

THE HON'BLE SRI JUSTICE M.SEETHARAMA MURTI

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Writ Petition Nos.23011 of 2007 and 11847 of 2011

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COMMON ORDER:

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These two writ petitions relate to the same subject matter and hence, both these writ petitions, which are heard together, are being disposed of by this common order as desired by the learned counsel for both the sides.

2. The writ petitioner (since died) in WP.No.23011 of 2007 is the 5th respondent in WP.No.11847 of 2011 filed by Sri Venkatachala Swami vari Devasthanam, Gudur village represented by a member of the family of the founder. On the death of the writ petitioner in WP.No.23011 of 2007, his legal representatives were brought on record in both the writ petitions.

3. The parties in these writ petitions shall hereinafter be referred to as 'the writ petitioner' and 'the Temple' for convenience and clarity.

4. The facts that lead to the filing of these writ petitions, which are common to a large extent, in brief, are as follows:

The Temple had conducted a public auction of the leasehold rights of its land in an extent of Ac.22.65 cents in R.S.No.89 situated at Devarapalli village on 03.04.1974. In that auction one K. Lakshmaiah was declared as the highest bidder for the leasehold rights of the said land for a period of six years from 1974 to 1980 on payment of maktha of 79 bags of paddy for Sarva crop and half of the said number of bags as maktha for Dalva crop or corresponding values thereof. The writ petitioner (since died) stood as a surety for the said lessee of the Temple land and had offered his land in an extent of Ac.3.60 cents in R.S.No.181 situate at Baliparru village as security and had deposited his title deeds in respect of the said land with the Temple. On that, the leasehold rights in favour of the said lessee were approved by the Commissioner, Endowments *vide* proceedings dated 25.05.1974 in D.Dis.No.B3/21849/71. Subsequently, the said lessee had committed

defaults in payments of makthas. Therefore, the Temple had filed a suit in OS.No.65 of 1979 on the file of the Court of the learned District Munsif, Machilipatnam for recovery of the makthas for three years (1975-76, 1978-79 and 1979-80) and the said suit was decreed for Rs.5,514.04 ps with costs. The Temple had also filed another suit in OS.No.159 of 1981 on the file of the learned Subordinate Judge's Court, Machilipatnam for recovery of the makthas for two more years (1978-79 and 1979-80); and, the said suit was also decreed for Rs.11,048.49 ps with costs. Subsequently, the Temple had filed E.P.No.85/1989 in OS.No.65 of 1979 against the secured property of Ac.3.60 cents of the writ petitioner. Later, in the Court auction held on 23.08.1994, the Court had declared the Temple as the highest bidder; and, on the deposit of the balance of consideration after appropriating the amounts due towards the decree debts in both the suits, the executing court had issued a sale certificate in favour of the Temple and had delivered possession of the said property through the Officer of the Court, as per orders in IA.No.216 of 1995. Since then, the property was and is in the exclusive possession and enjoyment of the Temple. Subsequently, the Temple had conducted the auction of the leasehold rights in respect of Ac.3.60 cents which was purchased by it in the Court auction as aforementioned. In the said auction, one Manthena Satyanarayana Raju was declared as the highest bidder for the leasehold rights for a period of three years from 1996-97 to 1998-99. While things stood thus, the writ petitioner had obtained an order from the Government in memo No.78371/Endts.4(1)97-1 dated 08.01.1997. The relevant portion of the said order issued by the Principal Secretary to the Government reads as under: '**...Government have carefully examined the matter and have decided that the entire lease amount with interest and expenses involved in litigation (including rental amounts) due to be paid to the subject temple should be collected from Sri Kalidindi Venkata Sitarama Raju the 'surety' and the amount shall be deposited to the Account of the subject temple to consider granting of appropriate relief to the surety. The Commissioner, Endowments Department, Hyderabad shall take further action in the matter.**' Pursuant thereto, the writ petitioner had paid Rs.62,423/- *vide* receipt no.129 dated

16.10.1998 to the Executive Officer of the Temple and the same was collected by the said Executive Officer of the Temple as per the instructions of the Assistant Commissioner, Endowments. The Executive Officer had also informed the Commissioner of Endowments about the said collection of the said amount from the writ petitioner. In this backdrop of the facts, the writ petitioner had sought implementation of the aforementioned orders in the memo dated 08.01.1997 and had assailed the inaction of the respondents in implementing the orders in the said memo as illegal and had also sought a consequential direction to the 3rd respondent to handover the subject land to him and also pay compensation. *Per contra*, in the writ petition of the Temple, the member of the family of the founder of the Temple is seeking a writ of mandamus to declare that the proceedings in the aforementioned memo dated 08.01.1997 are issued without any jurisdiction and in violation of provisions of the A.P. Charitable and Hindu Religious Institution and Endowments Act ('the Act 30/1987', for short), the principles of natural justice and the rights guaranteed under the Articles 14, 19, (1) f & g and 300A of the Constitution of India and to pass such other orders.

5. Therefore, the question that falls for consideration in these two writ petitions is – 'Whether the petitioner (since died) is entitled to a writ of mandamus declaring the action of the respondents in not handing over the land in an extent of Ac.3.60 cents in Sy.no.181 of Baliparru village, Pedana Mandal of Krishna District to the writ petitioner inspite of specific instructions issued by the Government of Andhra Pradesh in memo dated 08.01.1997 as illegal and a consequential direction to the 3rd respondent to pay compensation and handover the subject land to the petitioner?' The alternative question is – 'whether the Temple is entitled to a writ of mandamus declaring that the aforementioned memo and also the orders made by the 2nd respondent in Rc.No.L3/34515/2004 dated 05.05.2005 were issued without jurisdiction and in violation of the provisions of the Act 30/1987, the principles of natural justice and the rights guaranteed to the Temple by Articles 14, 19(1)(f) and (g) and 300-A of the Constitution of India?'

6. Before proceeding further in the matter, it is apt to state the chronology of events. The writ petitioner is an agriculturist. The writ petitioner was the original owner of the wet land in an extent of Ac.3.60 cents in Sy.No.181 of Baliparru village (hereinafter referred to as the subject land). When the leasehold rights in respect of the land of the Temple in an extent of Ac.22.65 in R.S.No.89 of Devarapalli village were put to auction on 03.04.1974, one Laskmaiah (lessee) was declared as the highest bidder for a period of six years on payment of maktha of 79 bags of paddy for Sarva crop and half of the said number of bags as maktha for Dalva crop or the corresponding values thereof. At that time, the writ petitioner stood as a surety to the said highest bidder/lessee and had offered the subject land as a security and had further deposited his title deeds relating to the said land with the Temple. On that, the leasehold rights in favour of the said lessee in respect of the Temple lands were approved by the Commissioner of Endowments by his proceedings dated 25.05.1974. As the said lessee had committed defaults in payments of makthas to the Temple, two suits viz., OS.No.65 of 1979 on the file of the learned District Munsif's Court, and OS.No.159 of 1981 on the file of the learned Subordinate Judge's Court, Machilipatnam were brought by the Temple against the lessee and the writ petitioner for recovery of the value of the arrears of makthas. Both the suits were decreed with costs. Subsequently, the Temple had filed an execution petition in E.P.No.85 of 1989 in OS.No.65 of 1979 against the secured property i.e., the subject land. In the Court auction that was held on 23.08.1994, the Temple was declared as the highest bidder. Then the Temple had deposited the balance of sale consideration after appropriating part of the amount out of the auction bid amount towards the decree debts. On that, the executing Court had issued a sale certificate in favour of the Temple. The Temple had also obtained delivery of possession of the subject land through the Amin of the Court, as per orders in IA.No.216 of 1995. The Temple having thus come into exclusive possession is enjoying the subject land by leasing out the land to various tenants. In-fact, the Temple had conducted the auction of the leasehold rights of the subject land on 01.08.1996. In the said auction, one Manthena Satyanarayana Raju was declared as the highest bidder for a

period of three years from 1996-97 to 1998-99. At that juncture, the writ petitioner had approached the Government and made a request for handing over possession of his land/subject land by offering to pay the arrears due to the Temple in respect of the lease of the temple land for which he stood as a surety. Considering his representation, the Principal Secretary to the Government had issued memo dated 08.01.1997 whereby it was ordered that the Government have decided that the entire lease amount with interest and expenses involved in litigation including rental amounts due and payable to the subject Temple should be collected from the writ petitioner/surety and the amount shall be deposited to the credit of the account of the Temple to consider granting of an appropriate relief to the surety. In the said memo, it is further directed that the Commissioner, Endowments shall take further action in the matter. Now, the writ petitioner is seeking implementation of the orders in the said memo whereas the member of the family of the founder of the Temple is assailing the said memo. Be that as it may. After the said memo was issued by the Government, the writ petitioner had pursued the matter with the Government and had in-fact paid Rs.62,423/- to the Executive Officer of the Temple on 16.10.1998 *vide* receipt no.129 towards the total amount due and payable to the Temple as mentioned in the memo of the Government. After collecting the said amount, the Executive Officer had addressed a letter in Rc.No.NIL/98 dated 30.10.1998 to the Commissioner, Endowments intimating that the writ petitioner had paid the amount and that he in turn had deposited the said amount in the SB account of the Temple with the Corporation Bank, Machilipatnam for taking further action in the matter. Subsequently, the writ petitioner had further pursued the matter by submitting representations dated 23.08.2000 and dated 05.07.2004 respectively to the Principal Secretary, Revenue (Endt.IV) Department and to the Commissioner, H.R & C.E Department requesting to arrange for handing over of the possession of the subject land to him at the earliest and also to pay compensation for the loss sustained by him. Finally, the Joint Commissioner (Estates) by orders of the Commissioner of the Endowments Department had issued the proceedings in Rc.No.L3/34156/2004 dated 05.05.2005 (which are also challenged in the writ petition filed by the member

of the family of the founder of the Temple). In the said proceedings, the Manager of the subject Temple was further requested to take legal opinion from the Standing Counsel before taking further action in the subject matter. Ultimately neither a sale deed was executed in favour of the writ petitioner in respect of the subject land by the Department nor was possession of the subject land delivered to him. It is not in dispute that a legal opinion was offered obviously against the interests of the writ petitioner. The writ petitioner had also approached the Human Rights Commission for appropriate relief. However, the Human Rights Commission having noticed that certain writ proceedings are pending before this Court, had observed that it is for the writ petitioner to get a necessary clarification from this Court and that the Temple has to act in consonance with the clarification that may be given by this Court. Thus, on the one hand the petitioner, having paid the amount due and payable to the Temple, is seeking implementation of the instructions in the Government memo dated 08.01.1997. On the other, the member of the family of the founder of the Temple having filed the other writ petition is seeking not to implement the instructions in the memo and also the further instructions in the consequential memo dated 05.05.2005 referred to supra.

7. The fact remains that the property which was offered as security by the writ petitioner was ultimately sold in a Court auction and the Temple having been declared as the highest bidder was granted a sale certificate in respect of the subject land and had thus become the absolute owner having right, title and interest as well as possession over the subject land. Though the Principal Secretary to the Government had issued the proceedings dated 08.01.1997 stating that the Government had decided to collect from the writ petitioner the lease amount etcetera due and payable to the Temple, the powers so exercised by the said officer are not traceable to any power specifically given to the Principal Secretary either under the provisions of the Act 30/1987 or any other Statute.

7.1 In this regard, it is necessary to refer to Section 80 of the Act 30 of 1987 which reads thus:

“80. Alienation of immovable property:-- (1) (a) Any gift, sale, exchange or mortgage of any immovable property belonging to or given or endowed for the purpose of any charitable or religious institution or endowment shall be null and void unless any such transaction, not being a gift, is affected with the prior sanction of the Commissioner.

(b) The Commissioner may, after publishing in the Andhra Pradesh Gazette the particulars relating to the proposed transaction and inviting any objections and suggestions with respect thereto and considering all objections and suggestions, if any, received from the trustee or other person having interest, accord such sanction where he considers that the transaction is-

(i) prudent and necessary or beneficial to the institution or endowment;

(ii) in respect of immovable property which is uneconomical for the institution or endowment to own and maintain; and

(iii) the consideration therefor is adequate and proper.

(c) Every sale of any such immovable property sanctioned by the Commissioner under Clause (b) shall be affected by tender-cum-public auction in the prescribed manner subject to the confirmation by the Commissioner within a period prescribed:

Provided that the Government may, in the interest of the institution or endowment and for reasons to be recorded therefor in writing, permit the sale of such immovable property, otherwise than by public auction.”

A bare reading of the provision makes it clear that the land belonging to a Temple under the control and administration of the Endowment department cannot be sold or transferred without the prior sanction of the Commissioner; and, any sale or transfer of the property of the temple, which is made without such sanction, shall be null and void. This provision of law also lays down that before according sanction for sale, the Commissioner is required to have the particulars relating to the proposed transaction published in the Gazette of the State inviting any objections and suggestions with respect thereto and that he has to accord sanction only after consideration of the objections and suggestions, if any, received from any trustees or any persons having interest, and on consideration that the transaction is prudent and necessary or beneficial to the institution or endowment and when the consideration therefor is adequate and proper and that to own and maintain the property is uneconomic for the institution or endowment. Further, every sale or transfer of immovable property sanctioned by the Commissioner under the provisions of Section 80 shall be affected by tender-cum-public auction in the prescribed manner subject to the confirmation by the Commissioner within a period

prescribed. It is not in dispute that the subject land admittedly belongs to the Temple and that in respect of the said land the Temple had acquired absolute right, title and interest after the Court auction proceedings and the issuance of the sale certificate. Hence, the memo that was issued by the Principal Secretary to the Government was devoid of any authority or power of the said officer of the Government. Therefore, when the memo of the Principal Secretary to the Government was issued without any power and was devoid of any authority and when the power exercised by him in issuing the said memo is not traceable to any statutory power either under the provisions of the Act 30 of 1987 or any other statute it follows that the said memo has no sanction of law and, therefore, cannot be enforced against the Temple under facts and in law.

8. However, the learned counsel for the writ petitioner would contend that when the writ petitioner had approached the Government, the Principal Secretary to the Government having considered the representation of the writ petitioner had issued the proceedings *vide* memo dated 08.01.1997 stating that the Government have decided to collect the amount due and payable to the Temple from the writ petitioner and grant an appropriate relief to the writ petitioner and that pursuant thereto as per the directions of the superior authority, the Executive Officer of the Temple had also collected from the writ petitioner, the total money due and payable to the Temple and that, therefore, the memo of the Government was acted upon and that having so paid the money to the Temple, the writ petitioner had altered his position to his detriment and that but, for the promise of the Government to grant the request of the petitioner, the petitioner ought not to have paid the amount to the Temple and that subsequent to the payment made by the petitioner, the Executive Officer of the Temple had also acted upon the instructions in the Government memo by giving an intimation to the Assistant Commissioner that the petitioner had paid the amount due and payable to the Temple and that thereafter the Joint Commissioner (Estates) by orders of the Commissioner, had also issued the proceedings dated 05.05.2005 drawing the attention of the Executive Officer of the Temple to the memo of the

Government and accorded permission to the subject Temple to execute a registered sale deed on behalf of the Temple at the cost of the writ petitioner and had, however, further directed for taking further action after taking legal opinion and that, therefore, the Government having made a promise and made the petitioner to act upon such promise and alter his position is estopped from resiling from the promise and that in view of the principle enshrined in the doctrine of '*promissory estoppel*' the Government are obliged to execute and register a sale deed and deliver possession of the subject land to the writ petitioner. He would also submit that the Temple having collected the money way back on 16.10.1998 is enjoying both the money of the writ petitioner and also his lands and that, therefore, the writ petitioner is not only entitled to get back his land but also compensation as he was deprived of his money as well as the land for a long time. In support of the said contentions, the learned counsel for the writ petitioner had placed reliance on the following decisions.

1. Motilal Padampat Sugar Mills Co.Ltd., v. State of Uttar Pradesh and others [\[1\]](#)
2. U.P. Power Corporation Ltd., and Anr. V. Sant Steels and Allys (P) Ltd., and Ors. [\[2\]](#)
3. Maruthi Steels (P) Ltd., v. Government of A.P. Industries and Commerce Department [\[3\]](#)
4. State of Punjab v. Nestle India Ltd., and another [\[4\]](#)
5. Mahabir Vegetable Oils Pvt.Ltd., and Anr. V. State of Haryana and Ors. [\[5\]](#)
6. Devi Multiplex and Ors. V. State of Gujarat and Ors. [\[6\]](#)

9. On the other hand, the learned Standing Counsel for the Temple would contend that the Government memo was issued by the Principal Secretary to the Government without any power and that the proceedings in the memo dated 08.01.1997 are not traceable to any power given to the said officer of the Government under the provisions of the Act 30 of 1987 and that, therefore, the question of acting upon that memo does not arise for consideration as the

said memo was issued in utter violation of the provisions of law, the principles of natural justice and without any notice to the Temple. She would further contend that as the memo was issued contrary to the provisions of the Statute and as there is no estoppel against a Statute, the contentions based on the principle enshrined in the doctrine of 'promissory estoppel' do not advance the case of the writ petitioner any further and that any such contentions are not well founded. It is also submitted that the memo issued without any power conferred by the Statute cannot be directed by a Court of law to be enforced.

10. I have gone through the synopsis of submissions filed by both the sides. I have gone through the decisions, which are relied upon by the learned counsel for the writ petitioner. I have given earnest consideration to the submissions. In **Bangalore Development Authority and others v. R.**

Hanumaiah and ors. ^[7] the supreme Court had held as under: "The doctrine of promissory estoppel is not based on the principle of estoppel. It is a doctrine evolved by equity in order to prevent injustice. Where a party by his word or conduct makes a promise to another person in unequivocal and clear terms intending to create legal relations knowing or intending that it would be acted upon by the party to whom the promise is made and it is so acted upon by the other party the promise would be binding on the party making it. It would not be entitled to go back on the promise made.' The Supreme Court in

Motilal Padampat Sugar Mills Co. Ltd. v. State of Uttar Pradesh ^[8], after analyzing the doctrine of promissory estoppel as applied in the Courts of England and the United States held as follows: "In India the law may be taken to be settled that principle of promissory estoppel would be applicable to the Government as well where it makes a promise knowing or intending that it would be acted upon by the promisee, and the promisee in fact acting on the promise alters his position, then the Government will be held bound by the promise and such a promise would be enforceable against the Government at the instance of the promisee. That the Government stood on the same footing as a private individual so far as the obligation of law is concerned. The Government committed as it is, to the rule of law, cannot claim immunity

from the applicability of Rule of Promissory Estoppel and repudiate a promise made.” Thus, under our jurisprudence, the Government is not exempt from the liability to carry out the representation made by it and in a given case, the Government could be held bound by a promise made by it and the principle enshrined in the doctrine of Promissory Estoppel can be permitted to be applied against the Government having regard to the facts of a case. However, the law is well settled that the doctrine of ‘Promissory Estoppel’ cannot be applied in the teeth of an obligation or a liability imposed by law and ‘Promissory Estoppel’ cannot be invoked to compel the Government to do an act prohibited by law. Further, the plea of estoppel is not available against the State in exercise of its legislative or statutory functions. **[Jit Ram**

Shiv Kumar & Ors. V. State of Haryana and Another^[9]. There cannot be any estoppel against a Statute and over riding the public interest. The principle that there cannot be any estoppel against a Statute is too well established. Nevertheless, a reference can be made to the following judgments of the Supreme Court: (i) Electronics Corporation of India Ltd. and Ors. v. Secretary, Revenue Department, Govt. of Andhra Pradesh and Ors. [(1999) 4 SCC 458]; (ii) Jalandhar Improvement Trust v. Sampuran Singh [(1999) 3 SCC 494]; and (iii) Pune Municipal Corporation and Anr v. Promoters and Builders Association and Anr., [AIR2004SC3502]. And, in **Bangalore Development Authority** (7 supra) it was held that the doctrine of promissory estoppel cannot be invoked to compel the Government or even a private party to do an act prohibited by law. It was also observed as under:- “...It may also be noted that promissory estoppel cannot be invoked to compel the Government or even a private party to do an act prohibited by law. There can also be no promissory estoppel against the exercise of legislative power. The Legislature can never be precluded from exercising its legislative function by resort to the doctrine of promissory estoppel. Vide State of Kerala v. Gwalior Rayon Silk Manufacturing Co. Ltd.,^[10].” In **A. P. Pollution Control Board II v. Prof. M.V. Nayudu (Retd.)**^[11], it was held that there can be no estoppel against the Statute. Rejecting the plea for applying the

principle of promissory estoppel, it was observed as under:- "The learned Appellate Authority erred in thinking that because of the approval of plan by the Panchayat, or conversion of land use by the Collector or grant of letter of intent by the Central Government, a case for applying principle of "promissory estoppel" applied to the facts of this case. Similarly, in **Sharma Transport represented by D.P. Sharma v. Government of A.P.**^[12], it was held that the Government as a public authority cannot be compelled to carry out a representation or promise which is prohibited by law or which was devoid of authority or power of the officer of the Government or the public authority to make the promise. It was further observed as under: "It is equally settled law that the promissory estoppel cannot be used to compel the Government or a public authority to carry out a representation or promise which is prohibited by law or which was devoid of the authority or power of the officer of the Government or the public authority to make. [Emphasis supplied]. In the case on hand, it is already noted that the Principal Secretary to the Government has no power to issue the memo dated 08.01.1997 and that the power in regard to alienation of the Temple land is conferred under the Act 30 of 1987 only on the Commissioner of Endowments and that even that power of the Commissioner is circumscribed by the conditions preserved in the provisions of law. Further, any sale or transfer which is made without the sanction of the law shall be null and void. Hence, this is not a fit case to invoke the doctrine of 'Promissory Estoppel' and enforce the estoppel in favour of the petitioner and against the Endowments Department represented by its Commissioner, more particularly, as the Commissioner admittedly had not issued the memo and had not made any promise. Further, the memo that was issued and the promise, if any, that was made by the Principal Secretary to the Government do not entitle the petitioner to seek any relief against either the Commissioner of Endowments or the Temple as promissory estoppel cannot be used to compel the Endowment Department on the foundation of the promise which was prohibited by law and which was devoid of any authority or power of the Principal Secretary to the Government to make such promise. Hence, this Court finds no acceptable merit in the contention that the petitioner is entitled

to invoke the doctrine of 'Promissory Estoppel' in support of the relief claimed. Above being the position, the plea relating to promissory estoppel has no substance.

11. Be that as it may, in the facts and circumstances of the case, on the memo of the Principal Secretary to the Government and on the instructions issued pursuant thereto by the Assistant Commissioner of Endowments, the Executive Officer had collected from the petitioner the amount of Rs.62,423/- on 16.10.1998 *vide* receipt no.129. As rightly contended by the learned counsel for the writ petitioner and as fairly conceded on behalf of the respondents 2 and 3, the Temple is not entitled to retain the money of the writ petitioner when it is impermissible under law to re-convey the land for consideration in favour of the writ petitioner. The subject land is also admittedly in possession of the Temple throughout. Therefore, the respondents 2 and 3 are obliged under facts and in law to refund to the legal representatives of the writ petitioner the amount collected through the Executive Officer of the Temple. There are also no qualms on the aspect that the amount shall be refunded with interest. Therefore, it is just and fair to direct the respondents 2 and 3 to refund the said amount to the legal representatives of the writ petitioner with interest. Hence, the short question is as to what is the rate of interest to be awarded. Since the land involved in the *lis* is of an extent of Ac.3.60 cents and the amount paid by the petitioner was lying with the respondents 2 and 3 since October 1998, i.e., for over a period of about 18 years, it is just and fair to order refund of the said amount to the legal representatives of the writ petitioner with interest at 36% per annum simple from 16.10.1998 till the date of payment.

12. Accordingly, W.P.No.11847 of 2011 is allowed as prayed for. W.P.No.23011 of 2007 insofar as the relief claimed in regard to conveyance and delivery of possession of the land is dismissed. However, the respondents 2 and 3 therein are directed to refund to the legal representatives of the deceased 1st petitioner i.e., petitioners 2 to 7 Rs.62,423/- (Rupees Sixty Two Thousand Four Hundred and Twenty Three only) with interest at 36% per annum simple from 16.10.1998 till the date of

payment. The payment shall be made for the benefit of the petitioners 2 to 7, to the 2nd petitioner, who is the wife of the deceased writ petitioner, by way of demand draft or a cheque drawn in her favour. The said payment shall be made as expeditiously as possible and at any rate not later than two (02) months from the date of the receipt of a copy of this common order. No costs.

Miscellaneous petitions, pending if any, in these writ petitions shall stand closed.

M. SEETHARAMA MURTI, J

23.12.2015

Note: LR Copy to be marked.

(B/o)

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[\[1\]](#) AIR 1979 SC 621

[\[2\]](#) AIR 2008 SC 693

[\[3\]](#) 1997(5) ALD 124

[\[4\]](#) (2004)6 SCC 465

[\[5\]](#) 2006(4)ALT 27 (SC)

[\[6\]](#) AIR 2015 SC 2348

[\[7\]](#) AIR 2005 SC 3631

[\[8\]](#) [1979]118ITR326(SC)

[\[9\]](#) (1980) 3 SCR 689

[\[10\]](#) [1974]1SCR671

[\[11\]](#) (2001) 2 SCC 62

[\[12\]](#) AIR 2002 SC 322