THE HON'BLE SRI JUSTICE M. SATYANARAYANA MURTHY

APPEAL SUIT NO.1033 OF 1996

JUDGMENT:

The defendants in O.S.No.02 of 1994 on the file of the Additional District Judge, Adilabad (hereinafter referred as "trial Court") preferred this appeal against the impugned judgment and decree, dated 11.10.1995, whereunder, the suit filed by the plaintiff for a declaration and other consequential reliefs was decreed.

2. The appellants were the defendants and the respondent was the plaintiff before the trial Court. For the sake of convenience, the parties herein after will be referred to as arrayed before the trial Court.

3. The plaintiff filed suit for declaration that the proceedings No.A/2334/93-2, dated 10.09.1993 issued by the 1st defendant as null and void, illegal and not applicable to the plaintiff and that the 1st and 2nd defendants be directed to extend the benefits of G.O.Ms.No.498 (Ind. & Comm.) I.A. Dept., dated 16.10.1989 to the plaintiff's industry and also to restrain the defendant Nos.1 and 2 from collecting arrears of exempted sales tax from 10.12.1991 to the date of filing of the suit from the plaintiff and also to direct the defendants not to collect the future sales tax upto 09-12-1996 from the plaintiff's industry subject to maximum ceiling of Rs.35 lakhs in pursuance of the G.O.Ms.No.498 by granting a perpetual injunction; alleging that the plaintiff is the proprietor of M/s Vijaya Oil Industries situated in Dasnapur Industrial Estate of Adilabad established for crushing non-edible cotton seed oil with SSI registration No.01/01/02691/SSI Rural, dated 17.04.1990 with the General Manager, District Industries Centre, Adilabad i.e., the 1st

defendant, who is the District Head for Industries Department.

The Government of A.P. with a view to promote industries in rural areas and to attract entrepreneurs to start new industries in remote areas like Adilabad district offered several incentive schemes and liberalized the industrial licensing policy by adopting “Single Window” system; that the Government issued G.O.Ms.No.498 (Ind. & Comm.) I.A. Dept., dated 16.10.1989, wherein, the incentives offered to new entrepreneurs was listed with full details. According to the said G.O., whoever after 03.10.1989 registers with Industries Department for establishment of an industry under SSI 1989 scheme and take steps for project implementation are eligible to get 20% subsidy on capital cost upto a maximum limit of Rs.20 lakhs and also tax holiday for 5 years upto a ceiling of Rs.35 lakhs from the date of commercial production, that among many entrepreneurs, the plaintiff who was an unemployed youth applied for SSI registration and that the plaintiff in pursuance of the project implementation, applied for allotment of industrial shed in Dasnapur, Adilibad District on 09.05.1990 to the A.P. Industrial Infrastation Corporation Limited (APIIC), Regional Office, Nizamabad through the 1st defendant. The Regional Manager, APIIC, Nizamabad collected Rs.50/- on 09.05.1990 under receipt No.044451/09.05.1990 towards Application fee and received Rs.25,000/- vide receipt No.044470/09-05-1990 towards Earnest Money Deposit and initial shed cost at Industrial Area, Adilabad, that upon receiving the amount referred to above, the Regional Manager, APIIC issued a letter No.10590/RO-NZB/ADB/90, on 10.03.1990 to the plaintiff reserving the shed promising to handover the possession of the same in the month of October, 1990. Later, the plaintiff approached the Industries Department for issue of eligibility certificate basing on G.O.Ms.No.498. After carefully examining the case of the plaintiff, the 1st defendant issued eligibility certificate dated 28.05.1990 vide proceedings No.716/1944/1990 to the plaintiff industry. As per the eligibility certificate the plaintiff industry is liable for 20% subsidy on the investment and also tax holiday for a period of 5 years subject to maximum limit of Rs.35 lakhs from the date of starting production. The total cost of building and machinery was Rs.8,50,000/-.

As per the terms of eligibility certificate, the plaintiff has to start commercial production on or before 31.03.1995 and in the event of failure to start production the plaintiff is not entitled to the benefits of eligibility certificate issued in pursuance of the G.O. The plaintiff on 28.05.1990 routed the papers for sanction of loan from A.P. State Finance Corporation (APSFC), Adiliabad, purchased electrical motors, switches and other equipment in anticipation of handing over the industrial shed by APIIC and sanction of loan by APSFC, unless 70% of the loan was released to him, it is impossible for the plaintiff to start commercial production, therefore he approached APIIC for extension of time for starting production and thereupon the Regional Manager, APIIC sent a letter No.13/1E/ADE/RD-NZB/1991 informing that they received Rs.40,000/- from the plaintiff and shed No.13 at the Industrial Estate, Adiliabad reserved to the plaintiff but could not be allotted to the plaintiff for the reasons best known to APIIC, on 09.04.1992 the 1st defendant issued permanent registration certificate to the plaintiff industry. The plaintiff continued the persuasion and project implementation steps from 09.04.1992. The 1st defendant issued proceedings No.A/1034/92 giving eligibility certificate to the plaintiff for availing sales tax exemption for the industry and furnished A.P.General Sales Tax (APGST) numbers for claiming exemption from payment of tax to a tune of Rs.1,70,000/- from 10.12.1991 to 09.12.1996 for a period of 5 years from the date of actual commencement of commercial production. In the same proceedings, it was intimated that the plaintiff has to start commercial production from 26.11.1991 but due to delay in securing electricity connection etc., commercial production could not be commenced as directed. Therefore, the letter dated 15.09.1993 was received from the 1st defendant bearing No.A/2334/92-2, dated 10.09.1993 withdrawing the incentives sanctioned in the eligibility certificate as exemptions were cancelled in the meeting of State Level Committee held on 23.08.1993 as the plaintiff's unit failed to apply for registration before the concerned DIC on or before 25.04.1991 and that the implementation steps of project were not taken before 25.04.1991.

1st and 2nd defendants having granted incentives are not supposed to withdraw the incentives making the plaintiff is liable to pay sales tax. The withdrawal of tax holiday or incentives in pursuance of G.O., is arbitrary and illegal, thereby the plaintiff sought for the relief as stated above.

4. The 1st defendant filed written statement denying material allegations *inter alia* contending that the State Government in G.O.Ms.No.498 (Industrial and Commercial) Department, dated 16.10.1989 have introduced LSIS 1989, under the guidelines for implementation approved by the Government under the scheme for industrial unit, eligible under Para-6(i) of guidelines was applied for registration in the prescribed proforma as required under para-9(i) for availing the incentives to the General Manager, District Industries Center concerned before

taking effective steps prescribed therein, and that in case of self financed unit but the industrial unit, who submitted an application for registration definitely within 3 months from the date of which as expenditure to the extent of 25% of total fixed capital cost is spent, duly certified by Chartered Accountant as required under para-9(2) of the scheme, that M/s Vijaya Oil Industries Industrial Estate, Dasnapur, Adilibad is registered SSI unit for cotton seed oil extraction provisional registration certificate No.01/01/02691/ Prov./SSI, dated 17.04.1990 is the self financing unit, therefore the plaintiff unit has paid Rs.25,000/- to the APIIC on 09.05.1990 towards initial cost and the APIIC have informed vide letter No.10590/RO/NZB/ADB/90, dated 10.05.1990 that a proposed shed has been reserved and possession of the shed will be handed over to him by October 1990. The plaintiff unit has submitted an application dated 18.05.1990 for grant of certificate of eligibility to avail incentives under G.O.Ms.No.498, dated 16.10.1989 and that the plaintiff was accorded registration (grant of eligibility certificate) by the General Manager under Letter No.716/B1/1994/90, dated 28.05.1990 granting incentives of 20% investment subsidy and exemption of sales tax for a period of 5 years from the date of commencement of commercial production with rider to commence commercial production on a specified date. The plaintiff unit started commercial production on 10.12.1991 but issue of power rebate is not covered by Government order vide G.O.Ms.No.146 (Industrial and Commercial) (IFR) Department, dated 25.04.1991, the oil Mills crushing cotton seed brought under ineligible item for incentives under G.O.Ms.No.498, dated 16.10.1989 with immediate effect, that this issue was placed before the State Level Committee in the meeting held on 23.08.1993 and took a decision to withdraw the incentives, passed the following resolution:

"The Committee discussed the eligibility of industries under LSIS 1989 with reference to cut off dated 25.04.1991 from which date oil mills crushing edible oil seeds etc., were placed on ineligible list vide G.O.Ms.No.146 dated 25.04.1991, that the committee decided that oil mills and other industries brought under ineligible list w.e.f. 25.04.1991 would be eligible for incentive provided ;

(a) An application for registration (LC) under the LSSI 1989 was filed with DIC concerned before 25.04.1991 and;

(b) One or more of the implementation steps for project implementation namely applying for project finance (expenditure of 25% of the fixed capital cost for self financed unit) placing orders for any part of the machinery commencement of construction was taken before 25.04.1991.

the claim application of the plaintiff herein was also placed in the State Level Committee meeting held on 23.08.1993 and the condition (a) of the resolution was fulfilled but condition (b) was not fulfilled i.e., incurring 25% of fixed capital cost on or before 25.04.1991, therefore the plaintiff was not eligible for the benefit of incentives under the scheme, rejected the incentive to the plaintiff industry by the State Level Committee and can recommend for cancellation of eligibility certificate issued to the plaintiff unit, in pursuance of the decision, Commissioner of Industries instructed the General Manager, District Industries Centre, Adilabad vide Memo No.2230/Desk.10/A-4/B/92, dated 10.09.1993 to cancel the eligibility certificate issued to the plaintiff unit. As per the instructions of the Commissioner of Industries, the General Manager, has issued proceedings vide Proc. No.A/2234/92-2, dated 10.09.1993 cancelling the eligibility certificate for availment of incentive granted to the unit, vide letter No.760/B1/1944/90, dated 28.05.1990 and also for availing the sales tax exemption, requested the Commercial Tax Department to recover the sales tax due to availment of exemption so far by the plaintiff unit.

Thereafter the plaintiff filed a representation dated 23.09.1993 to the General Manger, DIC for reconsideration of his claim and the same was forwarded vide letter No.A/910/92, dated 27.09.1993 for necessary order duly recommending that the plaintiff unit paid the amount of Rs.25,000/- on 09.05.1990 to APIIC for allotment of shed so as to enable him to claim incentives for the industry, but it was not accepted since no steps were taken to pay advance of Rs.25,000/- to APIIC before 25.04.1991 for construction of shed, as a step to implement the project and the State Level Committee in its meeting dated 23.12.1990 considered the representation and held that he is not eligible for incentive of LSIS scheme 1989 and the decision of committee was communicated to General Manager, Industries Department, thereby initiated action against the plaintiff unit addressing a letter to the Commercial Tax Officer for recovery of the amount. As such, the plaintiff is not entitled to claim any of the reliefs.

The 1st defendant further contended that the civil Court has no jurisdiction to try the suit as the G.O.Ms.No.146, dated 25.04.1991 was questioned including withdrwal of tax holiday, in view of Section 36 of A.P.General Sales Tax (APGST) Act and prayed to dismiss the suit.

5. The 2nd and 3rd defendants filed Memos adopting the written statement of the 1st defendant.

6. Basing on the above pleadings, the following issues

were framed by the trial Court:

1). ***Whether the plaintiff is entitled for declaration and injunction as prayed for?***

2). ***Whether the suit is not maintainable as per Section 36 of A.P.General Sales Tax Act, 1957?***

3). ***Whether this Court has got jurisdiction or try this suit?***

4). ***To what relief?***

7). During the course of trial, on behalf of the plaintiff, PW.1 was examined and Exs.A1 to A10 documents were marked. On behalf of the defendants, none were examined and no documents were marked.

The following additional issues were also framed for trial:

1). ***Whether the proceedings No.A/2334/92-2, dated 10.09.1993 issued by D1 is illegal, null and void?***

2). ***Whether the plaintiff is entitled for the benefit of G.O.Ms.No.498 (Ind.&Comm) I.A., Department, dated 16.10.1989?***

3). ***To what relief?***

8). Upon hearing argument of both the counsel, considering the oral and documentary evidence, the trial Court decreed the suit.

9). Aggrieved by the decree and judgment passed by the trial Court, the defendants preferred this appeal on various grounds mainly contending that the civil Court has no jurisdiction to grant such decree declaring that the plaintiff is entitled to avail the benefits under G.O.Ms.No.498, dated 16.10.1989, without considering the requirements to avail such benefits and that too the trial Court failed to consider the nature of proceedings under challenge and Section 36 of A.P.G.S.T Act oust the jurisdiction of civil Court, but the trial Court on erroneous appreciation of the law and mis-interpretation of the order, granted a decree and finally prayed to allow the appeal setting aside the impugned decree and judgment of the trial Court.

10). During the course of argument, learned Government Pleader for appellant would contend that the suit itself is not maintainable as the tax holiday was under Section 9 of APGST Act and the withdrawal of the tax holiday is only an order passed in exercising the power conferred under Section 9 of APGST Act. Therefore the order under challenge for withdrawal of tax holiday is only an order passed by the sales tax department in pursuance of the cancellation of eligibility certificate, secondly the civil Court is ousted from taking cognizance of such suits in view of interdict contained under Section 36 of APGST Act, but the trial Court did not appreciate this contention in proper, perspective and granted a decree erroneously.

11). Learned counsel for the respondent/plaintiff would contend that the civil Court has got jurisdiction since the declaration sought for by the plaintiff is only that the plaintiff is entitled to the benefits that the proceeding No.A/2334/93-2 dated 19.09.1993 issued by the General Manager, District Industries Centre cancelling the incentives provided in G.O.Ms.No.498, dated 16.10.1989 is null and void and other consequential reliefs and entitled to claim exemption from payment of sales tax.

12). Learned counsel for the respondent/plaintiff further contended that as cancellation of eligibility certificate is arbitrary and illegal without notice to the petitioner and it is liable to be declared as null and void since the cancellation of eligibility certificate and prayed to dismiss the appeal confirming the decree and judgment of the trial Court.

13). Considering rival contentions, perusing the material available on record including the decree and judgment, oral and documentary evidence, the points that arise for consideration are:

> ***1). Whether the civil Court is competent to try this suit questioning withdrawal of incentives of 25% of subsidy and tax holiday vide proceedings No.A/2334/93-2 dated 10.09.1993 issued by General Manager, DIC, Adilabad withdrawing incentive provided under G.O.Ms.No.498, dated 16.10.1989 ?***
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> ***2). Whether the plaintiff is entitled for declaration that the proceedings No.A/2334/93-2 dated 10.09.1993 issued by General Manager, DIC, Adilabad cancelling the incentives provided under G.O.Ms.No.498 is null and void and to restrain the defendant Nos.1 and 2 from collecting the arrears of exempted sales tax from 10.12.1991 till 9.12.1996 subject to maximum limit of Rs.35 lakhs?***

<u>In Re. Point No.1:</u>

14). The first and foremost contention raised by the Government Pleader for appellant is that the jurisdiction of the civil Court is ousted and the civil Court is incompetent to take cognizance of the suit as the proceedings issued by the Government issuing eligibility certificate, granting tax holiday for a period of 5 years subject to limit of Rs.35 lakhs is in exercising the powers conferred by the Government under Section 9 of the APGST Act and withdrawal of incentive i.e., tax holiday is only in exercising the power under the same provision, therefore the civil Court has no jurisdiction to entertain this suit.

15). Whereas, the learned counsel for respondent/plaintiff contends that the order under challenge is not an order passed under the provisions of APGST Act, therefore the bar under Section 36 of APGST Act would not come in the way of granting relief.

16). The trial Court while answering issue Nos.2 and 3 held that the order under challenge is not an order passed by the authorities under APGST Act. Thereby the bar under Section 36 of APGST Act has no application; consequently the suit is maintainable in a civil Court. The said finding is under challenge reiterating the same contentions.

17). In view of the specific contentions raised by the learned Government Pleader for appellant and the learned counsel for the plaintiff, it is necessary to advert the specific provisions under APGST Act. The relevant provision under which tax holiday was granted is Section 9 of APGST Act.

18). Section 9 conferred power under the State Government to notify exemptions and reductions of tax or interest by issuing notification in the A.P.Gazette exempting tax

(i) on the sale or purchase of any specified class of goods, at all points or at any specified point or points in series of sales or purchases by successive dealers;

(ii) by any specified class of persons, in regard to the whole or any part of their turnover; and

(2) any exemption of tax or interest or reduction in the rate of tax may be extended to whole of the State or to any specified area or areas therein; and

(3) may be subject to such restrictions and conditions as may be specified in the notification including conditions as to licences and licence fees.

19). The eligibility certificate was issued subject to certain conditions by exercising power under section 9(2) sub clause (b) of APGST Act by the Government and withdrawal of tax held for a period of 5 years subject to maximum limit of Rs.35 lakhs was withdrawn in view of the decision taken by the State Level Committee held by Commissioner of Industries on behalf of the Government. Therefore, withdrawal of tax holiday is only in exercising the power conferred by the Government under Section 9 of the APGST Act. Therefore, the withdrawal of tax holiday earlier granted under the certificate of eligibility marked as Ex.A5 is an Act done in exercise of power conferred on the Government under Section 9 of APGST Act. Hence, the proceedings issued withdrawing tax holiday in exercise of power conferred under Section 9 of APGST Act is an order passed by the Government only under provisions of APGST Act.

20). Section 36 of APGST Act ousts the jurisdiction of the civil Court by express bar. According to Section 36 of APGST Act, no Court shall entertain any suit, or other proceeding to set aside or modify, or question the validity of any assessment, order or decision made or passed by any officer or authority under this Act or any rules made thereunder, or in respect of any other matter falling within its or his scope.

21). As discussed in the earlier para, tax holiday was granted by exercising power under Section 9 of the APGST Act and withdrawal is also under the same provision by exercising the same power by the Government. Therefore, withdrawal of tax holiday is only an order passed by the Government under the Provisions of this Act, even otherwise Section 36 embarrasses the situation and it is an express bar. Therefore the order passed by the Government withdrawing tax holiday, permitting the Sales Tax Department to collect tax dues availed by way of exemption by the plaintiff cannot be questioned in a civil Court in view of the interdict contained under Section 36 of APGST Act. The trial Court mis-interpreted the order under challenge without adverting to section 9 of APGST Act. If the trial Court adverted to Section 9, which enables the Government to grant exemption and withdrawal of exemption or tax holiday, the trial Court would not have arrived at such conclusion.

22). According to Section 9 of CPC, the Civil Court is competent to try all suits of civil nature except the suits of which their cognizance is either expressly or impliedly barred. The bar contained under Section 36 of APGST Act is expressed bar created on the jurisdiction of the Civil Court. Though the normal rule of law that the civil Court has jurisdiction to try all the suits of civil nature unless cognizance of which is either expressly or by necessary implication excludes and if tax holiday is withdrawn the remedy available to the plaintiff is only public law remedy, since no adequate remedy is provided under the provisions of APGST Act to question the action of the authorities who passed the proceedings under challenge. Therefore, in view of the bar under Section 36 of the APGST Act, the jurisdiction of civil Court is ousted by express bar but the trial Court on mis-interpretation of the order under challenge, held that the civil Court has got jurisdiction to entertain this suit.

23). Time and again similar question came up before Apex Court and other courts in **Kamala Mills Limited v. State of Bombay**[1], seven judges of the Constitution Bench held as follows:

"Exclusion of jurisdiction of civil court expressly or

> impliedly, words of statutory provision on which plea of bar is rested, the scheme of relevant provision, their object and purpose to be seen. Court will consider whether remedy in special statue is sufficient or adequate. Such determination is relevant but not decisive in case of expressed bar. In case of plea of implied bar such determination may be decisive. Special right and liability created by special statue determinable by special tribunal. Even then court will enquire whether remedies normally available in civil court are prescribed by such statute."

In another reported judgment in **Dhulabhai Vs. State of Madhya Pradesh**[2], wherein a larger bench consisting of 5 judges laid down the following principles:

> "(1) Where the statute gives finality to the orders of the special tribunals the Civil Court's jurisdiction must be held to be excluded if there is adequate remedy to do what the civil courts would normally do in a suit. Such provision, however, does not exclude those cases where the provisions of the particular Act have not been complied with or the statutory tribunal has not acted in conformity with the fundamental principles of judicial procedure.
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> (2) Where there is an express bar of the jurisdiction of the Court, an examination of the scheme of the particular Act to find the adequacy or the sufficiency of the remedies provided may be relevant but is not decision to sustain the jurisdiction of the civil Court.
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> Where there is no express exclusion the examination of the remedies and scheme of the particular Act to find out the intendment becomes necessary and the result of the inquiry may be decisive. In the latter case it is necessary to see if the statute creates a special right or a liability and provides for the determination of the right or liability and further lays down that all the questions about the said right and liability shall be determined by the tribunals so constituted, and whether remedies normally associated with actions in Civil Courts are prescribed by the said statute or not.
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> (3) Challenge to the provisions of the particular Act as ultra vires cannot be brought before Tribunals

constituted under that Act. Even the High Court cannot go into that question on a revision or reference from the decision of the Tribunals.

(4) When a provision is already declared unconstitutional or the constitutionality of any provision is to be challenged, a suit is open. A writ of certiorari may include a direction for refund if the claim is clearly within the time prescribed by the Limitation Act but it is not a compulsory remedy to replace a suit.

(5) Where the particular Act contains no machinery for refund of tax collected in excess of constitutional limits or illegally collected, a suit lies.

(6) Questions of the correctness of the assessment apart from its constitutionality are for the decision of the authorities and a civil suit does not lie if the orders of the authorities are declared to be final or there is an express prohibition in the particular Act. In either case the scheme of the particular Act must be examined, because it is a relevant enquiry.

(7) An exclusion of the jurisdiction of the Civil Court is not readily to be inferred unless the conditions above set down apply."

24). If those principles laid down by the Apex Court in those two judgments are applied to the present facts of the case in view of providing machinery for redressal of the grievances to the aggrieved party under common law, the jurisdiction is deemed to have ousted by express bar and the relief that can be granted by a Civil Court can be granted by the Court while exercising power under the Constitution.

In a similar circumstance though the dispute was under Wakf Act, 1985, the Apex Court in **Ramesh Gobindram V. Sugra Humayun Mirza Wakf**[3] held that the jurisdiction of the Civil Court is ousted in view of the confirmation of jurisdiction on the special tribunal under the Wakf Act.

In another Judgment reported in **Church of North India v. Lavajibhai Ratanjibhai**[4], the Supreme Court laid two tests for considering the ouster of the jurisdiction (1) in considering ouster of jurisdiction, the scheme of the act, its object and purport must be considered and (2) the averments in the plaint and the reliefs sought has also considered in its entirety. Thus, it is the settled law that special machinery is provided for redressal of the grievance of the parties and when the power is conferred on the special machinery under the statue to grant the relief, which a civil court can grant by necessary implication, the Civil Court jurisdiction is barred.

25). In view of law declared by the Apex Court, interdict contained under Section 36 of APGST Act, it is abundantly clear that when an order passed by exercising the power under the APGST Act, the civil Court is incompetent to take cognizance of the suit. The remedy available to the plaintiff is only under common law to approach the High Court under Article 226, but not civil Court. In view of the law laid down by the courts referred supra the finding of the trial Court that the civil Court has jurisdiction is erroneous apparently and the same is liable to be set aside. Hence, the finding of the trial Court is hereby set aside holding this point in favour of the defendants and against the plaintiff.

In Re. Point No.2:

26). In view of my finding on point No.1, the civil Court has no inherent jurisdiction to try this suit in view of the interdict contained under Section 36 of the APGST Act. Thereby, the decision regarding the validity of the proceedings is without jurisdiction. Therefore, when the Court lacks inherent jurisdiction, any finding recorded by the Court is nonest in the eye of law.

27). According to Order XX Rule 5, the Court has to state its decisions on each issue while pronouncing the judgment with the reasons therefor, but there is an exception to it. If the finding upon any one or more of the issues is sufficient for the decision of the suit, the Court need not record finding on the other issues. Hence, the finding on point No.1 is sufficient for deciding the suit. Therefore, I am not inclined to record any finding on point No.2 in view of the order XX Rule 5 of CPC, and accordingly, no finding is recorded on this point.

28). In view of my foregoing discussion, I find that the civil Court lacks inherent jurisdiction and incompetent to try the suit challenging the action taken under Section 9 of the APGST Act. Hence, the suit itself is not maintainable consequently the suit is also liable to be dismissed by allowing this appeal.

29). In the result, the appeal is allowed setting aside the judgment and decree in O.S.No.02 of 1994 on the file of the Additional District Judge, Adilabad, dated 11.10.1995. Pending miscellaneous petitions in this appeal, if any, shall stand dismissed in consequence. No order as to costs.

JUSTICE M. SATYANARAYANA MURTHY.

Date : 13 -02-2015
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THE HON'BLE SRI JUSTICE M. SATYANARAYANA MURTHY

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[1] AIR 1965 SC 1942

[2] AIR 1969 SC 78

[3] AIR 2010 Sc 2897

[4] AIR 2005 (sc) 2544