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www.malaysianbar.org.my

Wisma Badan Peguam Malaysia
2 Leboh Pasar Besar
50050 Kuala Lumpur, Malaysia
Tel : +603-2050 2050
Fax : +603-2050 2019
Email : council@malaysianbar.org.my

Highlights from the Appellate Courts (No 18/2026)

The Publications Committee is pleased to circulate the 18th edition of this case note series for the year.

The cases covered in this edition are as follows:

(1) Universal Health Care (R&D) Sdn Bhd v Ramli Md Saleh & Ors (FC)

Company law – Section 304 of the Companies Act 1965 – Fraudulent trading – Audited accounts of parent and subsidiary company – Proving a debt – Whether party bound by accounting entries in parent or subsidiary's accounts – “Writing off” or “waiver” of a debt
Written by Laviania Pathmanathan

(2) Mohd Khairianwar Jailani & Anor v Menteri Dalam Negeri & Anor (CA)

Constitutional law – Articles 10 and 8 of the Federal Constitution – Freedom of expression – Section 26 of the Film Censorship Act 2002 – Prohibition order against film
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(3) Evyap Sabun Malaysia Sdn Bhd v BG Oleochemicals SL (CA)

Sale of goods – Lauric acid supplied for animal feed industry – Cargoes affected by moisture, condensation and insects – Deficiencies in preparation, packing and shipment – Whether goods rendered unmerchantable or unfit for purpose – Subsequent resale under same commercial description and in same quantity – Whether resale constituted salvage sale – Assessment of damages – Sound arrived value – Whether original contract price appropriate basis for assessment
Written by Velary Velayathan

The case notes may be accessed [here](#) (see page 2 onwards).

Sincerely,

**Gregory Das
Co-Chairperson
Publications Committee**



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Highlights from the Appellate Courts

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Company law – Section 304 of the Companies Act 1965 – Fraudulent trading – Audited accounts of parent and subsidiary company – Proving a debt – Whether party bound by accounting entries in parent or subsidiary's accounts – “Writing off” or “waiver” of a debt

Panel:

Hashim Hamzah, CJM
Mohd Nazlan Mohd Ghazali, FCJ
Collin Lawrence Sequerah, FCJ

Overview

The appeal in ***Universal Health Care (R&D) Sdn Bhd v Ramli Md Saleh & Ors*** (Civil Appeal No.: 02(f)-50-11/2024(W)) concerned a claim of fraudulent trading pursuant to section 304 of the former Companies Act 1965 (“the CA 1965”) and conspiracy to defraud. The claim was brought by a creditor in respect of an alleged write-off of debts owed to the debtor company, which effectively depleted assets that otherwise could have satisfied the creditor’s claim. Central to the appeal were critical questions in respect of the veracity and reliability of accounting entries in financial statements, and the structural framework and legal effect of an asset sale in a Sukuk Al-Ijarah transaction.

The Dispute

The dispute between the Appellant and PIMM originated from the termination of a Tenancy Agreement dated 16 June 2000 between the two. The Appellant, as tenant, was to operate a budget hospital on property owned by PIMM in the District of Ulu Langat, Selangor, to be called Talam Medical Centre, or Wisma Talam (the property and the building to be collectively referred to as Wisma Talam in this judgment). As a result of a disagreement on alleged breaches by the Appellant, including non-payment of rentals, PIMM decided to terminate the Tenancy Agreement. A Consent Judgment was entered on 16.11.2009, under which PIMM agreed to pay the Appellant, among others, the security and earnest deposits of RM821,145.00 and for general damages to be assessed.

The primary case of the Appellant was that it was fraudulent for PIMM, who knew it was indebted to the Appellant by virtue of the Consent Judgment, to have written off the debts due from the 4th Respondent and related companies. These debts were a substantial part of PIMM’s assets and the only means PIMM had to satisfy the judgment sum. It was contended that the 4th Respondent ought therefore to be liable for PIMM’s debts owed to the Appellant under section 304 of the CA 1965 as the business of PIMM — which included particularly the waiver, write-off and assignment of debts — was carried out with intent to defraud the Appellant as a creditor of PIMM or for a fraudulent purpose, by avoiding payment to a creditor.

Ten questions were admitted for the full appeal at the Federal Court, which were summarized as four key issues.

The First Key Issue: Whether Wisma Talam had already been sold by PIMM to Ample Zone, and if so, whether there could not therefore be any proceeds from the subsequent sale of Wisma Talam to Hospital Pantai Indah which could have counted as advances from PIMM in favour of the 4th Respondent

The ***Sukuk Al-Ijarah*** is generally understood as an Islamic finance facility, not unlike the traditional sale and leaseback arrangement. However, the Sukuk importantly excludes the interest element in its structure by linking profitability to tangible assets and underlying commercial risk. The facility agent would instead distribute lease rentals as profits on a semi-annual basis and the principal at maturity of the Sukuk, to the Sukuk holders.

The applicable legal documents for the Sukuk Al-Ijarah in this case are unequivocal in providing for the sale of the entire beneficial ownership of the property to Ample Zone, which left PIMM as its bare trustee only. Since the Sukuk holders were the beneficial owners of Wisma Talam, any money generated from the sale of that property must belong to them, not to the seller/originator (PIMM), with the distribution being governed by the terms of the Sukuk Al-Ijarah transaction documents, in particular, the Supplemental Trust Deed. Only at that point would the term that any such surplus proceeds be gifted to the seller/originator be triggered but there was no surplus in this case.

It was held that the concurrent lower Courts’ findings were correct. Since Wisma Talam was beneficially owned by the Sukuk holders, the proceeds from its sale to Hospital Pantai Indah beneficially belonged to the Sukuk holders too, until completion of the redemption payment to the Sukuk holders. Only then did the trust over the property come to an end, with the consequence that any surplus proceeds would be gifted to PIMM. Since there was no surplus, this was not applicable.

The Second Key Issue: Whether the entries on advances from PIMM to the 4th Respondent and other related companies as recorded in the relevant audited financial statements constituted legal and enforceable debts owing to PIMM

It was held that the lower Courts correctly found that PIMM never owned or received the Wisma Talam sale proceeds. The proceeds belonged to the Sukuk holders and were used to partially redeem the Sukuk through the Sukuk Trustee. Therefore, neither PIMM nor the 4th Respondent could independently sell the property or use the proceeds, meaning PIMM could not

have transferred or advanced those proceeds to the 4th Respondent or related companies.

The expert evidence of SD2 (Brian Wong) explained that in order to ascertain whether the inter-company balances were collectable, one has to see how the balances were actually reflected in the accounts. *He concluded that the balances were not debts per se, and that the intercompany entries were to address the "imbalances" arising due to the unequal net contribution to the Sukuk by the Sellers who sold the assets under the APA.* These default entries (on the said 'advances') may be said to have been made in accordance with accounting standards to resolve an accounting issue rather than to reflect a legal position. There are no underlying documents or other evidence to show that these entries were made pursuant to any legally binding obligations.

Firstly, PIMM did not own Wisma Talam or pledge the same as it had earlier been sold pursuant to the APA under the Sukuk transaction. Secondly, PIMM did not sell Wisma Talam and it did not receive any sale proceeds. Thirdly, the proceeds were used to redeem the Sukuk and there was no surplus to advance to Talam such that the amounts reflected as advances to the 4th Respondent and the related companies were not debts *per se*, but merely default accounting entries.

The Third Key Issue: Whether there was any writing off or waiver of the debts owing to PIMM from the 4th Respondent

There was no valid nexus between the waived debts and the Consent Judgment. The narrative of the Appellant that PIMM deliberately entered into the Consent Judgment with no real intention to honour its terms was incredulous. In fact, the Appellant's own expert, SP2 himself conceded during cross-examination that there was no fraud on the part of PIMM and/or the 4th Respondent in entering into the Consent Judgment. It was only close to five years after the date of the Consent Judgment that the Appellant applied for an assessment of damages pursuant to the Consent Judgment.

The 4th Respondent's position on this, which the Federal Court found to be reasonable, was that it was not involved in and had not been informed of the said assessment of damages proceeding by the Appellant. If PIMM and the 4th Respondent were not serious, or, worse, had intended to defraud the Appellant, the decision would not have been taken to enter into the Consent Judgment but instead they could have conveniently delayed everything and dragged the proceedings into the appeal process.

The Fourth Key Issue: Whether the case of the 4th Respondent was different from that pleaded

The Appellant's pleaded case was based on fraudulent trading under section 304 of the Companies Act 1965, and for conspiracy to defraud, but in respect of the latter, the Courts below correctly found the pleadings of the Appellant to be defective since the Appellant failed to plead any agreement or the requisite particulars of such conspiracy to defraud.

As correctly determined by the Court of Appeal, the authorities on conspiracy to defraud are settled (see for example *Datuk Haji Ishak bin Ismail v Kenanga Investment Bank Bhd & Ors* [2012] 7 MLJ 840 and *Renault SA v Inokom Corporation Sdn Bhd & Anor* [2010] 5 CLJ 32). This means that, in this case, any failure of the Appellant to plead any agreement or the particulars of the agreement, or to plead with clarity the alleged overt acts of each of the Respondents in committing the alleged conspiracy in pursuance of their agreement is fatal to the said allegation.

Concluding Observations on the Claim of Appellant

1. The foundational validity, commercial functionality, and legal structure of the Sukuk Al-Ijarah in this case remain robust and undisturbed. The focus of this decision is on the narrow proprietary and contractual boundary governing the sales proceeds *vis-à-vis* the advances recorded in the financial statements.
2. By virtue of the sale of Wisma Talam pursuant to the APA into the Sukuk structure, the property no longer beneficially belonged to PIMM. The sale proceeds of Wisma Talam under the SPA belonged to the Sukuk holders and were used to partially redeem the Sukuk. PIMM rightly never owned those proceeds, so there was no value available to be owed to PIMM or transferred away.
3. The accounting balance did not represent a recoverable debt, but merely an internal group balance that was restructured as part of a broader arrangement. The recorded "receivable" only arose by virtue of the Sukuk mechanics. The Sukuk redemption could be said to be relevant mainly as evidence of where value flowed, rather than the origin of the debt.
4. The item on advances in the financial statements was merely a consolidation or accounting allocation entry which arose from the Sukuk transaction and the pre-sale. It did not reflect an actual transaction between separate legal entities.
5. Ownership was transferred to the Sukuk holders, but the parties were free to contractually allocate disposal proceeds and residual value. The existence of a residual entitlement in favour of the originator (where the surplus from the sales proceeds, if any, was agreed to be gifted to the Sellers such as PIMM) does not negate the transfer itself.
6. In respect of the accounting entries in the financial statements of PIMM in the relevant FYs, and in that context, having examined the underlying legal documentation of the Sukuk Al-Ijarah, especially concerning the sale of Wisma Talam to Hospital Pantai Indah, to the effect that there were no real and enforceable debts owing by the 4th Respondent and its related companies to PIMM, the attack by the Appellant on the assignment, write-off and waiver exercise undertaken by PIMM and the 4th Respondent, which concerned these debts, is plainly untenable.

7. The act of writing off debts could amount to fraudulent trading (see **LMW Electronics Pte Ltd v Ang Chuang Juay** [2010] 1 MLJ 185), but here, real debts recorded in the financial statements of PIMM and the 4th Respondent did not exist, let alone enforceable debts. These were merely intercompany accounting entries. Similarly, the act of issuing letters of comfort could also amount to fraudulent trading (see **Re Augustus Barnett & Son Ltd** [1986] BCLC 170) but evidence in this case demonstrates that the issuance of letters of financial support by the 4th Respondent to its subsidiaries was commercially and financially warranted. These — especially the waiver and the letters of financial support — were, we agree, legitimate group restructuring initiatives, not instruments of fraud. As such, the claim predicated on fraudulent trading and conspiracy to defraud cannot be sustained.
8. On the factual matrix of the case, a case of fraudulent trading could not be established when the element of dishonesty was clearly missing. Other than the pivotal finding on the non-existence of a debt that was owing to PIMM in the first place, the one aspect that we wish to touch on concerns the argument of the Appellant that one of the key ingredients of this fraud was the resignation of professional directors in PIMM and their replacement with persons who were effectively security staff or guards, with absolutely no qualifications required to be a director of a subsidiary of a public listed company.
9. There was no dishonesty to show that the business of PIMM had been carried on with the intention to defraud its creditors.
10. However, at the same time the Federal Court did not accept that there was absolutely nothing irregular about the 4th Respondent's contention that it was not realistic for it to appoint 'high-powered' directors to merely warm the directors' chairs of a dormant company whilst staving off a financial crisis. We reiterate that the issue is not dishonesty or fraud — fraudulent trading or conspiracy to defraud — but a palpable and material deficiency in sound corporate governance on the part of PIMM (the board) and the 4th Respondent (the shareholder) in having appointed the three.

Conclusion

The Federal Court unanimously held that this appeal could not succeed. As such, the decision of the Court of Appeal was affirmed. The appeal was accordingly dismissed, with costs to the 4th Respondent.

Written by
Lavania Pathmanathan
Member, Publications Committee

Mohd Khairianwar Jailani & Anor v Menteri Dalam Negeri & Anor (CA)

Constitutional law – Articles 10 and 8 of the Federal Constitution – Freedom of expression – Section 26 of the Film Censorship Act 2002 – Prohibition order against film

Panel:

Ismail Brahim, JCA

Ong Chee Kwan, JCA

Ahmad Shahrir Mohd Salleh, JCA

Brief Facts

In **Mohd Khairianwar Jailani & Anor v Menteri Dalam Negeri & Anor (Civil Appeal No.: W-01(A)-41-01/2025)**, the 1st Appellant directed, and the 2nd Appellant produced, a film titled *Mentega Terbang* (the “**Film**”). It was never submitted to the Lembaga Penapisan Filem (“**LPF**”) for approval. Following its public release in January 2023, the Film garnered public attention, and subsequently public controversy, including thirty police reports lodged by members of the Muslim community. On 21.8.2023, the Minister of Home Affairs (the “**Minister**”) made an order under section 26 of the Film Censorship Act 2002 (“**FCA**”) prohibiting the exhibition, distribution, possession, circulation and sale of the Film and its publicity material throughout Malaysia, gazetted as P.U.(A) 266/2023 (the “**Prohibition Order**”).

The Appellants applied for judicial review, seeking *certiorari* to quash the Prohibition Order and a declaration that section 26 of the FCA is void for inconsistency with Articles 10(1) and 10(2) of the Federal Constitution (“**FC**”), read with Article 8(1). Leave was granted on 31.1.2024. On 6.1.2025, the High Court dismissed the application.

In the Court of Appeal

(i) Issue 1 – Is section 26 of the FCA constitutionally valid?

The Court held that a restriction on the right to freedom of speech and expression under Article 10(1)(a) of the FC is constitutional only if it is only if it is sufficiently connected to one of the grounds enumerated in Article 10(2)(a), and that the connection must be real and proximate, not far-fetched or merely asserted. The inquiry is directed at the object of the impugned law, and not its vocabulary, such that a provision need not recite the words of Article 10(2)(a) to fall within it. The Appellants contended that “public interest” in section 26 is a phrase of wide import, capable of embracing considerations, such as economic interest or the avoidance of Government embarrassment, that fall outside Article 10(2)(a), rendering section 26 void under Article 4(1) of the FC to that extent. The Court rejected this contention.

Tracing the legislative history of section 26, the Court found that the power was enacted to address morality, public order and national security. Applying the “core-penumbral narrowing construction” approach adopted by the Federal Court in **The Government of Malaysia v Heidy Quah Gaik Li [2026] 2 MLJ 397**, the Court held that “public interest” under section 26 means, and means only, these three grounds. So construed, section 26 falls within the permitted restrictions in Article 10(2)(a), FC, and is constitutional.

The Court further rejected the Appellants’ contention that section 26, read with Articles 10(1), 10(2) and 8(1) of the FC, is unconstitutional for being a disproportionate restriction on free speech. Applying **Heidy Quah** at [276]-[281], the Court held that proportionality plays no part in determining the constitutionality of a law restricting speech under Article 10(2)(a), as Article 4(2) of the FC cannot be stretched to defeat the supremacy clause in Article 4(1). Once a restriction is shown to be connected to a permitted ground and does not extinguish the underlying right, the constitutional text supplies the answer without resort to the doctrine of proportionality.

The Court held, in any event, that section 26 would have satisfied a proportionality test, as its aim of protecting national security, public order and morality is sufficiently important, and the means chosen, namely empowering the Minister to prohibit a film he considers contrary to that aim, is rationally connected to it.

(ii) Issue 2 – If it is, was the Prohibition Order validly made in the exercise of that power?

The Court rejected the Respondents’ contention that, section 26 being constitutionally valid, the Prohibition Order made under it could not itself contravene Article 10(1)(a) of the FC. The Court held that the constitutionality of an enabling provision and the lawfulness of its exercise are analytically distinct questions. The former asks what Parliament was entitled to authorise, and the latter asks whether the delegate stayed within what was authorised and exercised the power rationally.

In answering that question, the Court rejected the Appellants’ argument that the seven months of public availability without any actual riot or disturbance proved that the Film posed no threat to public order, for three reasons:

- (1) First, the film attracted minimal attention during its initial release and only gained widespread traction after a Facebook review went viral in late February 2023. Once the controversy arose, the Ministry actively monitored public premises to contain conventional screenings. The Court reasoned that the absence of disorder during a period of active containment does not prove an absence of risk in the absence of containment, stating that an authority cannot be rendered less entitled to address a risk simply because it contained it effectively.
- (2) Second, section 26 is prospective, in that it requires the Minister to determine what would be contrary to the public interest. Under preventive jurisdiction, the Minister is not required to wait for actual violence or a riot to occur before acting to prevent it, as a power to prevent harm exercisable only after harm occurs ceases to be preventive.

- (3) Third, assessing threats to public order and national security requires a predictive assessment of future possibilities rather than a finding of past facts. The judiciary must accord an appropriate degree of deference to the Executive on such matters. Because the Minister had viewed the film personally, evaluated the intelligence from the Special Branch, and considered 30 formal police complaints from the community, the Court concluded it was in a poor position to override the Minister's assessment of communal risk. The Court remarked that a fire that is prevented is not evidence that there was never a risk of fire.

Consequently, the Court held that a reasonable Minister could objectively conclude that unrestricted public exhibition of the film would be contrary to public order. As such, the Court concluded that the Prohibition Order was validly made in the exercise of the section 26 power, and it cannot be characterised as irrational or unreasonable in the *Wednesbury* sense.

- (iii) Were the Appellants entitled to be heard before the Prohibition Order was made?

The Court held that the Appellants were not entitled to a prior hearing before the Prohibition Order was made because the gazetted order was legislative rather than adjudicative in character. Unlike individual administrative decisions targeting a specific person's rights, the Prohibition Order operates as subsidiary legislation of general application that prohibits everyone in Malaysia from exhibiting, possessing, or circulating the Film. The Court emphasised that the legal touchstone for the right to be heard (*audi alteram partem*) is the legal character of the executive act rather than the severity or intensity of its impact on the filmmakers. In reaching this conclusion, the Court rejected both the High Court's view that natural justice was impliedly excluded by statutory silence and the Respondents' claim that a hearing would have made "*no difference*", holding that because a general legislative order carries no antecedent duty to hear affected parties, no procedural breach occurred.

Conclusion

In view of the foregoing, the Court of Appeal dismissed the appeal and affirmed the order of the High Court dismissing the application for judicial review, though noting that it did not agree with all of the High Court's reasoning. Further, having regard to the constitutional importance of the questions raised, and to the fact that the Appellants had succeeded on two subsidiary points of reasoning, the Court made no order as to costs.

Written by
Abby Si Xinyi
Member, Publications Committee

Evyap Sabun Malaysia Sdn Bhd v BG Oleochemicals SL (CA)

Sale of goods — Lauric acid supplied for animal feed industry — Cargoes affected by moisture, condensation and insects — Deficiencies in preparation, packing and shipment — Whether goods rendered unmerchantable or unfit for purpose — Subsequent resale under same commercial description and in same quantity — Whether resale constituted salvage sale — Assessment of damages — Sound arrived value — Whether original contract price appropriate basis for assessment

Panel:

Azimah Omar, FCJ

Wong Kian Kheong, JCA

Ismail Brahim, JCA

Summary: The Court of Appeal held that deficiencies in the preparation, packing and shipment of goods did not, without further proof, establish that the goods had become unmerchantable or unfit for their contractual purpose. This was so especially where they were subsequently repackaged and resold in the same quantity and under the same commercial description. The damages award was also unsustainable because the purchaser had failed to establish the goods' sound arrived value at the material time, and the original contract price could not properly be used as a substitute in a declining market.

In **Evyap Sabun Malaysia Sdn Bhd v BG Oleochemicals SL (Civil Appeal No.: W-02(ADM)(W)-2211-12/2023)**, the respondent, a Spanish distributor of chemical products, purchased three batches of lauric acid from the appellant, a Malaysian manufacturer, under separate contracts entered into in early 2022. The goods were sold on CIF (Costs, Insurance and Freight) terms and were required to be "GMP+ Certified and FSA Assured" for use in the animal feed industry.

The cargoes were transported in four containers on three different vessels. Upon their arrival in Barcelona between June and July 2022, the respondent alleged that the goods were wet, melting and infested with insects. It rejected the shipments and subsequently sold the entire quantity of 96 metric tonnes to Fertilia Gestio SL for EUR108,000.

The respondent commenced proceedings for breach of contract and negligence, seeking the difference between the purchase price and the resale price, together with related expenses. The High Court allowed the claim and awarded EUR177,357.30, interest and costs of RM80,000. The appellant appealed against the findings concerning the condition of the goods and the assessment of damages.

Issues:

- (1) Whether the appellant failed to properly prepare, pack and ship the cargoes.
- (2) Whether the cargoes had ceased to be of merchantable quality or reasonably fit for their contractual purpose.
- (3) Whether the sale to Fertilia was a salvage sale.
- (4) Whether the damages awarded were properly proved and assessed by reference to the original contract price.

Held: The Court of Appeal allowed the appeal with costs. The decision of the High Court was set aside.

- (1)
- (a) The appellant had failed to take reasonable and necessary precautions in preparing and shipping the cargoes. The evidence included the failure to ensure that newly

heat-treated wooden pallets were used, the absence of desiccants in three of the four containers, and the presence of infestation across shipments carried on three different vessels.

- (b) However, proof of those deficiencies did not, by itself, establish that the goods had ceased to be of merchantable quality or reasonably fit for their intended purpose.

- (2)
- (a) Although there was evidence of moisture, condensation and insects, the Court found insufficient evidence to support the conclusion that the cargoes had become unmerchantable or unfit for the animal feed market.

- (b) The respondent's subsequent dealings with the goods were material. The cargoes were repackaged and resold in their original quantity under the same commercial description, i.e., "GMP+ Certified Assured", to what appeared to be a purchaser in the feed market. They were neither disposed of as waste nor sold into a wholly different market.

- (c) Those circumstances materially undermined the respondent's contention that the cargoes had become wholly unmerchantable or suitable only for disposal at salvage value. While the goods had arrived in a less than ideal condition requiring remedial steps, the respondent had not proved the alleged loss of merchantable quality or fitness for purpose on a balance of probabilities.

- (3)
- (a) The Court of Appeal rejected the High Court's treatment of the sale to Fertilia as a salvage sale. Evidence of a dramatic decline in palm oil prices between February-March and July 2022 supported the appellant's contention that the resale reflected the prevailing market price.

- (b) A resale of the cargo at a price lower than the original purchase price did not, without more, establish a sale at salvage value. The unchanged commercial description and quantity of the goods further supported that conclusion.

(4)

- (a) Applying *Exportadora Valle de Colina SA (t/a Exportadora Santa Elena) & Ors v A.P. Moller-Maersk A/S (t/a Maersk Line)* [2010] EWHC 3224 (Comm), the Court of Appeal explained that damages for damaged cargo are measured by the difference between the goods' sound arrived value and their actual arrived value, together with expenses incurred in achieving the sale price which would not have been incurred but for the breach.
- (b) The respondent had not adduced expert evidence of the price the cargoes would have commanded had they arrived in sound condition in June 2022. This omission was significant given the volatility of the market.
- (c) The original contract price of EUR257,520 had been agreed when crude palm oil prices were at or near their peak. It could not properly represent the sound arrived value several months later, after prices had begun to decline. The High Court therefore erred in assessing damages by reference to that price without evidence of the goods' sound arrived value at the material time.

Written by
Velary Velayathan
Member, Publications Committee