IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE T.R.RAMACHANDRAN NAIR
&
THE HONOURABLE MR. JUSTICE K.P.JYOTHINDRANATH

FRIDAY, THE 10TH DAY OF JULY 2015/19TH ASHADHA, 1937

LA.App..No. 496 of 2012 (D)

AGAINST THE ORDER/JUDGMENT IN LAR 73/2003 of SUB COURT, QUILANDY DATED 22-12-2011

APPELLANT(S)/2ND RESPONDENT:

THE DEPUTY CHIEF ENGINEER
THE KERALA STATE ELECTRICITY BOARD
TRANSMISSION CIRCLE, NALLALAM, KOZHIKODE.

BY ADV. SRI.T.R.RAJAN,SC,K.S.E.B.

RESPONDENT(S)/CLAIMANT AND IST RESPONDENT:
----

1. K.M.JOSE
S/O.MATHEW, KURISUMMOTTIL HOUSE, CHAKKITTAPARA.P.O.
PERAMBRA AMSOM, DESOM, KOYILANDY TALUK.

2. THE TAHSILDAR (LA), KOYILANDY.

R1 BY ADV. SRI.V.N.RAMESAN NAMBISAN
R1 BY ADV. SRI.S.SREEKUMAR (SR.)
R2 BY GOVERNMENT PLEADER SHRI

THIS LAND ACQUISITION APPEAL HAVING BEEN FINALLY HEARD ON 10-07-2015, ALONG WITH LAA. 497/2012, LAA. 500/2012, LAA. 536/2012, CO. 32/2014, CO. 35/2014, CO. 36/2014, CO. 37/2014, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

T.R. RAMACHANDRAN NAIR &
K.P. JYOTHINDRANATH, JJ.

- -

L.A.A.Nos.496, 497, 500 and 536 of 2012
and C.O.Nos.32, 35, 36 and 37 of 2014

- -

Dated this the 10th day of July, 2015

<u>JUDGMENT</u>

<u>Ramachandran Nair, J.</u>

All these appeals are filed by the requisitioning authority, viz. the Deputy Chief Engineer of the Kerala State Electricity Board (for short 'the KSEB'). The claimants have filed cross objections seeking for enhancement of the land value and to fix it at Rs.30,000/- per cent.

2. The land was acquired for the purpose of the KSEB for their sub station, viz. 110 K.V. sub station at Chakkittappara. The notification under Section 4(1) of the Act was published in the gazette on 17.3.2001. The respective claimants belong to the same family and the total extent of the property acquired is 1.2440 hectares which is a garden land. The claimants were enjoying it as a compact plot which is their case. The land value, going by th award of the Land Acquisition Officer, is at the rate of Rs.3,344/- per cent and the reference court, by the impugned judgment, has enhanced the same and fixed it at

Rs.25,000/- per cent.

3. At the outset, we will notice that the references were answered ex-parte initially by fixing land value as Rs.5,500/- per cent and against the same, the claimants had filed appeals as LAA Nos.676, 680, 683 and 684 of 2010. All those appeals were heard and disposed of by a Division Bench of this Court by judgment dated 13.7.2011. This Court remanded the matter after setting aside the judgment, for fresh consideration and also afforded an opportunity to all the parties to adduce further evidence. The order of remand will show that this Court directed the claimants to pay cost and there is a further direction that the enhancement, if any, granted will not carry interest under Section 28 of the Act, during the period from 8.10.2004 till the date of judgment of this Court, i.e. 13.7.2011. It is submitted by the learned Standing Counsel for the KSEB that the Special Leave Petition filed against the said judgment has been dismissed.

4. We heard learned Standing Counsel for the Board, Shri T.R. Rajan and learned Senior Counsel for the claimants, Shri S. Sreekumar and learned counsel Shri Ramesan Nambeesan.

5. The narration of facts in paragraph 2 of the judgment of the reference court will give the following details: The reference cases have been numbered as four. We will show the details of the properties with reference to the L.A.R. numbers as below:

LAR No.	Extent	Sy. No.
70/2003	0.04040 hectares	RS No.224/1
71/2003	0.6083 hectares	RS No.224/3
72/2003	0.1587 hectares	RS No.224/3
73/2003	0.0730 hectares	RS No.224/3

All these items of properties are garden lands. They are situated in Chakkittappara village in Koyilandy Taluk.

6. Both sides adduced evidence before the reference court and the claimants examined P.Ws.1 to 3 and the respondents examined R.W.1. Exts.A1 to A4 are the documents marked in evidence on behalf of the claimants and Exts.C1 and C2 are the reports of the Commissioners appointed in two sets of cases. The respondent has marked in evidence Ext.R1.

7. Learned Standing Counsel for the KSEB mainly contended that even after remand of the matter, even though the claimants marked

in evidence Exts.A1 to A4 and even though Exts.A2 to A4 are produced to show the land value in the locality, none of the parties have been examined. It is submitted that for non examination of the parties, the court below found that those documents cannot be relied upon. It is further submitted that even though it is true that the Commissioners appointed by the court had visited the plots covered by Exts.A2 to A4 and have submitted reports and they were also examined before the court, the same could not have been accepted by the court as the opinion of the Commissioners regarding land value, that too by getting details from the locality, cannot have any sanctity. It is submitted that the Commissioners, going by the reports, Exts.C1 and C2, gave an opinion that the centage value of the acquired land would come to Rs. 27,500/- and 28,000/- and the court below adopted Rs.25,000/- as land value.

8. Learned Standing Counsel further contended that even if the documents are considered, they do not reflect the real land value as far as the acquired properties are concerned, for various reasons. It is submitted that the document Ext.A3 is dated 6.9.1994 and it was

purchased by the Life Insurance Corporation of India for having their office. As regards the acceptability of the value reflected in the said document, learned Standing Counsel further submitted that obviously it was for the purpose of a commercial venture whereas such a purpose is not discernible as far as the acquisition herein is concerned. It is further submitted that when the said Corporation purchased the land, it might have offered a higher amount especially by considering various aspects including the convenience to locate its office. It is also submitted that the said item of property is near Perambra town which is a more important locality than the locality of the acquired properties herein.

9. As far as the property covered by Ext.A4 document which is dated 1.11.1999, it is submitted by the learned counsel that even going by the reports Exts.C1 and C2, it can be seen that the property is situated at an average distance of more than 4 ½ kms. Learned Standing Counsel therefore submitted that the court below ought to have been relied upon the document concerning the basic land which was marked in evidence as Ext.R1. It is pointed out that the said property is situated in the same locality and that too at a distance of

150metres away from the acquired property. Learned counsel invited our attention to the notings of the Land Acquisition Officer in the award and submitted that the Land Acquisition Officer had clearly stated therein that the said item of property is similar to the acquired property. Therefore, it is submitted that the court below has acted wrongly in enhancing the land value to Rs.25,000/-. As far as the advantages of the acquired property are concerned, the learned counsel submitted that it is situated in a purely agricultural area and therefore it will not fetch the value like a commercial plot. Chakkittappara town, according to the learned counsel, is not that much of importance also, compared to Perambra. The learned counsel further relied upon the notification issued by the Government fixing fair value of lands, produced as Annexure A2 along with I.A. No.1146/2014.

10. These arguments have been refuted by the learned Senior Counsel Shri S. Sreekumar appearing for the respondents. It is submitted that the locality herein is an important one which is the evidence available before the court, viz. Exts.C1 and C2 reports of the Commissioner as also their evidence. The entire property is situated

on the side of a P.W.D. Road which is having bus route and there are four nearby roads also. It is only 150metres from Chakkittappara bazar. As far as the basic land is concerned, it is not having the same advantages as regards the acquired property. The acquired property could be used for residential purposes as well as commercial purposes and so many important institutions, Government offices and business establishments are situated within close proximity of the acquired property.

11. It is also brought to our notice that as regards the reports of the Commissioners, no objection was filed by the appellant. The Commissioners were examined also. It is submitted by the learned Senior Counsel that the evidence of the Commissioners will give an idea regarding the locality, the advantages of the acquired properties and the distance from the properties covered by Exts.A3 and A4 to the acquired properties which, according to the learned Senior Counsel, is not much, as contended by the learned Standing Counsel for the Board. It is submitted that the document by which the Life Insurance Corporation purchased the property, is of the year 1994 and the

property was partly wet land, going by the descriptions in the document itself. The value of the land covered by the document was Rs.28,000/- per cent, even in 1994. The said property is only at a distance of 3 ½ kms. away from the acquired property. Learned Senior Counsel submitted that Chakkittapara town as well as Perambra town are having equal importance. As regards Ext.A4 also, it is submitted that the property was sold for a sum of Rs.17,32,500/- in total and the extent involved is 57.75 ares. Therein, the price of land is Rs.30,000/- per cent. It is only 4.5 kms. away from the acquired property. It is not the law, according to the learned Senior Counsel, that transactions relating to the properties in the immediate proximity of the acquired land alone can be considered by the court. The only thing is to find out, by adopting a guess work, the value of land after assessing various evidence in the matter. It is also submitted that the approach made by the court below initially was not correct. There is no contest as regards the genuineness of the transactions. There is no contra evidence disputing the genuineness of the transaction. Therefore, it is submitted that if this Court analyses Exts.A3 and A4, it can be seen that the acquired properties will fetch more value.

12. It is further submitted that being a compact plot and the properties have been improved much by various cultivations, the land value claimed by the claimants cannot be said to be in any manner excessive.

13. The award passed by the Land Acquisition Officer contains certain details as far as the locality is concerned. Under the heading “Basis for valuation”, he has recorded that the land proposed to be acquired is situated about 200 metres away from Chakkittappara bazar. It is also stated that on inspection it is seen that in most cases of transactions, consideration shown in the documents is nominal when compared with the prevailing market value of similar lands in the locality. After considering six documents, item 6 document was treated as the basic document. Going by the details available from the award, the said document relates to 20 cents of property in Chakkittappara Village which was sold for a consideration of Rs.60,000/-. It is situated about 350 metres away from Chakkittappara bazar on the northern side of Chakkittappara - Nanmanda road. The distance to the land proposed

for acquisition is about 150 metres. It is stated that the land is similar and more or less similarly situated as in the case of land under acquisition. It is also stated that the enquiry reveals that the consideration shown in the document is fair and reasonable and it represents the market value of similar type of lands in the locality at the time of sale.

14. A reference to the contents reports of the Commissioners, Exts.C1 and C2 will be relevant in this context. Ext.C1 is the report filed the Advocate Commissioner in LAR Nos.70/2003 and 72/2003 and Ext.C2 is the report filed by another Advocate Commissioner in LAR Nos.71/2003 and 73/2003.

15. With regard to the road access and other important aspects, it is stated in Ext.C1 report that the properties included in LAR Nos.70/2003 and 72/2003 are remaining as a compact plot on the eastern side of Chakkittappara - Annakkoottamchal tarred public road. On the southern boundary of this property a veterinary hospital is situated. It is also stated that the acquired property is located in an industrially, commercially and socially important locality. The

distance from Chakkittappara town is noted as 150 metres and from the Panchayat office it is noted as 100 metres. It is also stated that on the four sides of the acquired property, motorable tarred roads are situated. They are: Chakkittappara - Peruvannamoozhi road (west), Chakkittappara - Ponmalapara road (north), Chakkittappara - Annakkoottamchal road (east and close to the acquired property) and Chakkittappara - Kanjimkadavu road (south). It is further stated that Chakkittappara town is well-known for marketing of hill produces (wholesale and retail) and other items and lot of commercial establishments, shopping centres, educational institutions, Post Office, Village Office, Panchayat Office, wholesale and retail trade centres are situated. St. Antony's L.P. School, Santhosh Nursery, St. George Higher Secondary School, St. George Computer Institute, Apple Web Centre and Madrassas are situated very near to the acquired property. Government offices like Telephone Exchange, Agricultural Office, Office of Rubber Board, Block Office, Dairy Development Department, godown of Rubber Co-operative Society, Chakkittappara Milk Marketing Co-operative Society, etc. are situated within ½ kms.

of distance of the acquired property. It is also stated that establishments like C.K. Traders, depot of FACT, Sankar Cement Agency, etc. are also situated within 200 metres of the acquired property. The Commissioner has also noted that several branches of nationalised and co-operative banks are situated closeby as well as ayurvedic, alloppathy and homoeo clinics and veterinary hospital and other hospitals are situated very close to the acquired property. It is also reported that there are temples, churches and mosques which are also situated in the nearby location and Peruvennamoozhi Tourist Centre, Reservoir, Krishi Vijnan Kendram, Police Station, etc. are situated within 1kms. distance of the acquired property. Important market places are also situated near to the acquired property.

16. It is also reported by the Advocate Commissioner that the basic land is situated at a distance of ½ kms. from Chakkittappara bazar at a distance of 400 metres from Chakkittappara - Narinada road on the northern side of it. The Commissioner also stated that there is no direct road access or proper way to the basic land. The basic land is lying 1 ½ mtrs. below the road level. It is not having any commercial or

other importance and it is not similar to the acquired property.

17. The Commissioner has also reported details about the properties covered by the documents Exts.A2 to A4. As far as Ext.A2 is concerned, it is not having any road access. It is situated 200 metres from the road known as Chakkittappara - Koorachundu road and the exact spot is about 100 metres away from the said road, without proper road access. It is stated that compared to the said property, the acquired property is better by 3 ½ times and the said property is not situated in an important locality. The same is situated at a distance of ½ kms. from the acquired property and the value per cent is Rs.12,727/-.

18. As regards Ext.A4, the Commissioner has reported that the same is situated at a distance of 1 ¼ kms. away from Perambra - Vadakara Public Road, on the southern side of a Panchayat road. The said road is a mud road also. The transaction shows that the property was sold by one Smt. Indira Amma and her son to a company known as Malabar Cash Crops Ltd. and the value per cent is Rs.30,000/-. After inspection of the said land, it is stated that now there is a building constructed by the company and it is also stated that the acquired

property and the said land are situated in equally important localities and the distance is noted as 4 ½ kms. from the acquired property.

19. As far as Ext.A3 is concerned, it is stated that the property is situated at a distance of 1 ½ kms. away from Perambra town, on the eastern side of Perambra-Kuttiyadi road. It was sold for the purpose of Life Insurance Corporation of India and the extent involved is 34.10 cents. The value per cent is Rs.28,000/-. The distance from the acquired property is 3 ¾ kms. and as of now LIC has constructed a building in the said property after filling the land. It is also stated that both the acquired property and Ext.A3 property are lying in equally important localities. Finally, it is stated that the time of Section 4(1) notification, the acquired property would have fetched a market value of Rs.27,500/- per cent.

20. As far as Ext.C2 report also is concerned, an inspection was conducted by the Commissioner on the same day and the same details have been reported.

21. Both the Commissioners have been examined. P.W.2 is the Advocate Commissioner who prepared Ext.C1 report. It is deposed by

him that the entire acquired properties are remaining as a compact plot and they are bounded by roads having bus route. The road on the western side is a P.W.D. road. It is also stated that the property covered by Ext.A3 was wet land. It is having road access only through one side. Even though the said witness was cross examined for respondents 1 and 2, we find that no questions have been asked challenging the genuineness, if any, of the transactions covered by Exts.A3 and A4 and the questions put were only with respect to the distance from the acquired property. As far as Ext.A4 is concerned, the reply by him is that the property is situated 1 ½ kms. away from Perambra town. The same is inconformity with the report, Ext.C1. The basic land is situated within a distance of below ½ kms. As far as Ext.A3 is also concerned, it is stated that the property is situated beyond the town and from the acquired property, the distance is 3 kms.

22. The evidence of P.W.3, the Advocate Commissioner who prepared Ext.C2 report, is also to the same effect. He has also stated that P.W.D. road is on the side of the acquired property and there is a bus route also and all the items of properties are remaining as a

compact plot. No question was put to him in the cross examination with regard to Exts.A3 and A4. The only question put is with regard to the importance of the acquired property. We also notice from the award that in the acquired properties several improvements were there like pepper wine, cashew trees and miscellaneous trees. These features are there as far as all the four plots are concerned.

23. Since learned Standing Counsel for the Board in his vehement argument had submitted that Exts.A3 and A4 could not have been relied upon, we will refer to the contents of the documents also. Ext.A3 is a sale deed by which the LIC purchased 34.10 cents of land. Going by the description in the property, a portion of the property is nilam (paddy land) and the other portion is garden land. On one side of the property there is a road also. As far as Ext.A4 is concerned, the same is a garden land.

24. Great reliance is placed by the learned Standing Counsel for the Board on Ext.R1. The evidence of the respondents in support of the value reflected in the basic land, is that of R.W.1. But in the deposition of RW.1,who is the Revenue Inspector (LA), Koyilandy, in

cross examination he stated that he is not personally aware of the details of acquisition and he has not seen the acquired properties or the basic land and therefore he cannot state the matters in an authentic manner. He has not seen Exts.A2 to A4 properties also and do not know the details of transactions with respect to the basic land. It is stated by him in cross examination that Chakkittappara town is one where four roads are joining from different directions in the junction and is also a place where marketing of hill produces is there. He also stated that there is general increase in land value in the locality.

25. As far as Ext.R1 document is concerned, a reference to it will show that the document is dated 22.2.1999 and it is styled as a document for sale of jenmem right. Even though there is reference about kanam right under which one of the parties hold the property, further details are not discernible from the said document. It is stated that the executant obtained the property as per a will deed of his father and after the father's death, he is in possession of the same. As regards the value fixed, it is clear that the same has been arrived at by the intervention of mediators. Hence, it cannot be said that it is a

transaction of sale in pure terms.

26. As far as the importance of the said basic land is concerned, the case of the claimants is that the property is not having similarity with the acquired property. They also contend for the position that it is situated beyond the limits of the town. It is also not having any direct road access. Going by the evidence of P.Ws. 2 and 3, it is located in a less important locality, without any direct road access by any important road or even pathway. In the absence of any contra evidence on the part of the appellant, we will be justified in relying upon Exts.C1 and C2.

27. As far as the importance and potential of the acquired property is concerned, it is relevant to notice that it is having road frontage to one of the P.WD. roads on the east which is a bus route and on the other three sides also there are public roads. Even though those three roads are not on the boundaries of the acquired property, they are located very near to the acquired property. The property is situated just 150 metres away from Chakkittappara town. The same is a town where wholesale and retail business in hill produces are there and such other

business establishments are also there. It is also seen that there are various important educational institutions, Government offices, banks, etc. very near to the acquired property. The property being situated very near to such a town, within 150 metres, it cannot be said that it is less important or is not having any potential. Even though learned Standing Counsel submitted that it is not a commercially important locality, we cannot agree. In the light of the evidence of P.Ws.2 and 3 and in the light of the contents of the reports Exts.C1 and C2 which we have already recorded above, it can be seen that the properties can be conveniently used as residential plots as well as commercial plots. Therefore, the property is having much potential as far as a willing purchaser is concerned.

28. Then, the question is whether Exts.A3 and A4 could be relied upon. Of course, the vendors or vendees have not been examined. The claimants have taken efforts to adduce evidence through the Advocate Commissioners who have visited the properties and filed reports. As far as the main features noted in the reports are concerned, the challenge in the cross examination is only with regard to the distance of those

plots with the acquired property and not about the genuineness of the transaction. We find from the details that the document Ext.A3 is one wherein the LIC purchased the property. Therefore, it can be easily seen that the true land value will be reflected in the said document.

29. Learned Senior Counsel appearing for the claimants submitted that the claimants are placing much reliance on Ext.A4 which is of a recent origin, going by the date of Section 4(1) notification. The time lag between the said document and the notification under Section 4(1) is 17 months. As far as the said land is also concerned, it is a garden land and the acquired property is also much improved garden land, of course, the distance is 3 ½ kms. As far as the principle under which the matters can be assessed is concerned, it is well settled by the decisions of the Apex Court that the potentiality of land can be taken into consideration.

30. In **K. Devakimma and others v. Tirumala Tirupati Devasthanams and another** (2015 (5) SCALE 454) their Lordships have held in paragraph 25 as follows:

"..........Recourse can be taken in appropriate cases to the mode of determining the market value of the acquired land by providing appropriate escalation over the proved market value of nearby lands in previous years where there is no evidence of any contemporaneous sale transactions or acquisition of comparable lands in neighbourhood. The percentage of escalation may vary from case to case so also the extent of years to determine the rates. (see *General Manager, Oil & Natural Gas Corporation Ltd. v. Rameshbhai Jivanbhai Patel & Anr.* (2008) 14 SCC 745 & *Valliyammal & Anr. v. Special Tahsildar (Land Acquisition) & Anr.* (2011) 8 SCC 91}."

31. Learned Standing Counsel for the Board relied upon the judgment of the Apex Court in **Topandas Kundanmal v. State through the Land Acquisition Officer, Jamnagar and others** {(1995) 5 SCC 336} and S**pecial Deputy Collector and another v. Kurra Sambasiva Rao and others** {(1997) 6 SCC 41} wherein the Apex Court have laid down various principles with regard to the fixation of market value.

32. Going by the principles stated therein also, it can be seen that while considering the case for enhancement of land value, the court will have to consider the following aspects:

> "The relative situation of the acquired land which is the subject of the sale transaction, the nature of the land, its suitability, nature of the use to which lands are put to on the date of the notification, income derived or derivable from or any other special distinctive feature which the land is possessed of and he sale transactions in respect of lands covered by the same notification are all relevant factors to be taken into consideration in determining the market value."

It was held that there should be an objective assessment of evidence. (**Kurra Sambasiva Rao's case** (supra).

33. Learned counsel for the respondents relied upon a recent judgment of the Apex Court in **Mehrawal Khewaji Trust v. State of Punjab** (2012 (2) KLT 542 – SC) to canvass for the position that when there are several exemplars with reference to similar lands, highest of the exemplars if it is satisfied, that it is a bonafide transaction, has to be considered and accepted.

34. According to us, going by the evidence adduced by the claimants, there is nothing to doubt about the bonafides of the transactions, Exts.A3 and A4. If a reasonable escalation as far as

Ext.A3 property is assessed, it can be seen that even by giving 5% increase for the time lag between the date of the said transaction and the date of Section 4(1) notification, the total increase for nearly 6 years and 6 months will be Rs.9,240/- and by adding the same, it will be only Rs.37,240/-. In fact, going by the decisions of the Apex Court, if it is a developing locality, more percentage of increase can be added, but we only adopt a reasonable increase of 5%. Similarly, in respect of Ext.A4, if 5% per year is added for the time lag of 17 months, the amount will be Rs.32,100/-.

35. According to us, even going by the award, it can be seen that there was increase in land value in the locality. As far as the acquired property is concerned, the nature being garden land and being an improved property, that also situated on the side of a PWD road and very near to Chakkittappara town and in a locality where lot of public offices, Government offices and other institutions are located, its potential value cannot be said to be minimum, and it is having much potential. Therefore, commensurate with the potential, the claimants will be entitled for appropriate land value. True that while considering

various aspects, the reference court relied upon the value reflected in Exts.C1 and C2. According to us, an objective assessment as done above, will give a clear idea regarding the land value in the locality as on the date of Section 4(1) notification. The document Ext.R1, according to us, does not reflect the true land value in the locality and even the nature of the transaction is not by way of a sale where a willing purchaser had offered value and it is only by way of transferring a jenmum right to the holder and the price was also fixed by intervention of mediators.

Even though the appellant has produced along with I.A. No.1146/2014 in LAA No.497/2012 the notification fixing fair value, for the purpose of Stamp Act, the same cannot have any foundation to determine the market value, in the light of the decision of the Apex Court in **Jawajee Nagnatham v. Revenue Divisional Officer** {(1994) 4 SCC 595}. Therefore, we cannot accede to the above request. Herein, the properties covered by Exts.A3 and A4 cannot be said to be situated in a too far away locality and therefore, reliance can be placed on them to fix the correct market value.

36. In that view of the matter, the claimants are entitled for a reasonable enhancement of the land value and we do not agree with the contention of the learned Standing Counsel for the Board that the claimants are not entitled for any enhancement. After considering all the aspects including the importance of the locality and the potential of the property as well as the nature of the land, we find that the acquired properties would have fetched a market value of Rs.28,500/- per cent as on the date of Section 4(1) notification. The reference court has adopted the land value at Rs.25,000/- per cent.

37. We allow the Cross Objections to the extent of granting land value at the rate of Rs.28,500/- per cent. As far as the statutory benefits are concerned, the claimants will be entitled for the statutory benefits as granted by the trial court under Section 23, 23(1A) and 28 of the Land Acquisition Act. As far as interest under Section 28 is concerned, as we have already noticed, in the light of the judgment of a Division Bench of this Court in LAA No.676/2010 and connected cases, the claimants will not be entitled for the benefit under Section 28 of the Act for the period from 8.20.004 till 13.7.2011.

The appeals are hence dismissed and the cross objections are thus allowed. The parties will suffer their costs in the appeals and cross objections.

(T.R. RAMACHANDRAN NAIR, JUDGE.)

(K.P.JYOTHINDRANATH, JUDGE.)

kav/