tractors. In connection with the said occurrence, three statements from the petitioner in writ petition No. 3103 of 1991 were recorded by the officials of the Directorate of Revenue Intelligence, Madras on 13-8-1989, 14-8-1989 and 15-8-

1989. Likewise, two statements were also recorded from the husband of the petitioner in writ petition No. 3104 of 1991 on 4-8-1989 and 5-8-1989 by the officials of the Directorate of Revenue Intelligence, Madras. One more statement was also recorded from the husband of the petitioner in writ petition No. 3104 of 1991 by the officials of the Enforcement Directorate of Revenue Intelligence, Madras on 7-10-1989, under Section 40 of the Foreign Exchange Regulation Act. Relying upon the said statements, notices were issued to the petitioner in writ petition No. 3103 of 1991 and the husband of the petitioner in writ petition No. 3104 of 1991 under the Foreign Exchange Regulations Act and also under the Customs Act to show cause as to why personal penalty should not be levied and prosecution should not be launched. It is alleged that on the strength of the statements so recorded, there is imminent prospect of the petitioner in writ petition No. 3103 of 1991 and the husband of the petitioner in writ petition No. 3104 of 1991 being penalised and prosecuted.



3. As common questions of law are raised in both the writ petitions, the same are being disposed of together. No counter affidavits on behalf of the respondents are insisted upon, as the learned counsel for the petitioners has confined himself to impugne the statements by raising pure question of law with liberty to impugne the statements on other grounds at an appropriate stage.

4. Sri B. Kumar, learned counsel appearing for the petitioners strenuously contends that while recording statements of confessional nature from any person summoned, under Section 108 of the Customs Act, the empowwered Officer of Customs should administer a warning or a caution to the person summoned, that he is not bound to make a confession and that, if he does so, it may be used as evidence against him. The questions which therefore, arise for our consideration are two-fold. Firstly, is there any requirement in law enjoining an obligation on the part of the empowered officer to administer the caution or the warning as enacted under Sec. 164(2) Cr. P.C. to the person summoned, before recording a confessional state ment from him? Secondly, if there is such a requirement, what is the effect of its breach? The answers to the questions necessarily depend upon the applicability of the provisions of the Criminal Procedure Code, to the statements of confessional nature recorded under Section 108 of the Customs Act. Section 4(1) of the Code of Criminal Procedure lays down

that all offences under the Penal Code, 1860 shall be investigated, inquired into, tried, and otherwise dealt with according to the provisions of the Code, while Section 4(2) enacts that all offences under any other law shall be investigated, inquired into, tried, and otherwise dealt with according to the same provisions, but subject to any enactment for the time being in force regulating the manner or place of investigating, inquiring into, trying or otherwise dealing with such offences. It may be atonce noted that under the Customs Act, there is no provision authorising remand of a person arrested under Section 104 of the Customs Act and the persons so arrested are being remanded to judicial custody by the competent Courts exercising the power conferred under Section 162 Cr. P.C.

5. In *M.K. Ayoob* v. *Superintendent, Customs Intelligence Unit, Cochin*[1] it was held that:

> "The provisions in sub-sections (2) and (3) of Section 167 Cr.P.C. apply to persons arrested under Sec. 104(1) of the Customs Act and produced before a Magistrate under Section 104(2) of the Customs Act."

6. In *Dri ???* v. *Abubacker*[2] *the* same view was taken by the Madras High Court and the decision of the Kerala High Court was quoted with approval. It was further held that the expression "accused" occurring in Sec. 167(5) Cr. P.C. should be construed in its widest connotation as 'one who has been arrested or detained.'

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7. In *A.R. Antulay* v. *Ramdas Sriniwas Nayak*[3] it was held by the Supreme Court that:

> "Section 4(1) of the Code of Criminal Procedure provides for investigation, inquiry or trial for every offence under the Penal Code according to the provisions of the Code. Section 4(2) provides for offences under other law which may be investigated, inquired into, tried and otherwise dealt with according to the provisions of the Criminal Procedure Code but subject to any enactment for the time being in force regulating the manner or place of investigation, inquiring into, trying or otherwise dealing with such offences. In the absence of a specific provision made in the statute indicating that offences will have to be investigated, inquired into, tried and otherwise dealt with according to that statute, the same will have to be investigated, inquired into, tried and otherwise dealt with

according to the Criminal P.C. In other words, Criminal P.C. is the parent statute which provides for investigation, inquiring into and trial of cases by criminal Courts of various designations."

8. It is therefore, necessary to examine whether Section 108 of the Customs Act has provided for any procedure for recording a statement of confessional nature, so as to exclude the applicability of the provisions of Section 164(2) Cr. P.C. We may therefore, usefully extract Section 108 of the Customs Act which runs thus:

"108. *Power to summon persons to give evidence and produce documents*:—

(1) Any gazetted officer of customs shall have power to summon any person whose attendance he considers necessary either to give evidence or to produce a document or any other thing in any enquiry which such officer is making in connection with the smuggling of any goods.

(2) A summons to produce documents or other things may be for the production of certain specified documents or things or for the production of all documents or things of a certain description in the possession or under the control of the person summoned.

(3) All persons so summoned shall be bound to attend either in person or by an authorised agent, as such officer may direct; and all persons so summoned shall be bound to state the truth upon any subject respecting which they are examined or make statements and produce such documents and other things as may be required;

Provided that the exemption under Section 132 of the Code of Civil Procedure, 1908 shall be applicable to any requisition for attendance under this section.

(4) Every such inquiry as aforesaid shall be deemed to be a judicial proceeding within the meaning of Sec. 193 and Section 228 of the Penal Code, 1860."



9. Section 164 Cr.P.C. uses and refe???s to both the expressions "Confessions and Statements". In other words, the distinction between statements and confessions was kept in mind while enacting Section 164 Cr.P.C. It is well settled that all confessions are statements, but all statements are not confessions. It may be recalled that the Legislature advisedly used the expression 'statement' while enacting Section 108

of the Customs Act authorising the empowered authority to record what the person summoned, states. A plain reading of Section 108 of the Customs Act, makes it clear that it does not enable the empowered authority to record a confessional statement from a person summoned thereunder. In the absence of any such power conferred under Section 108 of the Customs Act, the empowered authority can only fall back upon Section 164 Cr.P.C. to record a statement of confessional nature from the person summoned. As already stated, Section 164(2) Cr.P.C. enacts that the Magistrate while recording a confessional statement), must administer the warning or caution to the person making the confessional statement, that the same would be used against, him. The same caution or warning, it follows, must also be administered to the person summoned, under Section 108 of the Customs Act by the empowered authority. Non-compliance with the mandatory provisions contained in Section 164(2) Cr.P.C. is not curable under Section 463 Cr.P.C. and renders the statement so recorded, inadmissible in evidence.

10. In *Kehar Singh* v. *The State (Delhi Administration)*[4] it was held:

> "The compliance of the sub-section (2) of Section 164 is therefore, mandatory and imperative and non-compliance of it renders the confession inadmissible in evidence. Section 463 of the Criminal P.C. provides that where the questions and answers regarding the confession have not been recorded evidence can be adduced to prove that in fact the requirements of sub-section (2) of Section 164 read with Sec. 281 have been complied with. If the Court comes to a finding ???hat such a compliance had in fact been made the mere omission to record the same in the proper form w??? ll not render it inadmissible in evidence and ???he defect is cured under Sec. 463, but when there, is non-compliance of the mandatory requirement of Sec. 164(2) Criminal P.C. and it comes out in evidence that no such explanation as envisaged in the aforesaid sub-section has been given to the accused by the Magistrate, this substantial defect cannot be cured under Section 463 Criminal P.C."

11. It therefore, follows that unless the empowered authority under Section 108 of the Customs Act administers the caution or the warning embodied under Section 164(2) Cr. P.C. before recording a statement of con???essi???nal nature, from the person summoned, the statement so recorded will be inadmissible in evidence for any purpose. In other words, the impugned statements recorded by the empowered authority under Section 108 of the Customs Act are inadmissible in evidence and liable to be

eschewed from consideration for any purpose, as no caution or warning embodied under Sec. 164(2) Cr.P.C. was administered to the persons from whom the said statements were recorded.

12. The next question that falls for our consideration is whether the interpretation placed by us militates against the obligation cast on the person summoned under Section 108 of the Customs Act to speak the truth. The requirement to state the truth, enacted under sub-section (3) of Section 108 of the Customs Act must be read in the light of the penalty provided for its breach, that the person summoned is liable to be prosecuted under Section 193 as also under Section 228 of the Penal Code, 1860. It-should, however, be kept in mind that Section 108 of the Customs Act does not compel a person summoned to incriminate himself. In other words, he can maintain studied silence, if the answers to the questions put to him, are likely to incriminate him. In such a situation, Section 193 IPC is not attracted. Right of silence is also not an offence and it cannot be said to be an obstruction to the proceedings referred to under Section 108 of the Customs Act.

13. In *Hira H. Advani* v. *State of Maharashtra*[5] their Lordships of the Supreme Court while referring to the scope of the enquiry under Section 171(a) of the repealed Sea Customs Act corresponding to Section 108 of the Customs Act observed:

> "Counsel argued that the objection of an inquiry under Section 171-A was to find out and establish the jural liability of the persons making the statement, viz., whether he had committed an offence or not, and as such the inquiry was a judicial proceeding. In our view the argument is not worthy of acceptance. At the stage envisaged by Section 171-A a Customs Officer is given the power to interrogate any person in connection with the smuggling of any goods which it is his duty to prevent. Such a person may have nothing to do with the smuggling of any goods although he may know where such goods are or who has or had them. Sub-section (3) of Section 171-A does not compel any person to make a statement, but if he makes a statement, he has to state the truth so as to avoid punishment under Section 193 IPC".

14. In *K.K. Goenka* v. *Superintendent of Customs Preventive*[6] it was held by the Calcutta High Court:

> "It is true that under Article 20 (3) of the Constitution of India no person can be compelled to give evidence against himself. The powers under Section 108 of the Customs Act, 1962 are subject to the aforesaid constitutional bar and it cannot be said that the Customs authorities have any right to compel any person to give

evidence against himself. Mr. Roy submitted that there is a difference between making a statement before the Police during investigation and making a statement before the Customs Officer during enquiry



inasmuch as in the latter case the statement made by a person may be translated into evidence while in the former case such statement was not admissible in evidence. It may be so, but that does not mean that the Customs authorities will have no power to examine the petitioner any further because they have served show cause on him or have asked for time for filing complaint before the learned Chief Metropolitan Magistrate. I may, however, make it clear that it would be always open to the petitioner to decline to answer to any question which may incriminate him and which violates the provisions of Art. 20 (3) of the Constitution of India. He has always got that right and he can exercise such right at all time during the enquiry by the customs authorities".

15. In the authoritative text book 'A practical Approach to Evidence' by Peter Murphy, at Page 235 it is observed:

> "The caution that a suspect is not obliged to say anything serves, not to create a right which the defendant did not previously enjoy, but to remind him of the right which he enjoys at every stage of an investigation."

16. We, therefore, hold that the impugned statements are wholly inadmissible in evidence and liable to be eschewed from consideration for any purpose under any enactment.

17. Sri B. Kumar, learned counsel appearing for the petitioners also submits that even without reference to Section 164 Cr.P.C. the same conclusion would follow if it is borne in mind that fundamentals of criminal jurisprudence apply to the proceedings under the Customs Act. The con tention put forward is no longer *res integra* as in *Amba Lal* v. *Union of India*[7] a Constitution Bench of the Supreme Court observed:

> "This Court has held that a customs officer is not a judicial tribunal and that a proceeding before him is not a prosecution. But it cannot be denied that the relevant provisions of the Sea Customs Act and the Land Customs Act are penal in character. The appropriate customs authority is empowered to make an inquiry in respect of an offence alleged to have been committed by a person under the said Acts summon and examine witnesses, decide whether an offence is committed, make an order of confiscation of the goods in respect of which the offence is committed and impose penalty on

the person concerned, see Secs. 168 and 171A of the Sea Customs Act and Secs. 5 and 7 of the Land Customs Act. To such a situation, though the provisions of the Code of Criminal Procedure or the Evidence Act may not apply except in so far as they are statutorily made applicable, the fundamental principles of criminal jurisprudence and of natural justice must necessarily apply. If so, the burden of proof is on the customs authorities and they have to bring home the guilt to the person alleged to have committed a particular offence under the said Acts by adducing satisfactory evidence."

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18. It is a fundamental basic principle of criminal jurisprudence that caution must be administered to a person from whom a confessional state ment is recorded that the same would be used against him in a judicial proceeding. The same is also recognised in England and what is known as 'Judge's Rule' was evolved in that behalf, as is evident from the following passage, in *Kenny's Criminal Law*, 19th Edition, 1988 Page 533:

"As we have noted, there was the basic rule that anything in the nature of a confession that was extracted from a person by force or over threats may not be used against him in his trial; but it has been long recognized that the circumstances in which a person in authority (especially a police-officer) could be questioning a man might in varying degrees seem to convey a tacit threat, as mentioned ante, I 614, even when there was no inducement offered; and although the fact that it was an official person to whom such a confession was made does not in law cause it to be rejected (even when no preliminary warning had been given), the judges viewed the situation with misgiving. In the result, in 1918 they formulated instructions to the police which came to be known as 'The Judge's Rules'. These instructions were not rules of law, but were intended only as a guidance for ensuring as far as possible that statements to the police should not be obtained from a suspected person in any way which could be regarded as unfair. The rules expressly accepted that when the officer is endeavouring to discover the author of a crime he may properly seek information about it by reasonable questioning of any person, whether suspected or not, but laid it down that as soon as the officer had made up his mind to charge a person he should, before asking any further questions, caution him

by saying. Do you wish to say anything in answer to the charge? You are not obliged to say anything unless you wish to do so, but whatever you say will be taken down in writing and may be given in evidence."

19. In *Maneka Gandhi's case*[8] it was held by the Supreme Court that any procedure prescribed by law should not be arbitrary and must answer ???he description of justness, fairness and reasonableness.

20. In *Wasiuddin Ahmed* v. *District Magistrate, Ligarh*[9] it was held by the Supreme Court:

> "... The need for observance of procedural safeguards, particularly in cases of deprivation of life and liberty is of prime importance to the body politic. It is, therefore, imperative that the detai???ining authority must "apprise" a detenu of his constitutional right under Article 22 (5) to make a representation against the order of detention and of his right to be heard before the Advisory Board. The right of the detenu to make a representation under Article 22(5) would be, in many cases, of little avail if the detenu is not 'informed' of his right".



21. Sri I. Koti Reddy, learned counsel for the respondents, however, urges that Section 24 of the Indian Evidence Act is not a bar to admissibility in evidence of the impugned statements recorded under Section 108 of the Customs Act. Reliance is placed upon the decision in *P. Rustomji* v. *State of Maharashtra*[10]: In the said case, it was decided that a Customs Officer making inquiry under Sections 107 or 108 of the Customs Act was not a police officer, that any statement recorded by him under Section 108 of the Customs Act would not be hit by Section 25 of the Evidence Act and that the warning administered by the empowered authority to the summoned person that in case he failed to speak the truth he would be prosecuted under Section 193 IPC would not amount to any threat as the so called threat was contained in the statute itself. It was also decided in the said case that Section 24 of the Evidence Act would be attracted if the person from whom the statement recorded was an accused. We fail to notice the relevance to the submissions made by Sri B. Kumar, learned counsel for the petitioners. There was also no discussion in the said case on the scope and ambit of Section 164 Cr. P.C. and its applicability to proceedings initialled or taken under other enactments. In fact Vaidyalingam and

Rao JJ, who decided the case did not refer to the earlier cases decided by the Supreme Court in reaching the conclusion that Section 24 of the Evidence Act Would be attracted only in cases where a person was accused of an offence.

22. In *State of V.P.* v. *Deoman*[11], a Constitutional Bench of five Judges of the Supreme Court held:

> "the expression, 'accused person' in Section 24 and the expression 'a; person accused of any offence' in Sec. 25 have the same connotation, and describe the person against whom evidence is sought to be led in a criminal proceeding. The expression, 'accused of any offence' in Sec. 27, as in Sec. 25 is also descriptive of the person concerned against whom evidence relating to information alleged to be given by him is made provable by Section 27 of the Evidence Act. It does not predicate a formal accusation against him at the time of making the statement sought to be proved, as a condition of its applicability".

23. In fact the legal position on the scope of Section 24 of the Evidence Act is summed up by Field in his authoritative text book on 'Evidence' and the same is usefully extracted hereunder:

> "85. 'Accused person' includes person subsequently becoming accused—As pointed out by the Supreme Court in *State of U.P.* v. *Deoman Upodhyaya* (AIR 1964 SC 1125) the expression 'accused person)' in Sec. 24 and the expression 'a person accused of any offence' have the same connotation, and describe the person, against whom evidence is sought to be held in criminal proceeding. Under Sec. 24, it does not appear to be necessary that the person who makes the



confession should be either accused or in police custody at the time of making the confession. The section contains no limiting words, and it does not seem necessary that the confession should be made after accusation and arrest. An admission of crime, when fairly made after due warning, is not inadmissible simply because, at the time it was made, no formal accusation had been made against the party making it. Section 24 refers to a confession made by an accused person. The phrase 'accused person' in this connection includes any one who subsequently becomes accused, provided that at the time of making the statement, criminal proceedings were in prospect. Sec. 24 would apply even if the person who is said to have made the con fession was not an accused person at the time that he made the con fession. It is

sufficient if the person ultimately comes to be an accused person with reference to the charge in respect of which he is said to have made the confession ....."

24. Sri I. Kotireddy, learned counsel for the respondents feebly contends that the writ petitions are not maintainable as no prosecution has yet been launched against the persons from whom the impugned statements were recorded. This argument is advanced forgetting the fact that penal action had already been initiated against the persons from whom the impugned statements were recorded. The writ petitions are therefore, filed to interdict any further action pursuant to the show-cause notices issued by the concerned authorities. If any authority is needed for this proposition the same is found in *S.M.D. Kiran Pasha* v. *Govt. of A.P.*[12] In the course of the judgment, their Lordships of the Supreme Court observed:

> "Article 126 (1) of the Constitution of India notwithstanding anything in Article 32, empowers the High Court throughout the territories in relation to which it exercises jurisdiction, to issue to any person or authority, including in appropriate cases, any government within those territories directions, orders or writs, including writs in the nature of *habeas corpus, mandamus, prohibition, quo warranto* and *certiorari*, or any of them, for the enforcement of any of the rights conferred by Part III and for any other purpose; and it also envisages making of interim orders, whether by way of injunction or stay or in any other manner in such a proceeding. Article 21 giving protection of life and personal liberty provides that no person shall be deprived of his life or personal liberty except according to procedure established by law. For enforcement of one's right to life and personal liberty resort to Article 226 (1) has thus been provided for. What is the ambit of enforcement of the right? The word 'enforcement' has also been used in Article 32 of the Constitution which provides the remedy for enforccment of rights conferred by Part III of the Constitution. The word 'enforcement' has not been defined by the Constitution. According to *Collins English Dictionary* to enforce means to ensure observance of or obedience to a



law, decision etc. Enforcement, according to *Webster's Comprehensive Dictionary*, means the act of enforcing, or the state of being enforced, compulsory execution; compulsion. Enforce means to compel obedience to laws; to compel performance; obedience by physical or moral force. If enforcement means to impose or compel obedience to law or to

compel observance of law, we have to see what it does precisely mean. The right to life and personal liberty has been guaranteed as a fundamental right and for its enforcement one could resort to Article 226 of the Constitution for issuance of appropriate writ, order or direction. Precisely at what stage resort to Article 226 has been envisaged in the Constitution? When a right is so guaranteed, it has to be understood in relation to its orbit and its infringement. Conferring the right to life and liberty imposes a corresponding duty on the rest of the society, including the State, to observe that right, that is to say, not to act or do anything which would amount to infringement of that right, except in accordance with the procedure prescribed by law. In other words, conferring the right on a citizen involves the compulsion on the rest of the society, including the State, not to infringe that right. The question is at what stage the right can be enforced? Does a citizen has to wait till the right is infringed? Is there no way of enforcement of the right before it is actually infringed? Can the obligation or compulsion on the part of the State to observe the right be made effective only after the right is violated or in other words can there be enforcement of a right to life and personal liberty before it is actually infringed? What remedy will be left to a person when his right to life is violated? When a right is yet to be violated, but is threatened with violation can the citizen move the court for protection of the right? The protection of the right is to be distinguished from its restoration or remedy after violation. When right to personal liberty is guaranteed and the rest of the society, including the State, is compelled or obligated not to violate that right, and if someone has threatened to violate it or its violation is imminent, and the person whose; right is so thereatened or its violation so imminent resorts to Article 226 of the Constitution, could not the court protect observance of his right by restraining those who threatened to violate it until the court examines the legality of the action? Resort to Article 226 after the right to personal liberty is already violated is different from the pre-violation protection. Post-violation resort to Article 226 is for remedy against violation and for restoration of the right, while pre-violation protection is by compelling observance of the obligation or compulsion under law not to infringe the right by all those who are so obligated or compelled. To surrender and apply for a writ of *habeas corpus* is a post-violation remedy for restoration of the right which is not the same as restraining potential violators in case of threatened violation of the right. The question may arise what precisely may amount to thereat or imminence of a violation.

Law surely cannot take action for internal thoughts but can act only after overt acts. If overt acts towards violation have already been done and the same has come to the knowledge of the person threatened with that violation and he approaches the court under Article 226 giving sufficient particulars of proximate actions as would imminently lead to violation of right, should not the court call upon those alleged to have taken those steps to appear and show cause why they should not be restrained from violating that right? Instead of doing so would it be the proper course to be adopted to tell the petitioner that the court cannot take any action towards preventive justice until his right is actually violated whereafter alone he could petition for a writ of *habeas corpus?* In the instant case when the writ petition was pending in court and the appellant's right to personal liberty happened to be violated by taking him into custody in preventive detention, though he was released after four days, but could be taken into custody again, would it be proper for the court to reject the earlier writ petition and tell him that his petition has become infructuous and he had no alternative but to surrender and then petition for a writ of *habeas corpus*" The difference of the two situations, as we have seen, have different legal significance, if a threatened invasion of a right is removed by restraining the potential violator from taking any steps towards violation, the rights remain protected and the compulsion against its violation is enforced. If the right has already been violated, what is left is the remedy against such violation and for restoration of the right."

25. We must also observe that the relief prayed for in the writ petitions for an injunction restraining the respondents from making any order of preventive detention against persons from whom the impugned statements were recorded is not pressed before us, presumably for the reason that no such measure can now be restorted to at this distance of time. In this view the writ petitions praying for grant of other reliefs are certainly maintainable. We accordingly direct issue of writs forbearing the respondents from using or acting upon the impugned statements in any manner for the purpose of launching any penal action or prosecution under any enactment or enactments or continuing any penal action or prosecution against the petitioner in writ petition No. 3103 of 1991 and the husband of the petitioner in writ petition No. 3104 of 1991 under any enactment or enactments. The writ petitions are accordingly allowed. No costs.

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[1] 1984 Crl. L.J. 949.

[2] 1989 Law Weekly (Crl.) 305.

[3] (1984) 2 SCC 500 : AIR 1984 SC 718.

[4] (1988) 3 SCC 609 : AIR 1988 SC 1883.

[5] (1969) 2 SCC 662 : AIR 1971 SC 44.

[6] 1978 ELT J. 637.

[7] AIR 1961 S.C. 264.

[8] (1978) 1 SCC 248 : AIR 1978 SC 597.

[9] (1981) 4 SCC 521 : AIR 1981 S.C. 2166.

[10] (1971) 1 SCC 847 : AIR 1971 S.C. 1087.

[11] AIR 1960 SC 1125.

[12] 1990 SCC (CRP) 110.