

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC
&
THE HONOURABLE MR. JUSTICE SHAJI P. CHALY

TUESDAY, THE 8TH DAY OF SEPTEMBER 2015/17TH BHADRA, 1937

ITA.No. 207 of 2012 ()

AGAINST THE ORDER IN IT(SS)A NO. 28/2007 of I.T.A. TRIBUNAL, COCHIN BENCH DATED 08.06.2012.

APPELLANT(S)/APPELLANT:

BHAGHEERATHA ENGINEERING LTD.,
BANARJI ROAD, KOCHI -682 018.
REPRESENTED BY ITS MANAGING DIRECTOR SRI. TOMY C. MADATHIL

BY ADVS. SRI. JOSEPH MARKOSE (SR.)
SRI. V. ABRAHAM MARKOS
SRI. BINU MATHEW
SRI. TOM THOMAS (KAKKUZHIYIL)
SRI. ABRAHAM JOSEPH MARKOS
SRI. ABRAHAM VARGHESE THARAKAN

RESPONDENT(S)/RESPONDENT:

THE ASSISTANT COMMISSIONER OF INCOME TAX
CIRCLE 1(1), ERNAKULAM KOCHI- 682 018.

BY SRI. P. K. R. MENON, (SENIOR) SC, FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON 18-08-2015,
ALONG WITH ITA. 89/2014, ITA. 99/2014, THE COURT ON 08.09.2015 DELIVERED THE
FOLLOWING:

P.T.O.

I.T.A. NO.207 OF 2012

APPENDIX

APPELLANT'S ANNEXURES:

- | | |
|------------|---|
| ANNEXURE-A | A TRUE COPY OF ORDER UNDER SECTION 158BC DATED 29.10.2004 FOR THE BLOCK PERIOD 01.04.1996 TO 09.10.2002. |
| ANNEXURE-B | A TRUE COPY OF THE ORDER DATED 21.03.2007 OF THE COMMISSIONER OF INCOME TAX, KOCHI UNDER SECTION 263. |
| ANNEXURE-C | A TRUE COPY OF THE ORDER DATED 08.06.2012 OF THE INCOME TAX APPELLATE TRIBUNAL, COCHIN BENCH, COCHIN IN I.T.(SS)A NO.28/COCH/2007 DATED 08.06.2012. |

RESPONDENT'S ANNEXURES: NIL

//TRUE COPY//

P.S. TO JUDGE

St/-

**ANTONY DOMINIC
&
SHAJI P. CHALY, JJ.**

I.T.A Nos.207 of 2012 & 89 & 99 of 2014

Dated this the 8th day of September, 2015

JUDGMENT

Shaji P. Chaly, J.

These appeals filed by the assessee arise from the common order of the Tribunal in I.T.(SS)A Nos.28 of 2007, 210 of 2005 and 57 of 2008 dated 08.06.2012, respectively for the block period 01.04.1996 to 09.10.2002. Since the above appeals were disposed of by the Appellate Tribunal by a common order and the questions involved are intrinsically connected, we propose to consider the appeals together and pass a common judgment.

2. I.T.A.No.207 of 2012 is filed against the order of the Tribunal which sustained the order of the Commissioner of Income Tax passed under Sec.263 of the Income Tax Act, 1961 (hereinafter called "the Act"). I.T.A.No.89 of 2014 is filed against the order of the Tribunal which sustained the regular assessment order of the Assessing Authority after

setting aside the order of the 1st Appellate Authority. I.T.A.No.99 of 2014 is filed against the order of the Tribunal which dismissed the appeal of the assessee and sustained the order of the Assessing Officer passed pursuant to the remand order passed by the Income Tax Commissioner invoking his powers under Sec.263 of the Act, which order is the subject matter of I.T.A.No.207 of 2012.

3. The common facts leading to the above appeals are as follows:

The assessee, a public limited Company was engaged in the business of Civil constructions. On receipt of information from Central Bureau of Investigation (CBI), that unaccounted cash was being delivered from the office premises of the assessee in Safdarjung Enclave, New Delhi to one person named Anupkumar Saha/Sri Asok K. Singh, who was staying at Room No.2231, Inter Continental Hotel, New Delhi, search action under Sec.132 of the Act was conducted on 9.10.2002 at the premises of Anupkumar Saha/Sri Asok K. Singh, at Inter Continental Hotel, New Delhi, the office premises of the assessee, and the premisses of the Vice President of the assessee, Sri S.K. Jain.

4. During the course of search conducted at the office premises of the assessee at New Delhi, various incriminating documents were found and seized. Further, from Room No.2231, Inter Continental Hotel, New Delhi, where Anupkumar Saha was staying, an amount of Rs.14,78,500/- was found and seized. Consequent to the search, a notice under Sec.158BC of the Act was issued to the assessee on 23.09.2003, requiring the assessee to file a return of undisclosed income for the block period 01.04.1996 to 31.03.2002 and broken period up to 09.10.2002. In response to the above notice received by the assessee on 23.09.2003, assessee filed a return in Form No.2B on 27.11.2003, declaring 'NIL' undisclosed income for the block period. After complying with the procedure contemplated under law and after taking into consideration the sworn statements of Anupkumar Saha, Asok K. Singh, S.K. Jain, and the incriminating documents seized from the office premises of the assessee at New Delhi, and the explanations offered by the assessee, it was found that the assessee had made illegal payments to various officials of Government Agencies which were inadmissible in computing

the income of the assessee and therefore the Assessing Officer held that it has been proved undoubtedly that the undisclosed income of the assessee, which was not recorded in the books were therefore liable to be assessed as the undisclosed income of the assessee and assessment was completed accordingly, which is the subject matter in ITA No.89/2014.

5. Aggrieved by the said order of the Assessing Officer, appellant preferred appeal before the Commissioner of Income Tax (Appeals), who, after evaluating the facts and circumstances of the case, held that the order of assessment passed pursuant to the search was not in accordance with law and therefore allowed the appeal and directed the Assessing Officer to treat the undisclosed income of the assessee for the block period as nil.

6. Aggrieved by the said order, Revenue preferred appeal before the Tribunal and the Tribunal interfered with the findings of the 1st Appellate Authority and the appeal filed by the Revenue was allowed. In I.T.A No.89 of 2014, filed by the assessee, the following questions of law are raised for consideration:

"Whether, on the facts and in the circumstances of the case,

i. the addition of the sum of money found in the possession of Sri.Anupkumar Shah, the only occupant of the room No.2231, Inter Continental Hotel, New Delhi, as the undisclosed income of the appellant in the assessment and confirmed by the Income Tax Appellate Tribunal is valid, justified in law and supported by section 132(4A) of the Income Tax Act, 1961 and material in evidence?

ii. the Income Tax Appellate Tribunal is right in law in holding that the Assessing Officer was not under any compulsion to necessarily invoke the provisions of the Section 132(4A) of the Act?

iii. the double presumptions indulged in by the Assessing Officer in arriving at an undisclosed income derived from entries in the loose sheets unsupported and uncorroborated by anyone in the employment of the appellant including the unknown maker of the entries or by the alleged recipients of the payments, is valid under law?

iv. the Income Tax Appellate Tribunal was correct in invoking Section 132(4A) and holding the loose sheets belong to the appellant and the entries therein are true?"

7. I.T.A.No.207 of 2012, as we have stated earlier, is against a proceeding initiated on the basis of the order passed by the Commissioner of Income Tax under Sec.263 of the Act. Brief facts are as follows:

While the appeal filed against the order of assessment, which is the subject matter in I.T.A. No.89 of 2014, was pending before the Commissioner of Income Tax (Appeals), by notice dated 27.02.2007, the Commissioner of Income Tax, Kochi proposed to invoke his powers under Sec.263 to revise the assessment order. In response to the said notice, appellant filed reply urging various contentions but the Commissioner of Income Tax rejected the contentions of the appellant and passed Annexure-B order dated 21.03.2007 having found that the block assessment made under Sec.158BC r/w Sec.143(3) was erroneous and prejudicial to the interest of the Revenue and further that the relevant materials adverted to by the Commissioner of Income Tax which were available at the time of assessment were not considered while completing the assessment. Accordingly, the Assessing Officer was directed to re-do the assessment after giving due opportunity to the assessee and after considering all relevant materials. Aggrieved by the said order, assessee preferred appeal before the Tribunal and the Tribunal found that the order passed by the Commissioner of Income Tax was legal and in order. In the appeal filed by the assessee, the

following questions of law are raised:

"Whether, on the facts and in the circumstances of the case,

i. is the Commissioner of Income Tax legally justified in invoking his powers under Sec.263 of the IT Act, 1961, on the facts and circumstance of the case of the appellant?

ii. is not the order of the Tribunal upholding the order passed by the Commissioner of Income Tax under Section 263 against the provisions of the Income Tax Act and principles of law and hence arbitrary and without the authority of law?"

8. I.T.A. No.99 of 2014 is preferred by the assessee against the order giving effect to the order passed by the Commissioner of Income Tax under Sec.263 of the Act. Proposals were made on the basis of the materials that were found to have been omitted by the Assessing Officer and mentioned in the order of the Commissioner under Sec.263 to which the assessee filed objections. Rejecting the objections, additions were made and order dated 31.12.2007 was passed quantifying an amount of Rs.1,01,69,712/-.

9. Aggrieved by the said order, assessee preferred appeal and the same was partly allowed by the Commissioner of Income Tax (Appeals). Aggrieved by the order, both the

assessee and Revenue preferred appeals before the Tribunal and the appeal preferred by the Revenue was allowed and the appeal preferred by the assessee was dismissed. Accordingly, this appeal is filed by the assessee and the following questions of law are raised:

"Whether, on the facts and in the circumstances of the case,

i. the Income Tax Appellate Tribunal was correct in invoking Section 132(4A) and holding the loose sheets belong to the appellant and the entries therein are true?

ii. the addition made by the assessing authority and sustained by the Income Tax Appellate Tribunal is valid, justified in law and supported by section 132(4A) of the Income Tax Act, 1961?

iii. the presumption indulged in by the Assessing Officer in arriving at an undisclosed income derived from entries in the loose sheets unsupported and uncorroborated by anyone in the employment of the appellant including the unknown maker of the entries or by the alleged recipients of the payments, is valid under law?

iv. without any examination of the alleged recipients on oath, and in absence of any prosecution under the Prevention of Corruption Act or any Disciplinary proceedings against the alleged recipients of the payments, any adverse inference can be drawn against appellant so as to hold that the alleged

undisclosed income derived from entries in the loose sheets related to illegal payments made by the appellant warranting block assessment proceedings?”

10. Heard the learned Senior Counsel appearing for the appellant and the learned Senior Standing Counsel for the Revenue.

11. The thrust of the contentions raised by the learned Senior Counsel for the assessee, so far as I.T.A No.89 of 2014 was concerned, was that the appellant was not provided with sufficient opportunity for cross-examination of the witnesses whose sworn statements were recorded by the Assessing officer and therefore the acceptance of evidence and presumptions drawn as contemplated under Sec.132(4) and (4A), respectively, could not be sustained under law. It was further contended by the learned Senior Counsel that so far as the recovery of the amount was concerned from the Hotel premises from Anupkumar Saha, the assessee company had no manner of connection with the said person or the amount recovered. It was also contended that merely because the Vice President of the Company has stated in the sworn statement that he had acted on behalf of the company in the handing over of cash, in the absence of an opportunity of

cross-examination by the assessee, the statement could not have been taken into account for the purpose of initiating action against the assessee under the Act. It was also contended that there was no corroborative evidence at all to sustain the action of the assessing officer to have completed the block assessment.

12. Learned Senior Counsel has invited our attention to sub-section (4) and (4A) and contended that these provisions can be invoked and presumption can be drawn only if during the course of the search, incriminating materials were unearthed or recovered from a person who was in control of the materials and documents. Learned Senior Counsel thereupon contended that in the facts and circumstances of the case at hand, the cash was recovered from a Hotel premises and therefore the same could never be presumed to be in the control of the assessee. So also, it was contended that heavy reliance placed on certain paper slips recovered from the premises of the company which contained certain single or double digit arithmetical figures and certain initials were never substantiated by cogent and reasonable evidence required for treating the same as evidence so as to attract sub-section (4)

of Sec.132 of the Act, According to him, the Assessing Officer baselessly presumed that these arithmetical figures were in progression of lakhs. Therefore, in the absence of cross-examination of witnesses whose sworn statements were taken under sub-section (4A) of Sec.132, no presumption can be drawn against the assessee. Therefore, it was contended that the whole exercise of block assessment done by the Assessing Officer could not be sustained under law. On that count, learned Senior Counsel contended that the view taken by the 1st Appellate Authority was correct and in accordance with law and therefore the Tribunal went wrong in interfering with the order of the 1st Appellate Authority.

13. In this context, learned Senior Counsel has invited our attention to the judgments in '**Kishinchand Chellaram v. Commissioner of Income-Tax, Bombay City-II**' [(1980) 125 ITR 713] and '**P.R. Metrani v. Commissioner of Income-Tax**' [(2006) 287 ITR 209 (SC)]. So far as the judgments cited supra are concerned, they related to assessment years 1947-1948 and 1981-82 and 1982-83, respectively. Learned Senior Counsel has invited our attention to last paragraph of the former judgment, wherein it was held

as follows:

" x x x x x x x
 x x x x x x x

It is to our mind impossible to hold, in the face of the application for remittance signed in the name of Tilokchand, that this amount was sent by the assessee and the finding to that effect reached by the Tribunal must be held to be unreasonable and perverse. What at the highest could be said to be established by the material evidence on record is that Tilokchand remitted the amount of Rs.1,07,350 from Madras and this amount was received by Nathirmal in Bombay. Even if we accept that Tilokchand and Nathirmal were employees of the assessee as held by the Tribunal, the utmost that could be said is that an employee of the assessee in Madras remitted the amount of Rs.1,07,350 to another employee in Bombay. But, from this premise it does not at all follow that the remittance was made by the employee in Madras on behalf of the assessee or that it was received by the employee in Bombay on behalf of the assessee. The burden was on the revenue to show that the amount of Rs.1,07,350 said to have been remitted from Madras to Bombay belonged to the assessee and it was not enough for the revenue to show that the amount was remitted by Tilokchand, an employee of the assessee, to Nathirmal, another employee of the assessee. It is quite possible that Tilokchand had resources of his own from which he could remit the amount of Rs.1,07,350 to Nathirmal. It was for the revenue to rule out this

possibility by bringing proper evidence on record, for the burden of showing that the amount was remitted by the assessee was on the revenue."

14. The learned Senior Counsel for the assessee has brought to our attention the appeal memorandum preferred before the 1st Appellate Authority and contended that even though an opportunity was asked to cross-examine the witnesses whose sworn statements were recorded, it was declined and therefore no presumption could be drawn as provided under Sec.(4A) of Sec.132 of the Act. Learned Senior Counsel for the assessee has raised a point that since the Tribunal only reaffirmed the order of the Assessing Officer, there was no re-appreciation of the pleadings and evidence by the Tribunal and therefore on that count, the order passed by the Tribunal was vitiated.

15. In our view, if the assessee was keen in unearthing any issue involved in the case by cross-examining witnesses, it was free and open for the assessee to make the demand/request for cross-examination of the witnesses at the time when the proceedings were pending before the Assessing Officer. Neither in the assessment order nor in the order passed under Sec.263 and the re-done assessment, did we find

that any such request made by the assessee. Having not done so, assessee could not turn around and contend that its request for cross-examination was declined. On a reading of sub-section (4) of Sec.132, it was clear that during the course of search and seizure any person found in possession or control of any books of account, documents, money, bullion, jewellery or other valuable article or thing could be examined on oath and such examination may thereafter be used in evidence in any proceeding under the Act. So also, on a reading of sub-section (4A) of Sec.132, any money or document etc. etc. were found in the possession or control of any person in the course of a search may be presumed to be the money, documents etc. etc. belonging to such person. Therefore, after evaluating the evidence so collected by the Income Tax Officer during the course of search, what is recovered could be treated as belonging to the assessee. Therefore, according to us, definitely the burden was on the assessee to prove that those incriminating materials and money were not belonging to it. This could have been discharged either by cross-examining the witnesses or by adducing evidence.

16. However, even the grounds incorporated in the appeal memorandum which was handed over to us at the time of hearing, did not contain a claim that a demand/request for cross-examination was made, but, on the other hand, all that is stated is that no opportunity was offered to the assessee to cross-examine the above said persons. The relevant ground in the memorandum of appeal is extracted for ready reference:

"3.4 The appellant also take objection that the Assessing Officer has relied upon the statements of Mr.Anup Kumar Saha, Mr.Ashok Kumar Singh and Mr. S.K.Jain, to draw adverse conclusions against the appellant without offering an opportunity to the appellant to cross examine the above said persons".

17. So far as the latter decision was concerned, learned Senior Counsel has invited our attention to paragraphs 26, 27, 28 and 29 and canvassed for the proposition that the presumption under Sec. 132 (4A) was available only in regard to the proceedings for search and seizure under Sec.132, and that such presumption was not available for framing the regular assessment. In this context, we thought it only appropriate that paragraphs 29 and 30 are extracted:

"29. The presumption under section 132(4A) is available only in regard to the proceedings for search and seizure and for the purpose of retaining the assets under section 132(5) and their application under section 132B. It is not available for any other proceeding except where it is provided that the presumption under section 132(4A) would be available.

30. In our considered view, the High Court of Allahabad in Pushkar Narain Sarraf [1990] 183 ITR 388 and the High Court of Delhi in Daya Chand [2001] 250 ITR 327 have taken correct view in holding that the presumption under section 132(4A) is available only in regard to the proceedings for search and seizure under section 132. Such presumption shall not be available for framing the regular assessment."

18. Learned Senior Counsel for the Revenue, on the other hand, contended that consequent to the introduction of Sec.158BH by the Finance Act, 1995 with effect from 01.07.1995, all other provisions of this Act shall apply to assessment made under this Chapter, i.e. Chapter XIV-B and therefore the block assessment carried out for the period 01.04.1996 to 09.10.2002 was concerned, the judgments *supra* cited by the learned Senior Counsel for the assessee were not applicable.

19. We find force in the contention of the learned Senior Counsel for the Revenue that consequent to the introduction of Sec.158BH, the presumption provided under sub-section (4A) of Sec.132 was available to the Revenue irrespective of the prohibition if any contained under sub-sec.(4A) of Sec.132. As we have stated, relying on the judgments of the Hon'ble Apex Court in '**Kishinchand Chellaram**' and '**P.R. Metrani**' cited supra, learned Senior Counsel for the assessee strenuously argued before us that the evidence contemplated under sub-section (4) and presumption envisaged under sub-section (4A) of Sec.132 can be taken into account only for the purpose of search operations and therefore the acceptance of evidence and presumption drawn by the Assessing Officer to conclude an assessment order could not be sustained under law. However, in view of the introduction of Sec.158BH to the Income Tax Act, sub-section (4) and (4A) of Sec.132 are applicable in the matter of conducting the assessment by the Assessing Officer and therefore there was no illegality or infirmity on the part of the Assessing Officer to have taken into account the sworn statements of the witnesses taken on oath.

20. So also, the learned Senior Counsel for the assessee contended that since the Appellate Tribunal has only approved the findings of the Assessing Officer, there was no re-appreciation of the pleadings, materials and evidence and therefore the order passed by the Appellate Tribunal was vitiated and suffered from legal error. To the said contention, learned Senior Counsel for the Revenue has invited our attention to the judgment in '**S.N. Mukherjee v. Union of India**' [AIR 1990 SC 1984] and specifically invited our attention to last part of paragraph 35 of the said judgment, which read thus:

"35. x x x x x x x
x x x x x x x

The need for recording of reasons is greater in a case where the order is passed at the original stage. The appellate or revisional authority, if it affirms such an order, need not give separate reasons if the appellate or revisional authority agrees with the reasons contained in the order under challenge."

21. Therefore, going by the law laid down by the Hon'ble Apex Court as extracted above, we hold that merely because the findings of the Assessing Officer was approved by the Appellate Tribunal, the order of the Tribunal could not be

said to be vitiated. That apart, on going through the order of the Appellate Tribunal, we found that each and every circumstances pointed out by the assessee during the course of the arguments were considered by the Tribunal and has found that the evidence recorded by the Assessing Officer during the course of the search was corroborative in nature and therefore were acceptable in law. The Tribunal has also found that the amount recovered from the Hotel premises was proved to be the amount belonging to the company and this conclusion is corroborated by the evidence taken on oath. So also, Tribunal has found that the slips recovered from the office premises were not explained by the assessee and also that having regard to the quantum of contract work undertaken by the assessee, it would be reasonable to presume that the amounts noted in the seized materials represented amounts in lakhs. Therefore, so far as I.T.A. No.89 of 2014 was concerned, the Tribunal has sustained the order of the Assessing Officer by correctly verifying and approving the factual circumstances considered by the Assessing Officer and in our considered opinion, there are no illegalities or infirmities warranting our interference in the

findings of the Tribunal.

22. So far as the order of the Tribunal concerning I.T.A. No.207 of 2012 is concerned, the point raised by the learned Senior Counsel for the assessee was that the Commissioner of Income Tax had not found out any incriminating circumstances enabling him to exercise the power under Sec.263 of the Act. It was also contended that Tribunal was only approving the findings entered by the Commissioner of Income Tax without re-appreciating the evidence and the law involved.

23. Learned Senior Counsel for the Revenue, on the other hand, contended that it was not only when incriminating circumstances were found out, Sec.263 can be invoked by the Commissioner of Income Tax, but when there were omissions to consider relevant materials and if the order passed by the Assessing Officer was erroneous and prejudicial to the interest of the Revenue, Sec.263 can be invoked. Learned Senior Counsel for the Revenue has also invited our attention to the judgment reported in '**Commissioner of Income-Tax v. Travancore Tea Estates Co. Ltd.**' [(1988) 172 ITR 733] and specifically drawn our attention to last but one paragraph of the judgment, which read thus:

"In our view, therefore, the power of the Commissioner under section 263 remains in full force, notwithstanding the order of the appellate authority, in respect of matters not considered and decided in appeal. Accordingly, we answer the question in the negative, that is, in favour of the Revenue and against the assessee."

24. Bearing these principles in mind, we have gone through Annexure-B order of the Commissioner of Income Tax produced along with the appeal memorandum and found that the Commissioner had found out several materials which were not taken into consideration by the Assessing Officer and which were incriminating in nature and which caused huge loss to the Revenue. This is evident from Sl.No.8 of the order of the Commissioner of Income Tax which read thus:

"In view of the detailed discussions made above pointing out several omissions to consider relevant material, the block assessment made u/s.158 BC r.w.s. 143(3) dated 29.10.2004 was erroneous and prejudicial to the interests of revenue, because all the relevant materials mentioned above were available at the time of assessment, but were not considered while completing the assessment."

25. So also, from the order of the Tribunal, we have found that the Tribunal before approving the findings of the

Commissioner of Income Tax, has re-appreciated the circumstances by taking into account each and every circumstances discussed by the Commissioner and therefore the same can never be termed to be without any application of mind as contended by the learned Senior Counsel for the assessee.

26. Having evaluated the arguments advanced by the learned Senior Counsel for the parties, we are of the considered opinion that under Sec.263 of the Act, the Commissioner had every power to direct the Assessing Officer to take into account materials, accounts and other circumstances which were not considered when the original assessment order was prepared.

27. On a query from the Bench as to whether the re-assessment done which was the subject matter of I.T.A. No.99 of 2014 was on the basis of the materials which were not considered by the Assessing Officer in the original assessment, learned Senior Counsel has informed that so far as the assessment which gave effect to the order under Sec.263, the materials considered were entirely different. Therefore, we are of the considered opinion that the finding of the Tribunal that

the order of the Commissioner of Income Tax invoking power under Sec.263 was in order does not require any interference in this appeal.

28. So far as I.T.A No.99 of 2014 is concerned, the same was concerning the order giving effect to Sec.263 order passed by the Commissioner of Income Tax, the Tribunal found that the materials that were relied on by the Assessing Officer and approved by the 1st Appellate Authority for re-doing the assessment was not successfully challenged by the assessee before the Assessing Officer as well as the 1st Appellate Authority. The findings that was approved by the Tribunal were relating to factual aspects considered by the Assessing Officer and re-appreciated by the 1st Appellate Authority and found them to be correct and in order. Therefore, we do not think that there are any legal circumstances warranting our interference in the said appeal also.

In the facts and circumstances stated above, we do not find any reason to interfere with the order passed by the Tribunal and therefore the appeals fail and accordingly they are dismissed. Resultantly, the questions of law raised in these appeals are answered in the negative and in favour of

I.T.A Nos.207/12, 89 & 99 of 2014 24

the Revenue.

Sd/-
**ANTONY DOMINIC
JUDGE**

Sd/-
**SHAJI P. CHALY
JUDGE**

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P.S. to Judge

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