MB/24/2013
Helsinki, 18.6.2014

Report from the Chairman of the Board of Appeal

34th Meeting of the Management Board 17-18 June 2014

Item	12 a
Action	For information
Status	Final - internal

Action requested

1. The Management Board (hereinafter the 'MB') is invited to note the activities of the Board of Appeal (hereinafter the 'BoA') since the last Report to the Management Board in June 2013.

2. The MB is invited to comment on the content of this report.

Background

As part of ECHA's organisation, the BoA reports its activities in the Annual Report of the Agency[1] and plans its short term and long term activities within the annual and multiannual work programme of the Agency (available on ECHA's website). The Chairman of the BoA gives more detailed information at the June plenary session of the Management Board as part of the MB Rolling Plan. Annex I to this report contains a more detailed report on the work of the BoA during the reporting period covering the June 2013 to June 2014 period.

In addition, the BoA has also been in regular contact with the Management Board Working Group for the BoA (the 'MBWG-BoA'), whose members[2] carry out the tasks of the reporting officers for the BoA members. This year, for the first time, the MBWG-BoA will also present its report to the plenary providing more comprehensive information on BoA developments from different perspectives.

Matters for consideration

1. After dealing with more than 40 appeals since its establishment in 2009, the BoA is now a mature body of ECHA, whose aim is to provide legal redress by deciding upon complex REACH and Biocidal Product Regulation (the 'BPR') related matters and to deliver high quality decisions in a timely fashion. The BoA is dealing with a rising number of appeals and has consolidated its case handling practices[3]. Since the last report to the MB in June 2013, 26 new appeals have been lodged and 15 cases were closed with a final decision. All decisions have been taken within the deadline used as a performance indicator in the annual Working Programme[4]. The appeals related to dossier evaluation and, in particular, compliance checks, read-across proposals and substance identity, proved to be legally and scientifically complex. The BoA has received in the reporting period the first appeals contesting ECHA's decisions on substance evaluation[5].

[1] Activity 9
[2] Mrs Ana Fresno, Messrs Bjorn Hansen and Jan-Karel Kwisthout
[3] Oral hearings, written submissions, evidence, etc
[4] 90 w/d from the day the case is ready for decision, i.e. when oral hearing is concluded or if no oral hearing is requested, 14 days after the closure of written procedure.
[5] See Table of all appeals since 2009 in Annex III and graphics in Annex IV

2. The appeal system as foreseen by REACH is functioning well. It provides legal redress to the stakeholders, meaning that some appellants obtain their goal through the use of the appeal process. Furthermore, both parties to the appeal process (ECHA-Secretariat and the appellant) obtain their objectives, as in those cases which were settled during the appeal proceedings. BoA decisions are important not only to the parties involved in appeal proceedings but also to stakeholders generally. In addition, the appeal system and appeal proceedings serve to clarify grey areas and uncover shortcomings that ECHA or appellants appropriately address during the REACH processes. In this way, BoA decisions contributes to the continuous improvement of steps that all the stakeholders under the REACH take when carrying out the roles and processes provided (thus far) by the REACH Regulation.

3. In the next reporting period the BoA will deal with:

- the first substance evaluation cases which are likely to bring new and complicated legal and scientific issues;
- the first appeals under the BPR (Regulation (EU) 528/2012);
- a review of the rules of organisation and procedure of the BoA[6];
- changes in the composition of the regular BoA (appointment of a new legally qualified member)

Attachments:

- Annex I Report from the Chairman of the Board of Appeal
- Annex II List of BoA Members with their terms of office and staff numbers related to the Registry of the BoA
- Annex III Table of Appeals since 2009
- Annex IV Graphics Statistics

[6] Commission Regulation (EC) No 771/2008

ANNEX I

Report from the Chairman of the Board of Appeal

1. Summary

Since its creation in 2009 the BoA has dealt with 45 appeals. The BoA has had an increase in the number of appeals in recent reporting periods: this period had 26 appeals whereas June 2012 to June 2013 had 8 appeals and June 2011 to June 2012 had only 5 appeals. Over the reference period of this report, the BoA adopted 15 final decisions. In 4 cases the BoA dismissed the appeal, in 4 cases the BoA decided in favour of the appellants, and 7 cases were closed after the appellants withdraw their appeals (in one case because the Executive Director rectified the contested decision and in 6 cases because the parties settled a case during the appeal proceedings). There are currently 14 appeals pending before the BoA.

The feedback received from representative stakeholders confirms that the BoA has made a number of high quality decisions covering some difficult and complex ground; related in particular to dossier evaluation, read-across proposal; the responsibilities of registrants, the Agency and national enforcement authorities, substance identity, and the principle of good administration. During this period, the BoA also considered data sharing related appeals as a case of first impression (there was also an appeal on this issue in 2011 but it was withdrawn by the appellant before a decision was taken on its merits). Notably a number of appeals contesting SME status decisions have been filed before the BoA. A common theme has been the examination of admissibility claims related to, in particular to 'SME appeals' and the admissibility of new evidence. During the reporting period the BoA received several appeals challenging the revocation of a registration due to insufficient payment of the registration fee (SME status review). The appellants withdrew some of these appeals after a settlement between them and the Agency during the appeal process. The BoA also received its first appeals challenging substance evaluation.

Many appeals contained claims for confidentiality and were later subject of applications to intervene. The appeals also prompted the BoA to decide on new procedural issues. For example, whether to join several cases into a single case to handle them more efficiently, and whether to stay the proceedings if the circumstances of the case so dictated (e.g. where the appellant also challenged the same ECHA's decision before the General Court). Parties, particularly appellants, requested oral hearings. These hearings gave parties the opportunity to express their arguments directly before the BoA, which in turn benefitted from the chance to ask questions to the parties and interveners involved. During the reporting period, the BoA held four hearings.

During the handling of each case, the BoA took a considerable number of procedural decisions (for example, addressing applications to intervene, addressing requests for time extensions, summons to hearings, decisions staying the proceedings, joining similar cases). The Chairman decided some other claims requesting information to be kept confidential. In line with the transparency values of ECHA, the BoA publishes all its final decisions. Since August 2013 certain procedural decisions from closed cases that address confidentiality claims and intervention requests have been published on ECHA's website (see also Annexes III and IV).

As foreseen in Article 89(2) of the REACH Regulation, three Legally Qualified Alternate Members of the Board of Appeal and one alternate Chairman were called to participate in cases due to unavailability of permanent members of the BoA, thereby ensuring the continuous

operability of the BoA. The MBWG-BoA was duly informed of those designations and the Chairman of the BoA reported in detail on this issue.

Finally, REACH defines the BoA as a part of ECHA. As such BoA decisions are, and should be seen as, part of the process of continuous improvement of ECHA's operations, complementary to the many other activities taking place in this regard in ECHA. ECHA is a 'learning organisation' and the BoA's decisions aim to contribute to this end.

2. Findings from Appeal Cases to Date[7]

The next section of this report summarises some of the key findings from BoA decisions.

Confirming Agency's positions:

Burden of proof when proposing adaptations, read-across information and waiving statements

The Agency is not obliged to compile arguments on behalf of the registrants when assessing read-across adaptations or waiving statements. The burden of proof is for registrants (see decisions A-001-2012; A-004-2012; A-006-2012).

It is within the Agency's margin of discretion to assess and decide whether the uncertainty inherent to a read-across proposal is acceptable or not (A-001-2012).

Registrant's Duties

It is the responsibility of the registrant to keep up to date the information related to its contact point in its REACH-IT account (i.e. any changes should be notified to ECHA) (A-005-2012).

Substance identity: interpretation of "stabiliser" (vs essential constituent)

When a registrant declares that an additive acts as a stabilizer, it has to provide sufficient information to show that the primary function is to ensure stability (A-001-2013). The presence of that essential constituent should be referred to in the chemical name of the registered substance to reflect the actual identity.

Areas for improvement

Observing the principle of sound administration

-When notifying a decision to a registrant, the Agency should be able to produce evidence of the date on which the decision was received by the addressee (A-005-2012)

-When the Agency (via the Executive Director) decides to rectify a decision, all the consequences that the rectification may cause should be taken into consideration; e.g. not providing a deadline for compliance likely results in the impossibility of compliance (A-007-2012)

-The Agency should, in principle send the communications to the registrant in the language of its own (registrant's) Member State. Registrants may however agree with the Agency to receive documents in a language other than that of its own Member State. Such an agreement would have to be explicit and based on a genuine choice (A-002-2013).

Compliance Check

-When exercising its discretion the Agency must look at all the information that must be taken

[7] See Table on Annex III; in addition, all BoA decisions and the case announcements are available on line on ECHA web site

into account in order to assess a complex scientific situation (A-005-2011)

-The Agency is obliged to clearly and precisely inform registrants in due time of the deadline after which updates of the dossier will not be taken into consideration in the decision-making process (A-003-2012)

-Where a dossier potentially contains information on more than one substance, the Agency cannot unilaterally dictate, based on assumptions, which of those substances should be the subject of the registration dossier in question (A-008-2012)

-When the Agency requires studies that are additional to the standard information requirements, the Agency should ensure that vertebrate animal testing is only undertaken as a last resort (A-005-2011)

-Roles and responsibilities: it is the responsibility of the MS enforcement authorities to take action if they consider that a manufacturer or importer has failed to register a substance in accordance with REACH. It is for the Agency to verify whether the registration dossier complies with the information requirements specified in the REACH Regulation for registration purposes. However, the Agency is not competent to instruct a particular company to register a particular substance or substances. It is the duty of every registrant to identify the substances they intend to register to comply with the REACH Regulation (A-008-2012).

Other issues

-Suspensive effect of appeals: when an appeal requesting to perform a test by a certain deadline is dismissed, the BoA sets that deadline anew, ordering the appellants to submit the required information within the same period of time counted from the date of the BoA decision (A-004-2012; A-006-2012; A-001-2013)

-The SME verification process is not an autonomous process outside the scope of BoA's review. The Agency would not carry out SME verifications if it were not required to ascertain that the registrant provided all the elements required for a registration under the REACH Regulation, and in particular the correct registration fee. It is therefore part of the registration completeness check pursuant to Article 20(2) of the REACH Regulation which ultimately leads to a registration decision, which is under the scope of review of the BoA according to the Article 91(1) of REACH Regulation.

The distinction between 'technical completeness' and 'financial completeness' has been created by the Agency so that it could process registrations in accordance with the requirements and deadlines provided by the REACH Regulation. However, it cannot deprive the registrant of the possibility of administrative legal redress of the ECHA decisions offered by the REACH Regulation (A-002-2013).

3. The work on appeals: who, how and when

The BoA is expected to deliver high quality decisions. In doing so, the BoA should also, as any other public body, consider how to improve its efficiency in terms of time and efforts without compromising the quality of its decisions. These goals must be considered realistically in light of the BoA's resources: three BoA members (during the reporting period the circumstances required that alternate/additional legally members joined the BoA, the Registry unit team of eight staff members (Registrar, three legal advisors, two assistants and two secretaries).

Other elements that should also be mentioned in order to better understand how the BoA works:

- Working with transparency: as required by REACH all cases are announced and published on ECHA's website. All final decisions are also published and from August 2013 certain procedural decisions on intervention applications and on confidentiality claims are also published on the

Agency's website. Publishing our decisions should be the best guidance for stakeholders as they can inform themselves of the approaches taken by the BoA in cases that it considered thus far. This can help the appellants to better understand the outcome of the given REACH process and the Agency to accordingly amend its administrative practices. The publication of confidentiality decisions has also helped to refine or avoid unnecessary requests (e.g. appellants know that it is not necessary to request confidential treatment for personal data because the BoA has already stated that personal data are not disclosed to third parties by application of Article 8 of Regulation 45/2001). That practice has therefore also significantly reduced the number of requests and allowed the BoA to focus on more substantial aspects of the appeal process.

- Learning from experience: systematic review of our practices and specially taking lessons from how things were dealt with in previous cases has helped the BoA to refine its processes; e.g. preparation and development of oral hearings have been standardized and simplified, reducing costs (some hearings and case meetings were held via teleconference) and effort (summons have been standardized). The written part of the proceedings has been also improved by framing at an early stage the information relevant for the decision making and avoiding the collection of unnecessary documents and evidence. This importantly reduces the effort and time spent with unnecessary information which also distracts the attention from the core elements of a case.

- Maintaining high quality standards for each decision: a well-reasoned, sound and rigorous decision can persuade appellants not to challenge the decisions before the General Court and in that way avoid additional efforts and expenses that the Agency would need to undertake in defending the case before the Court. So far none of the appellants, whose appeal had been dismissed by the BoA's decision, has decided to challenge the decision before the General Court. Only in one case, the intervener in that case decided to challenge the decision of the BoA before the General Court.

- BoA's decisions should also encourage ECHA to further improve its administrative practices so that future appeals may be avoided. A learning organization as ECHA should therefore profit from BoA decisions.

- Improve interaction between BoA members, AAMs and the Registry: During the reporting period the Alternate/Additional Members of the BoA have proven to be essential in guaranteeing the operability of the BoA. This shows how important it is for the system to have a team of trained and motivated members. In this context it should be mentioned that the Chairman updates the AAMs on a quarterly basis about the activities of the BoA and in particular about the decisions taken. The annual workshop with AAMs, BoA and the Registry will be held this year in October. It will provide the opportunity to discuss key issues occurring during the processing of appeal cases and additionally to share experience with those members who did not yet participate in cases, on the AAMs' interactions with the rest of the case team. It will assist in preparing them for their possible future involvement in cases. Considering that currently the BoA is constantly working with one alternate legally qualified member, regular members work together with alternate members and Registry staff efficiently and are successful in processing of appeals. A documented system for conflict of interest checking has been implemented with all BoA members and alternates regarding each appeal.

  With regard to the duration of appeals, whilst there is no legal deadline for deciding on appeals, the BoA has set a timing performance indicator[8] to decide on the cases (90 working days starting from the conclusion of the oral hearing or, if no hearing has been requested, 14 days after the closure of the written procedure). In the reporting period all cases have been decided within this time. During the reporting period the longest time spent in processing of an appeal has been 17 months.

[8] Annual work programme

4. Looking forward

The next reporting period will most likely see the BoA dealing with the following matters:

New appeals on Substance Evaluation (SEv)

At the time of drafting this report three SEv related appeals have been lodged. The novelty and complexity of the substance matter as regards those appeals as well as the procedural peculiarities of these kinds of cases (e.g. a contested decision could have several addressees) will require extensive legal and technical examination and are likely to create new administrative practices in handling related issues.

New appeals on Biocides

The first appeals against ECHA decisions taken under the BPR are expected by the end of 2014. The BoA will therefore process those appeals during the course of 2015. At the same time, the BoA aims to improve its capacity in the area of the BPR in order to ensure that high quality decisions are taken in a timely manner. Training has been provided by the operational unit of ECHA and the Commission. The BoA will also continue to raise awareness among stakeholders on the scope of appeals and the appeals process under the BPR.

Review of the Rules of Organization and Procedure of the Board of Appeal (Commission Regulation (EC) No. 771/2008)

At the 32nd meeting of the Management Board, the Working Group for the Board of Appeal presented its opinion on the need to review the Rules of organisation and procedure for the Board of Appeal. The Commission will undertake the review in cooperation with the BoA, ECHA Secretariat and the Management Board through the Working Group for the BoA. The review will include procedural changes in appeals handling and organisational aspects for the BoA. The Working Group will report to the plenary this year for the first time after the Chairman's June report on this matter. In the Chairman's opinion, the BoA's organisational changes should be based on the need of the BoA and its members to be, and to be seen to be, independent and impartial. In the same vein, to be efficient and, most importantly, for high quality and robust decisions to be adopted, the BoA should count on the appropriate administrative structure to support its work and to give to the outside world the right perception of independence and impartiality within ECHA.

As regards other possible changes affecting the appeals procedure, the BoA will cooperate with the Commission by providing its feedback based on its experience so far.

Changes in the BoA team[9]

In April 2014 the term of office of the regular legally qualified member (Ms Mia Pakarinen) ended. The recruitment for a new member is on-going and in the course of the following weeks or months a new legally qualified member will be appointed. The term of office of the BoA Chairman was prolonged for additional five years.

As regards the alternate and additional members, the terms of office of the two technically qualified alternate members (Ms Jonna Sunell and Mr Arnold van der Wielen) have been prolonged for a new mandate of 5 years, until 2019. One of the alternate Chairman (Mr Andreas Bartosch) decided not to continue after the end of his current term (November 2014). The recruitment of new legally qualified alternate members is also on going and the appointments should come in the course of the coming weeks.

Finally, it is with great sadness that we have to report to the MB on the demise of Mr Marc Pallemaerts who was one of the alternate legally qualified members of the BoA. The BoA

[9] See table with all members and their respective term of office in Annex II

should like to place on record its appreciation for his contribution to its work. He was an alternate from the early days of the BoA and was an active participant in its annual meetings. More recently he was one of the members of the BoA for case A-001-2013, with the final decision being published on 9 April 2014 only shortly before his death. He contributed in a very positive way to the body of case law being developed by the BoA. His input to the work of the BoA will be greatly missed.

- **Annex II Table of BoA members and their terms of office**
- **Annex III Table of Appeals**
- **Annex IV Statistics**

ANNEX II

Table of BoA members: full time and alternate members

Name	Role	Term started	Term ends
Mercedes **ORTUÑO**	Chair	15 Apr 2009	14 Apr 2019
Andrew **FASEY**	TQM	11 Mar 2011	29 Feb 2016
Position Vacant	LQM	Selection on-going	
Christoph **BARTOS**	Alt Chair	15 Oct 2010	14 Oct 2015
Andreas **BARTOSCH**	Alt Chair	15 Oct 2009	14 Oct 2014
Ioannis **DIMITRAKOPOULOS**	Alt Chair	15 Oct 2010	14 Oct 2015
Cristopher **HUGHES**	Alt Chair	15 Oct 2010	14 Oct 2015
Harry **SPAAS**	TQAAM	01 Dec 2010	30 Nov 2015
Jonna **SUNELL-HUET**	TQAAM	16 May 2009	15 May 2014
Arnold **VAN DER WIELEN**	TQAAM	16 May 2009	15 May 2014
Barry **DOHERTY**	LQAAM	15 Apr 2009	14 Apr 2019
Rafael **LÓPEZ PARADA**	LQAAM	15 Apr 2009	14 Apr 2019
Position Vacant	LQAAM	Selection on-going	

Registry Unit supporting BoA's work

- 1 Registrar: Sari **HAUKKA**
- 2 TA and 1 CA, legal advisors
- 2 TA, assistants
- 2 secretaries

ANNEX III

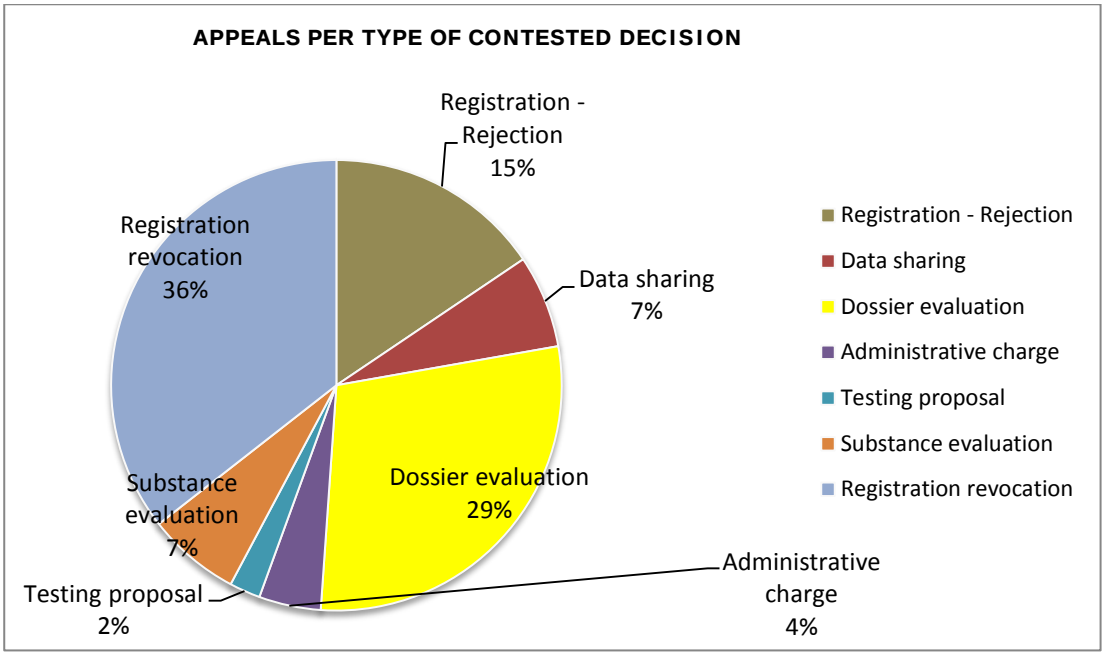
Appeal cases since 2009

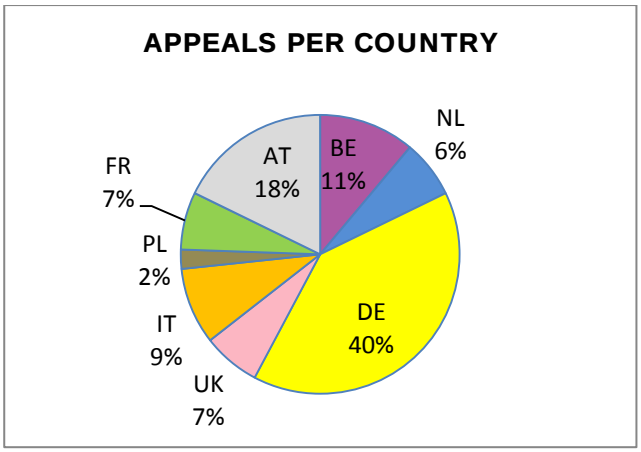
Case No.	File Date	Appellant	Keywords	Result / decision date
A-007-2014 OPEN	27/05/2014	SA Azko Nobel Chemicals NV	Testing proposal	
A-006-2014 OPEN	26/05/2014	International Flavors & Fragrances B.V.	Substance evaluation	
A-005-2014 OPEN	26/05/2014	Collective appeal representing several Appellants	Substance evaluation	
A-004-2014 OPEN	16/05/2014	Collective appeal representing several Appellants	Substance evaluation	
A-003-2014 OPEN	17/04/2014	Aluwerk Hettstedt GmbH	SME status	
A-002-2014 OPEN	17/04/2014	Richard Anton KG	SME status	
A-001-2014 OPEN	15/01/2014	CINIC CHEMICALS EUROPE SARL	Testing proposal Information in other dossiers	
A-022-2013 OPEN	12/12/2013	REACheck Solutions GmbH	Registration Completeness check Absence of data sharing	
A-021-2013 OPEN	20/11/2013	Zementwerk Hatschek GmbH	Revocation of registration number	
A-020-2013 OPEN	11/11/2013	Ullrich Biodiesel GmbH	Rejection of registration	
A-019-2013 OPEN	25/10/2013	Solutia Europe sprl/bvba	Statement of compliance	
A-018-2013 CLOSED	23/10/2013	BASF SE	Compliance check	Final Decision 05/12/2013 Rectified by ED
A-017-2013 OPEN	14/10/2013	Vanadium R.E.A.C.H. Forschungs- und Entwicklungsverein	Data-sharing Permission to refer	
A-016-2013 OPEN	15/10/2013	Marchi Industriale SpA	SME status 'Linked enterprises'	
A-015-2013 A-014-2013 A-013-2013 A-012-2013 A-011-2013 CLOSED	09/09/2013	Confidential	Revocation of registration number	Final Decision 01/04/2014 Withdrawal by Appellant
A-010-2013 CLOSED	29/08/2013	Tecosol GmbH	Revocation of registration number SME status	Final Decision 22/01/2014 Withdrawal by Appellant
A-009-2013 A-008-2013 A-007-2013 CLOSED	15/08/2013	Hermann Trollius GmbH	Revocation of registration number SME status	Final Decision 08/01/2014 Withdrawal by Appellant
A-006-2013 CLOSED	15/08/2013	Hermann Trollius GmbH	SME status Language of communication	Final Decision 08/01/2014 Withdrawal by Appellant

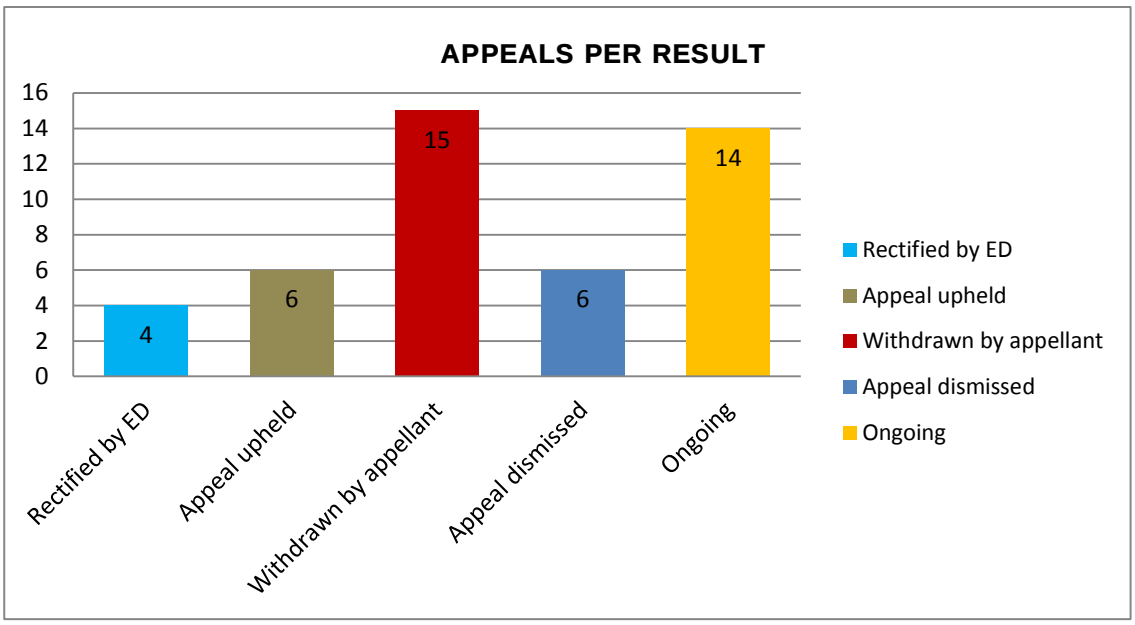
Case No.	File Date	Appellant	Keywords	Result / decision date
A-005-2013 OPEN	07/08/2013	Vanadium R.E.A.C.H. Forschungs- und Entwicklungsverein	Data sharing Permission to refer	
A-004-2013 CLOSED	01/08/2013	Cromochim SpA	Revocation of registration number SME status	Final Decision 05/12/2013 Withdrawal by Appellant
A-003-2013 CLOSED	08/05/2013	Poudres Hermillon Sarl	Revocation of registration number SME status	Final Decision 14/01/2014 Withdrawal by Appellant
A-002-2013 CLOSED	19/04/2013	Distillerie DE LA TOUR.	Revocation of registration number SME status Administrative charge	Final Decision 21/05/2014 Appeal upheld
A-001-2013 CLOSED	08/02/2013	Infineum UK Ltd	Compliance check Substance identity	Final Decision 09/04/2014 Appeal dismissed
A-008-2012 CLOSED	02/10/2012	PPH UTEX Sp. z o.o.	Compliance check Substance identity	Final Decision 03/04/2014 Appeal upheld. Appeal fee refund
A-007-2012 CLOSED	28/09/2012	Italcementi Fabbriche Riunite Cemento S.p.A. Bergamo	Substance identity UVCB Compliance check	Final Decision 25/09/2013 Appeal upheld
A-006-2012 CLOSED	20/09/2012	Momentive Specialty Chemicals B.V.	Compliance check Use of read-across data	Final Decision 13/02/2014 Appeal dismissed
A-005-2012 CLOSED	01/08/2012	SEI EPC ITALIA SpA	Administrative charge SME status	Final Decision 27/02/2013 Appeal dismissed
A-004-2012 CLOSED	05/07/2012	Lanxess Deutschland GmbH	Compliance check Testing involving animals	Final Decision 10/10/2013 Appeal dismissed
A-003-2012 CLOSED	25/05/2012	THOR GmbH	Compliance check Updated dossier	Final Decision 01/08/2013 Appeal upheld
A-002-2012 CLOSED	30/04/2012	BASF SE	Testing proposal Updated dossier	Final Decision 21/06/2012 Rectified by ED
A-001-2012 CLOSED	24/01/2012	Dow Benelux B.V.	Compliance check Rejection of suggested read-across	Final Decision 19/06/2012 Appeal dismissed
A-006-2011 CLOSED	03/08/2011	5N PV GmbH	Administrative charge SME status	Final Decision 30/11/2011 Withdrawal by Appellant
A-005-2011 CLOSED	21/06/2011	Honeywell Belgium N.V.	Compliance check Testing involving animals	Final Decision 29/04/2013 Appeal upheld
A-004-2011 CLOSED	11/04/2011	Kronochem GmbH	Rejection of registration Registration fee	Final Decision 07/10/2011 Appeal dismissed
A-003-2011 CLOSED	21/02/2011	BASF SE	Data-sharing Permission to refer	Final Decision 27/05/2011 Withdrawal by Appellant
A-002-2011 CLOSED	11/02/2011	Feralco (UK) Ltd	Rejection of registration Incomplete dossier	Final Decision 31/03/2011 Rectified by ED
A-001-2011 CLOSED	11/02/2011	Feralco Deutschland GmbH	Rejection of registration Incomplete dossier	Final Decision 31/03/2011 Rectified by ED
A-001-2010 CLOSED	21/12/2010	N.V. Elektriciteits – Produktiemaatschappij Zuid-Nederland EPZ	Rejection of registration Registration fee	Final Decision 10/10/2011 Appeal upheld
A-001-2009 CLOSED	16/09/2009	Specialty Chemicals Coordination Center sa/nv	Rejection of registration Incomplete dossier	Final Decision 31/10/2009 Rectified by ED

ANNEX IV

Graphics






APPEALS PER RESULT
16
14
12
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8
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15
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14
Rectified by ED
Appeal upheld
Withdrawn by appellant
Appeal dismissed
Ongoing
Rectified by ED
Appeal upheld
Withdrawn by appellant
Appeal dismissed
Ongoing