

1    **18.8.2020**

**gd**

WP 5890(W) of 2020  
with  
CAN 4006 of 2020  
with  
CAN 5108 of 2020  
with  
CAN 5111 of 2020  
with  
CAN 5149 of 2020  
with  
CAN 5150 of 2020  
with  
WP 201 of 2020  
with  
WP 5378(W) of 2020  
with  
WP 5872(W) of 2020  
with  
CAN 3956 of 2020  
(Via Video Conference)

Vineet Ruia  
Vs.  
State of West Bengal & Ors.

Ms. Priyanka Agarwal  
..for the Petitioner.

Mr. Kishore Datta  
Mr. Sayan Sinha  
..for the State.

Mr. Y. J. Dastoor  
Mr. Siddhartha Lahiri  
..for the Union of India.

Mr. Anirban Ray  
Mr. Debabrata Das  
Mr. Partha Banerjee  
..for the Respondent No.8.

Mr. Aniruddha Mitra  
..for the Respondent No.9.

Mr. Sabyasachi Choudhury  
Mr. Rajarshi Dutta  
Mr. VVV Sastry  
Mr. Tridib Bose  
Ms. S. Tewary  
..for Ashok Hall Group of Schools.

Mr. Satadeep Bhattacharya  
Mr. Saptarshi Datta  
Mr. Abhijit Chakraborty  
..for Southcity International School.

Mr. Anirban Ray  
 Mr. Arunabha Sarkar  
 ..for B D M International School.

Mr. Jayanta Sengupta  
 Mr. Debabrata Das  
 Mr. Partha Banerjee  
 ..for Indus Valley World School and  
 B D Memorial School.

Mr. Debashis Saha  
 Ms. Dipika Banu  
 Mr. S. Roy  
 ..for Paramita Memorial School, Salt  
 Lake Point School and National  
 English School.

Mr. Debkumar Sen  
 Mr. Buddhadeb Das  
 ..for the applicant in CAN 5108 of 2020  
 and CAN 5111 of 2020.

Mr. Vipul Kundalia  
 Mr. Kushogra Shah  
 ..for Delhi Public School, Newtown.

Mr. Jishnu Chowdhury  
 Mr. Aditya Garodia  
 ..for DPS, Megacity & DPS, Howrah.

Mr. Subir Pal  
 ..for St. Paul's Academy, Burdwan.

Mr. Ushanath Banerjee  
 Mr. Siddhartha Banerje  
 Mr. Arindam Banerjee  
 Mr. Pijush Biswas  
 ..for La Martinere & CNI Group.

Mr. Aniruddha Chatterjee  
 Mr. Kushal Chatterjee  
 Mr. Pintu Ghosh  
 ..for W.B. Contract Carriage Owners  
 & Operators Association.

Pursuant to the request made on behalf of the court,  
 Prof. Suranjan Das, the Vice-Chancellor of Jadavpur  
 University, has consented to head the two-member  
 committee to be set up to look into the financial  
 statements furnished by the schools involved in the  
 present proceedings. The ultimate object of the exercise is

to ascertain the expenses incurred by the schools during the period that students have been away, so that an element of concession in fees, if justified on facts, can be passed on to the students.

The other member on the committee will be Prof. Gopa Datta, a former head of the Secondary Council in the State who has retired as a professor at Jadavpur University. Prof. Datta has also consented to take up the assignment in public interest.

All the schools involved in the present proceedings – those 112 originally named and the others subsequently included, the particulars whereof have been circulated on August 17, 2020 – will furnish financial statements of such schools for the months of January to July, 2020 together with the figures for the months of January to July, 2019. The statements should be furnished in a tabular form. The statements should indicate figures and contain only such literature as may be unavoidable. The format of a table and the other heads of disclosure has been prepared and is appended as a part of this order. It is made clear that the appended table is indicative and not exhaustive. In other words, if further heads need to be carved out for accurate and full disclosures to be made by the schools, it will be open to the schools to do so.

The statements should be filed by all the schools involved in the present proceedings by August 29, 2020. The statements ought to be certified by the regular auditors of the relevant schools or by a chartered accountant, if the school does not have any regular auditors. The form of declaration to be furnished by the

auditors or chartered accountant has also been indicated in the appendix. Every statement will be verified by an affidavit to be filed by, preferably, the head of the school or by such person who is conversant with the financial details of the relevant school. A form of the affidavit has been prepared and is appended to this order. Advocate-on-Record for every school will identify the maker of the affidavit before a Notary Public or an Oath Commissioner before whom the affidavit would be executed by the relevant executant.

The original of the statement accompanied by the affidavit will be filed in court. Copies of such statements together with the accompanying affidavit will be filed before the committee at the following e-mail ID: [comm.wp5890w@gmail.com](mailto:comm.wp5890w@gmail.com).

Such mail will be accessed by only this court and the committee. The password will be communicated by this court to the members of the committee individually.

The committee will vet the figures submitted by the schools. The committee will look into the laws, regulations and guidelines of the concerned Boards with which the schools are affiliated and ascertain whether the quantum of fees or heads of charges resorted to by the schools are in consonance with the laws, rules and regulations of the relevant Board. For the moment, the committee will look into the veracity of the figures on the basis of the committee's assessment and the permissibility of the quantum of fees or the heads in accordance with the rules applicable to the parent Boards.

No party or other person interested in the present

proceedings will communicate with the members of the committee nor will the committee entertain any person in such regard. The only communication with the members of the committee will be for the purpose of furnishing the statements or correcting the figures; and all of such activity has to be by mail only and not in any physical or other form.

In the event the committee requires to consult any government advisories or notifications or the like, the committee will be entitled to contact learned Advocate-General at the e-mail ID of learned Advocate-General which will be furnished to the members of the committee by this court.

The matter will appear next on September 7, 2020, subject to such day not being a lockdown day. In the event of a lockdown on such day, the matter will appear on the immediate next available working day.

It is hoped that on the returnable date the committee will indicate its tentative views on the figures and the particulars submitted and the permissibility of the charging of the fees in accordance with the governing rules of the parent Boards. It is made clear that the time to furnish the statements will not be enlarged and correct figures should be furnished within the time stipulated. Unavoidable corrections may be carried out, but not beyond August 31, 2020.

It is made clear that the committee will be entitled to engage any chartered accountant or firm of auditors for the purpose of verification or going into the accounts and the reasonable expenses therefor will be directed to be

paid by the petitioners. It will also be open to the committee to appoint a secretary to collate the documents and assist in the functioning of the committee. The reasonable expenses in such regard will have to be subsequently reimbursed by the petitioners herein.

As far as the G.D. Birla Centre of Education is concerned, it appears that a civil suit has been instituted in the district judiciary. However, such suit is limited to a few of the parents of the students of such school. Parents of other students of such school are part of the forum of parents supporting the petition. As such, any order passed by the relevant district court which is contrary to the orders subsisting in the present petition will be of no effect.

It is recorded that it is a bus-owners' syndicate or association that has applied to be impleaded, not a bus drivers' association as erroneously indicated in the order dated August 17, 2020.

(Sanjib Banerjee, J.)

(Moushumi Bhattacharya, J.)

The table and affidavit  
formats are appended  
to this order.

I			
SL NO.	INCOME	SL NO.	EXPENDITURE
1	Monthly Fees	1	Teachers' Salaries
2	Periodic Session Fees	2	Other Staff Salaries
3	Tiffin Charges, if any	3	Licence Fee or Rent or Like Charges, if any
4	Sports Charges, if any	4	Electricity
5	Laboratory Charges, if any	5	Corporation Tax
6	Bus Charges, if any	6	Maintenance Charges
7	Other Fees (Specify & Break into Separate Heads, if applicable)	7	Conservancy Charges
		8	Printing & Stationery
		9	Transportation Charges, if any
		10	Repayment of Loan, if any
		11	Monthly or Periodic Installments, if any
		12	Other Expenses (to be broken up into individual heads, if applicable)

**II**

A categorical statement by every individual school that no teacher or other staff has been terminated, whether contractual or permanent. If the services of any staff have been terminated, whether contractual or permanent, the particulars thereof; and the consequential financial implication.

**III**

Pay-cuts, if any; and the consequential financial implication.

**IV**

The heads, according to the individual schools, for which no expenditure has been required during the lockdown.

**V**

Additional Expenses, if any, for online classes and online examinations (full break up under various heads, if applicable).

THIS STATEMENT HAS TO BE CERTIFIED BY THE AUDITORS OF THE SCHOOL, OR A CHARTERED ACCOUNTANT IF THERE IS NO REGULAR AUDITOR, AS BEING TRUE TO THE RECORDS PRODUCED.

**A F F I D A V I T**

The Statement will be filed, along with the auditor or chartered accountant’s declaration, accompanied by an affidavit in the following form:

I, \_\_\_\_\_(Name), residing at \_\_\_\_\_(Address), being the \_\_\_\_\_ (Designation) of the \_\_\_\_\_ (Name of the School) do hereby solemnly affirm and state as follows:

- 1. That the contents of the accompanying statement are true and correct and are borne from the records of the\_\_\_\_\_ (Name of the School).
- 2. That no material financial aspect has been concealed in furnishing the accompanying statement.

DATE:\_\_\_\_\_



Solemnly affirmed by the  
said..... (Name) Before  
.....(Designation or  
Identification of the Notary  
Public or Oath Commissioner).

The said ..... (Name of  
executant) has been identified  
by me.

(Signature and Name of  
Advocate-on-Record).