

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 7TH DAY OF APRIL, 2026

PRESENT

THE HON'BLE MR. VIBHU BAKHRU, CHIEF JUSTICE

AND

THE HON'BLE MR. JUSTICE C.M. POONACHA

COMMERCIAL APPEAL NO. 502 OF 2025



BETWEEN:

1. KOMTECH PLASTIC TECHNOLOGIES
INDIA PRIVATE LIMITED
A COMPANY INCORPORATED UNDER
THE COMPANIES ACT, 1956
HAVING ITS REGISTERED OFFICE AT:
NO. 81 & 82 (B1 AND B2), 7TH MAIN
PEENYA INDUSTRIAL AREA
III PHASE, PEENYA
BANGALORE, KARNATAKA - 560 058, INDIA
REPRESENTED BY ITS
AUTHORIZED REPRESENTATIVE
MR. BARATH COUMAR RAMADAS

...APPELLANT

(BY SMT. POORNIMA HATTI, ADVOCATE)

AND:

1. ZRII TECHNOLOGIES INC
A COMPANY INCORPORATED UNDER
THE LAWS OF CANADA
HAVING ITS REGISTERED OFFICE AT:
1604-195 WYNFORD DRIVE TORONTO
ON M3C 3P3 CANADA
REPRESENTED BY ITS DIRECTOR
MR. RAJNEESH MATHUR

...RESPONDENT

(BY SRI S.R. KAMALACHARAN, ADVOCATE FOR
SRI PRADEEP S. SAWKAR, ADVOCATE)



THIS COMMERCIAL APPEAL IS FILED UNDER SECTION 13 (1-A) OF COMMERCIAL COURTS ACT, PRAYING TO ALLOW THE APPEAL AND SET ASIDE THE JUDGMENT DATED 19.07.2025 PASSED BY HON'BLE LXXXVII ADDITIONAL CITY CIVIL AND SESSIONS JUDGE, COMMERCIAL COURT, BENGALURU (CCH-88) IN COMMERCIAL ORIGINAL SUIT NO.8430/2018 (PRODUCED AT ANNEXURE-A) AND ETC.

THIS COMMERCIAL APPEAL HAVING BEEN HEARD AND RESERVED FOR JUDGMENT, COMING ON FOR PRONOUNCEMENT THIS DAY, JUDGMENT WAS PRONOUNCED AS UNDER:

CORAM: HON'BLE MR. VIBHU BAKHRU, CHIEF JUSTICE
and
HON'BLE MR. JUSTICE C.M. POONACHA

C.A.V. JUDGMENT

(PER: HON'BLE MR. VIBHU BAKHRU, CHIEF JUSTICE)

1. The appellant, a private limited company incorporated under the Companies Act, 1956, has filed the present appeal impugning the judgment and decree dated 19.07.2025 (as corrected by an order dated 18.10.2025) [**impugned judgment**] rendered by the LXXXVII Additional City Civil and Sessions Judge, Commercial Court, Bengaluru (CCH-88) [**Commercial Court**] in Com.O.S.No.8430/2018.

2. In terms of the impugned judgment, the respondent [hereafter, referred to as '**the plaintiff**'] has been declared as the absolute owner of 3,90,682 equity shares of the appellant company. Further,

the appellant is also directed to pay an amount of USD 114,041 or ₹1,21,91,900/- along with 9% *pendente lite* and 18% future interest till the date of payment.

3. The plaintiff had also sought a mandatory injunction directing the appellant to account for the dividends, benefits and payments received in respect of the shares (3,90,682 equity shares of the appellant) with interest. However, the learned Commercial Court did not render any decision in this regard but observed that the same requires a separate inquiry.

PLAINT

4. The plaintiff had filed the said suit, *inter alia*, stating that it is a company, which was incorporated and registered under the law of Canada in the year 2014. It is engaged in the business of plastic products and tooling. It claimed that it is a creditor and a shareholder of the appellant company by assignment. It claimed that certain debts due by the appellant were assigned to the plaintiff by Mrs Niti Mathur in terms of an Assignment Agreement dated 06.06.2016. According to the plaintiff, the appellant was indebted to the extent of USD 114,041, and was entitled to recover the same, along with interest at the rate of 24% per annum, from the dates on which the payments were made. Additionally, the plaintiff claimed

that it owned 3,90,682 shares of the appellant company and was entitled to a declaration of ownership, as well as consequential benefits, in respect of the said shares.

5. The plaintiff claimed that Komtech Inc. [**Komtech**], a company incorporated in Canada, had transferred various sums to the appellant for the purchase of equipment and materials. However, the appellant failed to supply the said equipment and material; thus, the appellant was required to refund the said amount. The plaintiff claimed that the appellant was not in a position to refund the same and had requested Komtech to accept equity shares in lieu thereof. According to the plaintiff, Komtech had agreed to the same.

6. The plaintiff claimed that in all, an amount of USD 224,996.81 was remitted by Komtech to the appellant on various dates as under:

Sl. No.	Amount (in USD)	Date of Transfer	Transaction Reference no.
1.	70,653	26.02.2008	19061X18855
2.	30,000	26.06.2008	79149X548536
3.	61,546.81	17.07.2008	80532X582187
4.	37,800	13.08.2008	235
5.	25,000	12.11.2008	TTIBD953745MNY
Total	224,996.81		

7. The plaintiff claimed that, against the aforesaid amount, the appellant had allotted 3,90,682 shares at a value of USD 125,039.81 and had also issued a share certificate for the shares.

8. The plaintiff claimed that the balance amount of USD 99,957 remained due and payable by the appellant to Komtech, which was subsequently assigned to the plaintiff. It claimed that, in addition, a further sum of USD 14,080 was payable by the appellant to Komtech under the invoice dated 09.11.2008 raised by Komtech against the appellant.

9. The plaintiff claimed that it acquired the said assets, namely receivables of USD 114,041 and 3,90,682 equity shares, by virtue of a series of transactions. The first was an Asset Purchase Agreement [**APA**] dated 18.04.2011 entered into between Komtech and Komtech Enterprises Limited [**KEL**], a company registered and incorporated in Canada. In terms of the said APA, which was subsequently amended on 26.04.2011, KEL purchased all the assets of Komtech.

10. The plaintiff claimed that the said APA was subsequently approved by the Ontario Superior Court of Justice by an order dated 12.05.2011. The plaintiff claimed that a Bill of Sale dated

18.05.2011 was executed, under which KEL purchased all right, title, and interest in the assets belonging to Komtech. It claimed that by virtue of the APA as well as the Bill of Sale dated 18.05.2011, shares of the appellant company held by Komtech stood transferred to KEL.

11. The plaintiff claimed that KEL's financial health was poor, and a Receiver was appointed by a Court in Ottawa, Canada, by an order dated 18.09.2013. The Receiver so appointed (The Fuller Landau Group Inc.) sent a letter dated 20.01.2014 calling upon the appellant to arrange for payment of the amounts due to KEL. However, the appellant failed to comply with this demand.

12. The plaintiff claimed that the Receiver (Fuller Landau Group Inc.) was discharged as a Receiver by an order dated 11.03.2016 passed by the Ontario Superior Court of Justice, all assets and receivables of KEL were assigned to Mrs Niti Mathur. Thus, the assets, which were originally held by Komtech, came to be held by Mrs Niti Mathur.

13. The plaintiff claimed that Mrs Niti Mathur was a creditor of KEL and as on 15.03.2014, a sum of USD 413,720.44 was due and payable by KEL to Mrs Niti Mathur. It claimed that the said amount

was secured by a General Security Agreement dated 18.05.2011 executed between KEL and Mrs Niti Mathur.

14. The plaintiff claimed that thereafter an "Assignment of Assets and Accounts Receivable Agreement dated 11.03.2016" was executed whereby the assets of KEL, which included assets of Komtech, were assigned to Mrs Niti Mathur.

15. Mrs Niti Mathur, a 100% shareholder of the plaintiff company, executed an Assignment Agreement dated 06.06.2016 whereby she had assigned the alleged debts owed by the appellant to Komtech, to the plaintiff. The plaintiff also claimed that the appellant acknowledged the debts owed to the plaintiff by emails sent by its director, Mr Bipin Khimasia, on 02.08.2016, 03.08.2016, 04.08.2016, 12.09.2016 and 27.09.2016.

16. The plaintiff claimed that in the aforesaid context, it addressed a letter dated 26.10.2017 calling upon the appellant to; offer to its existing shareholders the option to buy-back the subject equity shares of the appellant (3,90,682 in number) at fair market value, if the appellant's Articles of Association provided for such a buy back. In the alternative, to co-operate with the plaintiff to register in the plaintiff's name, in case, the defendant's shareholders did not wish

to exercise their option (if any) to buy back. The plaintiff called upon the appellant to hand over to the plaintiff the original share certificate No.009, dated 03.09.2009, bearing folio No.8. The plaintiff called upon the appellant to allot to the plaintiff the appropriate number of fresh equity shares for the value of USD 99,957, at the rate at which 390,682 shares were allotted to Komtech as the amount was due and payable by the appellant; or in the alternative, pay the plaintiff the sum of USD 99,957 and a sum of USD 14,080 which was due to Komtech.

17. The plaintiff claimed that the appellant responded to the said letter, denying the claims raised therein.

THE DEFENCE

18. The appellant countered the aforesaid averments. The appellant claimed that it had received various sums for services rendered. It also raised invoices for the same, and therefore, the plaintiff's claim that any amount was owed by the appellant to Komtech or its assignees is erroneous. However, the appellant acknowledged that it had received USD 30,000 on 27.06.2008 and USD 61,546.81 on 17.07.2008 for investment in the appellant's equity. Accordingly, the appellant had issued a share certificate dated 03.09.2009.

19. The appellant also contended that, in any event, the plaintiff's claim for any debt owed was barred by limitation. Insofar as the claim regarding equity shares is concerned, the appellant claimed that its Articles of Association prohibited the transfer of any shares without offering the same to other members of the company. However, it is material to note that the appellant claimed to have issued a total of 88,23,429 shares in favour of Komtech.

IMPUGNED ORDER

20. Based on the rival contentions, the learned Commercial Court framed the following:

"ISSUES

1. Whether the plaintiff proves that amount of 2,24,996.81 USD was paid to the defendant by plaintiff's predecessor in title, Komtech.Inc?
2. Whether plaintiff proves that defendant offered Komtech.Inc to transfer outstanding amount of equity and same was accepted by Komtech.Inc., and accordingly for part of outstanding, defendant allotted 390682 shares to Komtech.Inc as mentioned in schedule and plaintiff became absolute owner of these shares?
3. Whether the plaintiff proves that, after allotment of shares there is balance due of USD 99,957/- from defendant and there is another due of USD 14,080/- in respect of another invoice dated 9.11.2008 and in total, there is due of USD 114041/- to Komtech.Inc from defendant?
4. Whether the plaintiff proves that as per Assignment agreement dated 6.6.2016, the debt due from the defendant were assigned to the plaintiff by Mrs. Niti Mathur as stated?

5. Whether, as assignee, plaintiff is entitle for USD 114041 equalant to Indian Rs.1,21,91,900/- with interest from the defendant?
6. Whether the plaintiff is entitle for declaration of its ownership of suit schedule Shares and for direction to rectify the Register of members accordingly?
7. Whether this court has no jurisdiction to try the suit?
8. Whether the suit is barred by limitation?
9. Whether the plaintiff is entitle to the reliefs prayed in the suit?
10. What decree or order?"

21. As noted above, one of the principal questions to be determined at the threshold was whether the plaintiff's claim for recovery of the amounts paid was within the period of limitation. The learned Commercial Court observed that Article 58 of the Schedule to the Limitation Act, 1963 [**Limitation Act**] was applicable and a suit for declaration could be filed within a period of three years from the date on which the right to sue accrues.

22. The learned Commercial Court found that the assignment agreement was executed by Mrs. Niti Mathur in favour of the plaintiff on 06.06.2016 and held that the period of limitation would commence from the said date. Since the suit was instituted on 23.11.2018, which was within the period of three years from the said assignment date, the Court concluded that the suit was not barred by limitation.

23. The learned Commercial Court examined the evidence on record and found that Komtech had paid the sum of USD 2,24,996 to the appellant. The Court also concluded that the appellant had allotted 3,90,682 shares to Komtech, and that the plaintiff was entitled to the same as the assignee of the said shares. Accordingly, the suit was decreed. However, as far as the rectification of the Register of Members of the appellant is concerned, the learned commercial court denied the said relief with liberty to the plaintiff to approach the National Company Law Tribunal for such relief.

REASONS AND CONCLUSION

24. The first and foremost question to be addressed is whether the plaintiff's claim for recovery of the amount is within the period of limitation. As noted above, the learned Commercial Court had found that the claim was within the period of limitation on the premise that the period of limitation would begin to run from the date of assignment of the assets by Mrs. Niti Mathur to the plaintiff. The said conclusion is *ex facie* erroneous. Insofar as the claim for money is concerned, the suit was clearly for recovery of the amount paid by Komtech along with interest and therefore could not be considered a suit for declaration. Article 58 of the Schedule to the Limitation Act is clearly inapplicable to the claim.

25. The learned counsel appearing for the respondent also did not canvas that Article 58 of the Schedule to the Limitation Act is applicable.

26. It is the plaintiff's claim that Komtech made payments for the purchase of various equipment and materials that were not supplied. He claimed that Komtech had sought a refund of the same. However, the appellant was not in a position to repay the same. Accordingly, Komtech had agreed to convert the outstanding amount into equity. But the same was not done as the appellant had expressed his difficulty in issuing shares due to *"Reserve Bank of India Rules for the value of the entire sum paid by the plaintiff"*. Therefore, the appellant had issued shares for part of the amount paid by Komtech and had agreed to repay the balance amount to Komtech.

27. There is no document on record to establish that the appellant had agreed to repay the amount to Komtech. However, assuming that the amounts were repayable to Komtech, the same would have been repayable as on 03.09.2009, if not earlier, as the appellant issued shares for the part of the amounts received by it on 03.09.2009. Thus, even on the basis of the averments made by the

plaintiff, the amount would have been due and payable to Komtech in 2009, if not earlier.

28. The plaintiff relied on email (Ex. P22) in support of its claim that the appellant had acknowledged the amounts were due and payable. However, plain reading of the set of emails as produced on record indicates otherwise. An email dated 02.08.2016 (Ex.P22) from Bipin Khimasia to Raj Mathur states that a certain amount was sent for the issue of equity. The email sent by Raj Mathur to Bipin Khimasia on the same day states that the amounts had been transferred to Zrii Technologies Inc., and that the shareholders would like a quick resolution of the matter. The email dated 03.08.2016 (Ex.P23) sent by Raj Mathur to Bipin Khimasia mentions that USD 100,000 was used to issue shares to Komtech, and the balance USD 115,000 was treated as a loan. In the email dated 04.08.2016 (Ex.P24) sent by Bipin Khimasia, he claimed that the amounts were designated as loan only to meet local guidelines till equity could be issued. The subsequent email dated 12.09.2016 (Ex.P25) indicates that Bipin Khimasia claimed that the loan was converted to revenue (sales) for which invoices were sent, and Komtech was required to remit a further amount for the issuance of equity, which was not done. Even if we accept that the emails sent

by Bipin Khimasia were as an authorised representative of the appellant (which is also a point of contest), we are unable to accept that any of the emails constitute an acknowledgement of debt owed by the appellant to the plaintiff.

29. The limitation period for recovering the money, which, according to the plaintiff, was refundable to Komtech, commenced on the date the refund became due. According to the plaintiff, the same became due when the appellant failed to supply the equipment and materials for which remittances were made, and it was concluded that only equity shares for part of the amount could be issued.

30. Although the plaint is silent on the specific dates and events, it is clear that the said event occurred on 03.09.2009, that is, the date on which the share certificate for the shares allotted to Komtech was issued. Thus, the period of limitation expired prior to 02.09.2012, that is, three years from the date when the amount became payable.

31. The learned counsel for the plaintiff has filed the written submissions, *inter alia*, contending as under:

"28. In respect of prayer for recover of money, Plaintiff got vested with the right over the accounts receivables due from the Defendant, vide Assignment Agreement dated 06.06.2016 executed by Mrs. Niti Mathur in favour of the Plaintiff Company. After such assignment, the Director of

the Plaintiff Company vide Exhibits P22 to P28, wrote to the Director of Defendant-Mr. Bipin Khimasia, wherein he admitted the debt due to the Plaintiff and has acknowledged the same in its emails dated August 2016 and September 2016. On account of such acknowledgement of debt in the year 2016, the suit of the Plaintiff is well within the prescribed limitation of 3 years as the suit was instituted in the year 2018. Hence, none of the grounds urged in the present appeal warrant interference with the impugned judgment."

32. In our view, the said contention is without merit. First of all, the period of limitation for recovering an amount would not commence from the date of the assignment deed executed by Mrs Niti Mathur in favour of the plaintiff. The plaintiff is claiming Komtech's rights by assignment. The period of limitation would have to be determined from the date on which Komtech became entitled to a refund of the amount paid by it. Plainly, the period of limitation cannot be extended by assignment of receivables.

33. The contention that emails sent in August and September 2016 constitute an acknowledgement of debt is also without merit. As noted above, we are unable to accept that the emails (Exs.P22 to P28) exchanged with Mr Bipin Khimasia amount to an acknowledgement of debt, as argued by the plaintiff. However, even if it were accepted, the said acknowledgement was made after the period of limitation had expired. Thus, Section 18(1) of the

person as an insolvent or by a liquidator or provisional liquidator appointed in proceedings for winding up of a company. In the present case, the plaintiff is neither a receiver nor a liquidator of any entity and the suit is not filed in that capacity. In view of the above, we hold that the claim for recovery of the receivable is barred by limitation. Thus, the monetary claim for recovery of any amount is liable to be rejected on the said ground.

36. Insofar as the merits of the claim are concerned, we are unable to accept that the plaintiff has established that the amount as claimed is repayable by the appellants to Komtech. The Foreign Inward Remittance Certificates [**FIRCs**] produced by the plaintiff indicate that the purpose of remittance was reflected as "payment receipts" and "advance receipts". Two of the FIRCs for an amount of USD 61506.81 and USD 29,960.00 reflect the purpose as 'advance receipts' for equity share capital. Thus only those amounts were received towards equity capital. These two FIRCs also indicate that the rupee equivalent to the said amounts as on the respective dates of remittance, were ₹26,22,743/- and ₹12,84,086/-. The aggregate value of the said remittances is ₹39,06,829/-, which clearly establishes that the same were for allotment of 3,90,682 equity

shares at a face value of ₹10/- each. Undisputedly, the said shares were allotted to Komtech.

37. It is material to note that one of the remittances – a remittance of USD 70,606 – was not received from Komtech but from another entity, Komtech MFG. Inc. It is also material to note that the plaintiff's witness (Mr Rajneesh Mathur) had, in his cross-examination, admitted that there were no audited financial records, which reflect that the appellant owed any money to Komtech. Thus, although it is established that Komtech and Komtech MFG. Inc. had remitted payments to the appellant, there is no material to establish that the amounts as remitted were repayable to Komtech.

38. According to the appellant, it had supplied materials to Komtech and Komtech Mfg. Inc. The appellant had also produced invoices dated 19.02.2008 and 18.03.2011 for Design and Engineering Services, which it claimed that it had rendered to Komtech Mfg. Inc. Additionally the appellant had also produced Export Service Invoice dated 08.03.2011 for Design and Engineering Services.

39. The amount claimed by the plaintiff also includes USD 14,080 in respect of an invoice dated 09.11.2008. The claim for the amounts due, if any, against the said claim is hopelessly barred by

limitation. However, apart from the same, the plaintiff was also unable to establish that Komtech had made any supplies to the appellant in respect of the said invoice.

40. The next question to be examined is regarding the plaintiff's claim for 3,90,682 equity shares of the appellant. In this regard, the facts clearly establish that the appellant had allotted and issued fully paid 3,90,682 equity shares to Komtech. The photocopy of the said certificates issued by the appellant is produced on record. The appellant does not dispute that the said equity shares were allotted to Komtech, and it continues to be reflected as a holder of 3,90,682 equity shares.

41. The plaintiff has produced the APA dated 18.04.2011, as amended on 26.04.2011, executed between Komtech Inc. and KEL. It has also produced bill of sale dated 18.05.2011 executed between Komtech and KEL. By virtue of the said documents, the assets of Komtech were vested with KEL. There is no reason to doubt the assignment, as the shareholders of Komtech and KEL are related parties.

42. Mr Rajneesh Mathur was admittedly the director of Komtech. He is also the director of KEL, and the entire shareholding of KEL is held by Mrs Niti Mathur, wife of Mr Rajneesh Mathur. KEL went

under receivership and, in terms of the Order dated 18.09.2013, passed by the Ontario Superior Court of Justice, a receiver was appointed in respect of KEL's assets. The receiver so appointed had executed an assignment deed dated 11.03.2016 in favour of Mrs Niti Mathur, transferring all the assets of KEL to her. The said receiver was discharged by an Order dated 11.03.2016. Mrs Niti Mathur had assigned the debts allegedly owed by the appellant to Komtech, as well as the equity shares of the appellant held by Komtech, in favour of the plaintiff. It is also material to note that Mrs Niti Mathur is also a sole shareholder of the plaintiff company, and her husband, Sri Rajneesh Mathur, is its director.

43. The transactions of assignments from Komtech to the plaintiff company were a set of transactions between related parties. The evidence produced on record clearly indicates that the equity shares allotted by the appellant company to Komtech are now owned by the plaintiff. However, the said shares cannot be transferred to the plaintiff unless the same are offered to the other shareholders of the appellant company. Article 4 of the Articles of Association of the appellant company, which provides for the transfer of shares reads as follows:

"4. TRANSFER OF SHARES

a) Except provided in 4(c) below, the shares in the Company shall not be transferred except to a person agreed to by majority of the Directors of the Company and at the price fixed by the Board of Directors as laid down in clause 4(b). The shares, to be transferred shall be first offered to the members of the Company and only such shares which are not purchased by the existing members shall be offered to other persons.

b) The price fixed by the Board for purposes of the transfer shall be the fair value of the shares computed on the following basis:

1) Net assets basis without revaluation of assets and exclusion of goodwill, if any.

ii) Valuation on the basis of earning for the purpose, the earnings of the immediately preceding three financial years and in case three years have not elapsed, the earnings from the date of incorporation till the end of the financial year preceding the year in which the transfer notice has been made shall be taken and the average earnings so determined shall be included in the value of the shares along with the paid up share capital as on the date of the transfer notice. The capitalized value of the net earnings shall not be less than 20% of the paid up share capital if the average earnings fall short of the said percentage. Further, if there are no earnings, the value of the shares shall not be less than the amount paid up against them. The value of each share will be the amount paid up together with the capitalized value of the average warnings in proportion to amount paid up thereon.

iii) The higher of the value of the shares as ascertained by the above methods, shall be deemed to be the fair value of the shares"

44. Although the plaintiff may have acquired the equity shares of the appellant company by way of an assignment, the same cannot be transferred in its name, unless they are offered to the members of the appellant company at the price fixed by the board of directors

of the appellant company. If the members do not accept the said shares, they may be offered to a person as agreed by a majority of the directors of the appellant, or to the plaintiff if the directors of the appellant are so agreeable. In the event the shares are transferred to the existing members or any other person as identified by the Board of Directors, the plaintiff would be entitled to the consideration of the same.

45. There is no material on record that the plaintiff has made a request for the transfer of the shares in its favour. It is important to note that the plaintiff had claimed a decree of mandatory injunction directing the appellant to rectify its Register of members and to substitute its name in respect of the subject shares in place of Komtech. However, no such mandatory injunction can be granted. However, the plaintiff would be entitled to the original share certificate for 3,90,682 equity shares, being certificate No. 009 dated 03.09.2009, in Folio No. 8. If the original share certificate is not available, the plaintiff is entitled to a duplicate of the same. However, since the said certificate is in the name of Komtech, it would continue to reflect the same. However, the plaintiff would not be entitled to transfer or seek transfer of the said shares, except in accordance with the Articles of Association of the appellant.

46. The impugned judgment and decree to the extent it directs payment of USD 114,041 or ₹1,21,91,900/- along with interest is set aside.

47. Insofar as the declaration that the plaintiff is the absolute owner of the shares is concerned, the said decree is modified. The plaintiff would be entitled to claim transfer of the equity shares, subject to the Articles of Association of the company.

48. The appellant shall hand over the original share certificate or a duplicate of the same to the plaintiff to enable it to seek transfer of the same. As and when the request for transfer is made, the same would be transferred in accordance with the Companies Act, 2013 and the Articles of Association of the appellant.

49. The appeal is allowed in the aforesaid terms.

Sd/-
(VIBHU BAKHRU)
CHIEF JUSTICE

Sd/-
(C.M. POONACHA)
JUDGE

KPS/KMV