

**C.R**

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT**

**THE HONOURABLE MR. JUSTICE P.V.KUNHIKRISHNAN**

**WEDNESDAY, THE 10<sup>TH</sup> DAY OF NOVEMBER 2021 / 19TH KARTHIKA, 1943**

**WP(C) NO. 6485 OF 2020**

**PETITIONER/S:**

DR.SIDHARADHAN K.  
AGED 64 YEARS  
NEDUMPURATH HOUSE, MARANADU P.O., KOLLAM.  
BY ADVS.  
SRI.B.S.SWATHI KUMAR  
SMT.ANITHA RAVINDRAN  
SRI.HARISANKAR N UNNI  
SMT.P.S.BHAGYA SURABHI

**RESPONDENT/S:**

- 1 STATE OF KERALA  
REPRESENTED BY ITS SECRETARY TO GOVERNMENT,  
DEPARTMENT OF AYUSH, GOVERNMENT SECRETARIAT,  
THIRUVANANTHAPURAM-695001.
- 2 THE DEPUTY DRUGS CONTROLLER  
(AYURVEDA/SIDDHA/UNANI)/LICENSING AUTHORITY,  
AROGYA BHAVAN, THIRUVANANTHAPURAM-695001.  
BY ADV GOVERNMENT PLEADER

**OTHER PRESENT:**

SMT.DEEPA NARAYANAN, SR.GP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
10.11.2021, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.R

**P.V.KUNHIKRISHNAN, J.**-----  
W.P.(C) No.6485 of 2020  
-----Dated this the 10<sup>th</sup> day of November, 2021**JUDGMENT**

Whether any permission is necessary for advertising Ayurvedic treatment given by individuals, institutions etc is the main question to be decided in this case. Nowadays if we look at newspapers or magazines, advertisements like this are usual. Even the full front page of the major newspapers in Kerala are booked for advertisement for treatment, tests, and even for advertising drugs. Nobody can blame the management of newspapers/magazines for these advertisements because these type of

WP(C) No.6485 of 2020

advertisements are their main source of income. These are published as advertisements and not as news and therefore probably they may not be responsible for the contents in the advertisement. Then who has to consider the contents of these advertisements and who has to take action, if there are any misleading advertisements in connection with the medical treatment? First I will consider the facts of this case. The above writ petition is filed with the following prayers:

- (i) to declare that the petitioner is entitled to advertise Ext.P16 and the respondents are statutorily bound to grant permission to publish Ext.P16 and that Ext.P16 is perfectly in conformity with the existing Rules and Regulation and that the respondents are legally bound to permit the petitioner to publish the same.
- (ii) to issue a writ of mandamus or any other appropriate writ, order or direction directing the respondents to permit the petitioner to advertise/publish Ext.P16 in newspapers and magazines.

WP(C) No.6485 of 2020

(iii) to issue such other writs, orders, or directions as this Hon'ble Court may deem fit and proper in the circumstances of the case.

2. The petitioner is a registered medical practitioner and holder of D.A.M from the Government Ayurveda College, Thiruvananthapuram. It is the case of the petitioner that he is having a licence to manufacture certain drugs. According to the petitioner, he hails from a reputed family of Ayurvedic practitioners and is the proprietor of N.P.Ayurveda Hospital at Kadambanadu South, Adoor, Pathanamthitta District. Exhibit P2 is an amendment to the Drugs and Cosmetic Rules, 1945, by which certain restrictions are there for the advertisement of Drugs. Pursuant to Ext.P2, the petitioner submitted an application for issuance of a unique identification number in order to facilitate publication of advertisement as per

WP(C) No.6485 of 2020

law and that has not been considered for the reason that the software is yet to be programmed. According to the petitioner, he is legally entitled to advertise the name of his hospitals and facilities therein. Subsequently, the petitioner submitted Ext.P4 application in the prescribed format to advertise Ext.P4(a). The same was rejected as per Ext.P5. In Ext.P5 it is stated by the Deputy Drug Controller (Ayurveda) that he has no authority to grant permission. That was challenged before this Court by filing a writ petition, and as per Ext.P6, an interim order was passed by this Court allowing the petitioner to provisionally publish the advertisement. The present writ petition is filed apprehending that the respondents will not allow publication of Ext.P16 notice.

WP(C) No.6485 of 2020

3. Heard the learned counsel for the petitioner and also the learned Government Pleader for the respondents.

4. The learned counsel for the petitioner submitted that the respondents are relying on Rule 170 of the Drugs and Cosmetic Rules, 1945 (for short 'Rules 1945') to contend that there is a prohibition for advertisement. The counsel submitted that Rule 170 only prohibits the advertisement of Ayurvedic, Siddha or Unani drugs. There is absolutely no bar in the rules for the advertisement of treatment. The counsel also submitted that even as per the Drugs and Magic Remedies (Objectionable Advertisements) Act, 1954 (for short 'Act 1954') there is no such prohibition. Section 3 of Act 1954 only says that there is a prohibition of advertisement of certain drugs for the treatment of certain diseases or

WP(C) No.6485 of 2020

disorders and there is absolutely no bar for the advertisement of treatment and other facilities.

5. The learned Government Pleader, on the other hand, submitted that the 'advertisement' and 'drug' are defined under Section 2(a) and (b) of Act 1954. The learned Government Pleader takes me through Section 3 and submitted that there is a prohibition for the advertisement of certain drugs for the treatment of certain diseases or disorders. The Government Pleader also submitted that the petitioner has not approached the authorities for advertisement by submitting a proper application and even without such an application, the petitioner filed this writ petition, and therefore, the writ petition itself is not maintainable.

6. I considered the contentions of the petitioner and the Government Pleader. The

learned Government Pleader is relying on Rule 170 of the Rules 1945 and Section 3 of Act 1954. I will consider Rule 170 at first. It will be better to extract Rule 170 of Rules 1945 hereunder:

**“170 Prohibition of advertisements of Ayurvedic, Siddha or Unani drugs-**

- (1) The manufacturer or his agent, of Ayurvedic, Siddha or Unani drugs, shall not participate in the publication of any advertisement relating to any drug for the use of diagnosis, cure, mitigation, treatment or prevention of any diseases, disorder, syndrome or condition.
- (2) The Ayurvedic, Siddha or Unani drug shall be advertised for the purpose other than specified in sub-rule (1) after the allotment of the Unique Identification Number.
- (3) The manufacturer of the Ayurvedic, Siddha or Unani drug shall apply for the Unique Identification Number for the advertisement issued or aired before this notification, within the period of three months from the date of the publication of this notification
- (4) The application for advertisement shall be rejected if,
  - (i) it is incomplete; or



WP(C) No.6485 of 2020

- (ii) the intended advertisement does not contain the contact details of the manufacturer; or
  - (iii) the contents of the advertisement directly or indirectly tantamount to vulgarity or obscenity; or
  - (iv) it refers to any Ayurvedic, Siddha or Unani drug in terms which suggest or calculated to lead to the use of that drug or medicine for the enhancement of height and dimensions or capacity of performance of male or female sexual organs; or
  - (v) it deposits photographs or testimonials of celebrities or government officials; or
  - (vi) it refers to any Government or Autonomous organisation of the Government, or
  - (vii) it gives a false impression about the true character of Ayurvedic, Siddha or Unani drug, or
  - (viii) it makes a misleading or exaggerated claim about the effectiveness of the said drug.
- (5) The application for allotment of the Unique Identification Number for an advertisement shall be submitted in Form 26 E-4 to the State Licensing Authority or Drug Controller specifying therein the claims such as textual references, rationale from the authoritative books, indication(s) or use(s), evidence

WP(C) No.6485 of 2020

regarding safety, effectiveness and quality of the drug.

- (6) The application fee of rupees one thousand per advertisement shall be deposited along with Form 26E-4 and other supporting documents.
- (7) The application for the advertisement shall be submitted to the Licensing Authority of the State where the corporate office of the manufacturer is located, in case the Ayurvedic, Siddha or Unani drug is licensed for manufacturing in more than one State.
- (8) The State Licensing Authority shall process the application (if required, in consultation with the concerned technical experts) for disposal within thirty days from the date of receipt of application along with complete information and shall allot Unique Identification Number for the advertisement.
- (9) The manufacturer of Ayurvedic, Siddha or Unani drug may appeal to the State AYUSH or Health Secretary for the direction in case the application for allotment of Unique Identification Number under sub-rule (8) is not disposed off within the period of 30 days.
- (10) The applicant shall furnish the required information to the Licensing Authority or Drugs Controller as and when called for, failing

which the application shall be rejected and the application fee shall stand forfeited.

- (11) The State Licensing Authority or Drugs Controller on being satisfied with the application or otherwise, shall record and convey in Form 26 E-5 the recorded contents of advertisement, reasons for rejection of application or any clarification required from the applicant.
- (12) The advertisement recorded by the Licensing Authority or Drugs Controller in Form 26 E-5 shall be valid till the date of validity of license to manufacture for sale of that drug and can be renewed thereafter.
- (13) An appeal may be filed before the Central Government against the decision of the State Licensing Authority under sub-rule (11) and the order of Central Government shall be final and binding on the appellant and the State Licensing Authority.
- (14) The State Government may notify in the Official Gazette the officers of Ayurvedic, Siddha or Unani system to undertake the monitoring of the advertisements of Ayurvedic, Siddha or Unani drugs in the print, electronic, internet and audio-visual media and maintain printed register as well as online register of the advertisements with appropriate entries including those found

WP(C) No.6485 of 2020

inappropriate or invalid and action taken against such faulty advertisements and the State Government shall provide information of the advertisements to the Central Government on quarterly basis and also as and when sought by the Central Government.

(15) The State Licensing Authority may suspend or cancel the license of the manufacturer of the Ayurvedic, Siddha or Unani drug as per the provisions of Rule 159, in case the directions given by the said authority is not complied.

(16) The Central Government shall, in the public interest, prohibit any advertisement of the Ayurvedic, Siddha or Unani drugs, by notification in the Official Gazette].

7. As far as Rule 170 is concerned, the heading of the Rule itself says that there is a prohibition of advertisement of Ayurvedic, Siddha or Unani drugs. Rule 170(1) says that the manufacturer or his agent, of Ayurvedic, Siddha or Unani drugs shall not participate in the publication of any advertisement relating to any drug for the use of diagnosis, cure, mitigation, treatment or prevention of any diseases, disorder, syndrome or

WP(C) No.6485 of 2020

condition. Therefore, it is clear that the prohibition is for advertisement relating to any drug for the use of diagnosis, cure, mitigation, treatment or prevention of any diseases, disorder, syndrome or condition. There is no prohibition for advertising the treatment given by an individual or other facilities of treatment in a hospital. The learned Government Pleader also takes me through Rule 170(2), which says that the Ayurvedic, Siddha or Unani drugs shall be advertised for the purpose other than specified in sub-rule (1) after the allotment of the unique identification number. The petitioner has no case that he wants to advertise any drugs manufactured by him or any drug used for his treatment. In such circumstances, according to me, Rules 170 of Rule 1945 is not at all applicable in the facts and circumstances of the present case. I perused the proposed

WP(C) No.6485 of 2020

advertisement of the petitioner, which is Ext.P16.  
It will be better to extract the same.

"നൂറ്റാണ്ടുകളുടെ പാരമ്പര്യമുള്ള സമഗ്ര ആയുർവ്വേദ  
ചികിത്സ

(ഡോ.കെ.സിദ്ധാർത്ഥൻ D.A.M)

കഴിഞ്ഞ 45 വർഷത്തെ സ്വന്തം ചികിത്സ പരിചയം  
കഴിഞ്ഞ 20 വർഷമായി കേരളത്തിൽ 35 ഓളം  
കേന്ദ്രങ്ങളിൽ ധാരാളം രോഗികളെ ചികിത്സിച്ചുള്ള  
പരിചയം

പ്രമേഹം, പ്രഷർ, കൊളസ്ട്രോൾ, അമിതവണ്ണം, ആസ്തമ,  
തൈറോയിഡ് രോഗങ്ങൾ, അൾസർ, വെരികോസ്  
വെയിൻ, വിട്ടുമാറാത്ത തുമ്മൽ, തലവേദന, ഹൃദ്രോഗം,  
വൃക്കരോഗം, സോറിയൊസിസ്, പഴുകിയ ത്വക്ക് രോഗങ്ങൾ,  
കരൾ രോഗങ്ങൾ, അപസ്താരം, മാനസ്സിക രോഗങ്ങൾ, ജന്മ  
വൈകല്യങ്ങൾ, വാതരോഗങ്ങൾ, സന്ധിവാതം, നട്ടെല്ലു്  
സംബന്ധമായ രോഗങ്ങൾ, ഗർഭാശയം താഴ്ന്നിറങ്ങുന്നത്,  
ഗർഭാശയമുഴ, ആർത്തവതകരാർ, മലദ്വാരം  
താഴ്ന്നിറങ്ങുന്നത്, അർശസ്സ്, ഫിഷർ, ഫിസ്റ്റുല, വിറവാതം,  
മുഖത്തും ശരീരത്തിലുമുള്ള കുറുത്ത പാടുകൾ, ഉണങ്ങാത്ത  
വൃണങ്ങൾ, ആണിരോഗം, പ്രോസ്റ്റേറ്റ് ഗ്രന്ഥിയുടെ തകരാർ  
എന്നീ രോഗങ്ങൾക്ക് ആയുർവ്വേദ ചികിത്സ ലഭ്യമാണ്.  
പ്രമേഹ വൃണത്തിന് അവയവങ്ങൾ മുറിക്കുന്നത്  
ഒഴിവാക്കാൻ ചികിത്സ ലഭ്യമാണ്."

WP(C) No.6485 of 2020

8. The remaining portion of the advertisement is only about the places and time of the visit of the petitioner for treatment. A reading of the above proposed advertisement, it is clear that there is no advertisement relating to any drug for the use of diagnosis, cure, mitigation, treatment, or prevention of any diseases, disorder, syndrome or condition. The advertisement only says that there is treatment available for certain diseases mentioned in it. According to me, there is no prohibition as per Rule 170 for advertising Ext.P16.

9. The next question is whether the provisions of the Act, 1954 prohibits the advertisement of Exhibit P16. Section 3 of Act 1954 is relied by the Government Pleader, and the same is extracted hereunder:

**“3. Prohibition of advertisement of certain drugs for treatment of certain diseases and disorders,-** Subject to the provisions of this Act, no person shall take any part in the publication of any advertisement referring to any drug in terms which suggest or are calculated to lead to the use of that drug for-

(a) the procurement of miscarriage in women or prevention of conception in women; or

(b) the maintenance or improvement of the capacity of human beings for sexual pleasure; or

(c) the correction of menstrual disorder in women; or

(d) the diagnosis, cure, mitigation, treatment or prevention of any disease, disorder or condition specified in the Schedule, or any other disease, disorder or condition (by whatsoever name called) which may be specified in the rules made under this Act:

Provided that no such rule shall be made except-

(i) in respect of any disease, disorder or condition which requires timely treatment in consultation with a registered medical



WP(C) No.6485 of 2020

practitioner or for which there are normally no accepted remedies; and

(ii) after consultation with the Drugs Technical Advisory Board constituted under the Drugs and Cosmetics Act, 1940 (23 of 1940), and if the Central Government considers necessary, with such other persons having special knowledge or practical experience in respect of Ayurvedic or Unani systems of medicines as that Government deems fit.”

10. Heading of Section 3 of Act, 1954 says that there is prohibition of advertising of certain drugs for treatment of certain diseases and disorder. Therefore, from the heading of the section itself it is clear that the prohibition is only for the advertisement of certain drugs. Then if we read Section 3(a), it only says that subject to the provisions of this Act, no person shall take any part in the publication of any advertisement referring to any drugs in terms of which suggests or are calculated to lead to use of that drug for the

WP(C) No.6485 of 2020

casualties mentioned in Clause (a) to (d). Here also, the publication of the advertisement is prohibited only referring to the drugs. In such circumstances, according to me, there is no bar in Section 3 of Act 1954 also for the advertisement of any treatment.

11. The learned Government Pleader takes me through the definition clause of 'advertisement' and 'drug' in Section 2(a) and 2(b) of Act 1954. It will be better to extract Sec.2 (a) and 2(b).

**“2. Definitions.-** In this Act, unless the context otherwise requires,-

(a) 'advertisement' includes any notice, circular, label, wrapper or other document, and any announcement made orally or by any means of producing or transmitting light, sound or smoke;

(b) 'drug' includes-

(i) a medicine for the internal or external use of human beings or animals;

WP(C) No.6485 of 2020

(*ii*) any substance intended to be used for or in the diagnosis, cure, mitigation, treatment or prevention of disease in human beings or animals;

(*iii*) any article, other than food, intended to affect or influence in any way the structure or any organic function of the body of human beings or animals;

(*iv*) any article intended for use as a component of any medicine, substance or article, referred to in sub-clauses (*i*), (*ii*) and (*iii*).

12. As per Section 2(a), the advertisement includes any notice, circular, label, wrapper or other documents, and any announcement made orally or by any means of producing or transmitting light, sound or smoke. Similarly, the drug includes all items mentioned in clause (i) to (iv) in Section 2(b). Therefore, the drug is defined in Section 2(b). Advertisement is also defined. Section 3 prohibits only the advertisement referring to any drug in terms which suggest or are

WP(C) No.6485 of 2020

calculated to lead to the use of that drug. The petitioner has no case that he wants to advertise any drug or he is going to use drugs in the treatment. He only wants to advertise his treatment and the places where he is visiting for treatment. I think there is no prohibition for such advertisement for treatment availability as per the Rule 1945 and as per the Act 1954. The only prohibition pointed out by the Government Pleader is Rule 170 of the Rule 1945 and Section 3 of Act 1954. According to me, there is absolutely no prohibition for the advertisement of treatment and the facilities of the treatment of the petitioner. Therefore, according to me, there is no prohibition to the petitioner to advertise Ext.P16. The Government Pleader submitted that the petitioner has not approached the authorities by submitting a proper application for advertising Ext.P16. When there is no prohibition in the Act and Rules, to

WP(C) No.6485 of 2020

advertise Ext.P16 and when there is no provision in the Act and Rules to get permission from the authorities for such advertisement for treatment, I think the petitioner can advertise Ext.P16.

13. But this court cannot give such a blanket order to publish advertisements about treatment. If any casualty or after effect is caused because of such treatment the petitioner alone is responsible and if any criminal/civil liability arose because of any treatment undertaken by the petitioner, he alone is responsible.

14. Before I conclude I have to take judicial notice of certain advertisements. I apprehend that there is a blatant violation of the provisions of Rule 1945 and Act 1954. Rule 170 prohibits the advertisement of Ayurvedic, Sidda or Unani drugs without permission. Moreover Rule 170(4) says

WP(C) No.6485 of 2020

that applications for the advertisement shall be rejected if it comes within any situation narrated in subclause (1) to (iv) of Rule 170 (4). Clause (iv), (v), and (viii) of Rule 170 is important. I think these clauses are violated in several advertisements. Since the violaters are not in the party array, I don't want to make any further observations. Rule 170(14) of Rule 1945 authorise certain officers to monitor such advertisements. I think a direction can be issued to the 1<sup>st</sup> respondent to issue circulars to all such officers notified as per Rule 170(14) to take appropriate steps for any violation of Rule 170 of Rule 1945 and Section 3 of Act 1945. If any complaint from any part arises, I make it clear that this court will take it very seriously. Moreover, even for advertising treatment for certain disease, some legislation is necessary to see that unqualified persons are not doing any treatment. If the state Government has and

WP(C) No.6485 of 2020

legislative incompetency, the state Government will address the Central Government highlighting the concern of this court about the inadequacy of legislation.

Therefore, this writ petition is allowed in the following manner:

- (1) The petitioner is permitted to advertise/publish Ext.P16.
- (2) I make it clear that the petitioner cannot advertise any name of the drug which he is used for his treatment and the petitioner is answerable for any consequence because of his treatment including criminal and civil liability if any.
- (3) The first respondent will issue a circular within 1 month from the date of receipt of this judgment issuing direction to all

WP(C) No.6485 of 2020

notified officers of Rule 1945 to monitor all advertisements in print and visual media to find out whether there is any violation in those advertisements especially Clause (iii) to (viii) of Rule 1945 and Section 3 of Act 1954. The violators should be dealt with in accordance to law forthwith. If any complaint is received about any inaction from any of the officers concerned, stringent action will be taken.

sd/-

**P.V.KUNHIKRISHNAN  
JUDGE**

das



WP(C) No.6485 of 2020

**APPENDIX OF WP(C) 6485/2020**

PETITIONER EXHIBITS

- EXHIBIT P1 TRUE COPY OF THE JUDGMENT IN W.P.  
(C)NO.17139/2019 DATED 01.08.2019.
- EXHIBIT P2 TRUE COPY OF THE NOTIFICATION DATED  
21.12.2018 ISSUED BY THE UNION OF INDIA.
- EXHIBIT P3 TRUE COPY OF THE ORDER IN W.P.  
(C)NO.15617/2019 DATED 07.06.2019.
- EXHIBIT P3(A) TRUE COPY OF THE ORDER IN  
W.P(C)NO.15617/2019 DATED 09.10.2019.
- EXHIBIT P4 TRUE COPY OF THE APPLICATION FILED BY THE  
PETITIONER BEFORE THE 2ND RESPONDENT DATED  
26.09.2019.
- EXHIBIT P4(A) TRUE COPY OF THE DRAFT OF THE PAPER  
PUBLICATION FOR WHICH THE PERMISSION WAS  
SOUGHT FOR.
- EXHIBIT P5 TRUE COPY OF THE ORDER NO.E/2745/2019/D.C  
DATED 18.10.2019 OF THE 2ND RESPONDENT.
- EXHIBIT P6 TRUE COPY OF THE ORDER IN W.P.  
(C)NO.34370/2019 DATED 10.01.2020.
- EXHIBIT P7 TRUE COPY OF THE ADVERTISEMENT REGARDING  
ORTHO HERB.
- EXHIBIT P8 TRUE COPY OF THE ADVERTISEMENT OF EDISON'S  
SIDDHA VAIDYASALA.
- EXHIBIT P9 TRUE COPY OF THE ADVERTISEMENT OF ASTER  
MIMS.
- EXHIBIT P10 TRUE COPY OF THE ADVERTISEMENT OF AEVAS  
BUSINESS SOLUTIONS PVT.LTD.
- EXHIBIT P11 TRUE COPY OF THE ADVERTISEMENT OF  
DR.K.V.VIJAYAN, INSTITUTE OF AYURVEDA  
MEDICAL SCIENCES.
- EXHIBIT P12 TRUE COPY OF THE ADVERTISEMENT REGARDING  
INFERTILITY.
- EXHIBIT P13 TRUE COPY OF THE ADVERTISEMENT OF PANKAJA  
KASTHURI BREATHEASY.
- EXHIBIT P14 TRUE COPY OF THE ADVERTISEMENT OF ASTER  
MEDICITY.

WP(C) No.6485 of 2020

EXHIBIT P15	TRUE COPY OF THE ADVERTISEMENT OF C.P.AYURVEDA HOSPITAL WHICH APPEARED IN THE DESABHIMANI DAILY DATED 08.01.2020.
EXHIBIT P16	TRUE COPY OF THE DRAFT OF THE PAPER PUBLICATION FOR WHICH THE PERMISSION WAS SOUGHT FOR.
EXHIBIT P17	TRUE COPY OF THE CERTIFICATE OF RENEWAL OF LICENCE TO MANUFACTURE FOR SALE OF AYURVEDIC/SIDDHA/UNANI DRUGS DATED 22.5.2020
Exhibit P18	TRUE COPY OF THE LIST OF MEDICINES APPROVED BY THE 2ND RESPONDENT.
Exhibit P19	TRUE COPY OF THE ADVERTISEMENT THAT APPEARED IN THE MANORAMA AROGYAM DATED 20.6.2021.
Exhibit P20	TRUE COPY OF THE ADVERTISEMENT THAT APPEARED IN THE IN MATHRUBHUMI AROGYA MASIKA DATED 1.2.2021.
Exhibit P21	TRUE COPY OF THE ADVERTISEMENT THAT APPEARED IN THE VANITHA DATED 23.12.2020.
Exhibit P22	TRUE COPY OF THE ADVERTISEMENT THAT APPEARED IN THE MATHRUBHUMI AGROGYA MASIKA DECEMBER, 2020.
Exhibit P23	TRUE COPY OF THE ADVERTISEMENT THAT APPEARED IN THE MANORAMA AROGYAM JULY, 2021.
Exhibit P24	TRUE COPY OF THE ADVERTISEMENT THAT APPEARED IN THE MATHURUBHUNI AROGYA MASIKA FEBRUARY, 2021.
RESPONDENT EXHIBITS	
EXHIBIT R2(a)	TRUE COPY OF THE FORM 26 E5.

/TRUE COPY/

P.S.TO JUDGE

das