IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated:- 17.04.2017

Coram:-

The Honourable Mr. Justice T.Raja

Writ Petition Nos.10826 & 10827 of 2016
and
WMP Nos.9446 to 9449 of 2016

P.Kubendran ... Petitioner in both W.Ps.

vs.

The Government of Tamilnadu,
Rep. by its Principal
Secretary to Government,
Municipal Administration and
Water Supply Department,
Fort St. George, Secretariat,
Chennai 600 009. ... R1 in W.P. No.10826/16

The Government of Tamilnadu,
Rep. by its
Secretary to Government,
Municipal Administration and
Water Supply Department,
Fort St. George, Secretariat,
Chennai 600 009. ... R1 in W.P. No.10827/16.

The Commissioner of
Municipal Administration,
Chepauk, Chennai 600 005. .. 2nd Respondent in both W.Ps.

W.P. No.10826 of 2016:- Writ Petition filed under Article 226 of the Constitution of India, seeking issuance of a writ of certiorarified mandamus to call for the records of the 1st respondent in respect of Letter No.23925/MEI/2012-21, dated 16.02.2016, quash the same and consequently direct the respondents to place the petitioner in the appropriate Seniority in the Panel Year 1999-2000.

W.P. No.10827 o 2016:- Writ Petition filed under Article 226 of the Constitution of India, seeking issuance of a writ of certiorari to call for the records of the 1st respondent in respect of G.O.Ms.No.67, Municipal Administration and Water Supply (ME.II Department), dated 23.02.2007, and to quash the same.

For Petitioner in both Petitions : Mr.N.R.Chandran, Senior Counsel for Mr.S.Yashwanth

For Respondents in both Petitions : Mr.T.M.Pappiah, Special Government Pleader.

COMMON ORDER

In W.P.No.10827 of 2016, petitioner-Mr.P.Kubendran challenges the imposition of punishment through G.O.(D) No.67, Municipal Administration and Water Supply (ME.II)Department, dated 23.02.2007, viz., stoppage of increment for a period of six months with cumulative effect and recovery of Rs.56,610/- from the salary @ Rs.1,000/- in 55 instalments and Rs.1,610/- as the 56th installment, and seeks to quash the same.

In W.P. No.10826 of 2016, the prayer is to quash Letter No.23925/MEI/2012-21, dated 16.02.2016, in and by which, the petitioner was intimated that his name was deferred in the regular panel for promotion due to pending disciplinary proceedings, and to direct the respondents to place him in appropriate seniority panel for the year 1999-2000.

2. Since both the petitions are interconnected and revolve around common facts, they have been heard together and disposed of by this common order.

3. The petitioner, while serving as Municipal Commissioner, Dharmapuri, during 1996-1997, was issued with a Charge Memo, dated 04.7.1998, framed under Rule-17(b) of the Tamil Nadu Civil Services (Discipline & Appeal) Rules, 1970, by the second respondent/Commissioner of Municipal Administration, Chepauk, Chennai-5, containing the following three charges:-

> "Charge No.1:- that Thiru P.Kubendran, while working as Municipal Commissioner, Dharmapuri, from 10.7.96 to 14.10.97 had failed to take action against the owner of the building in ward No.25, Door No.7H, Duraisamy Road, Dharmapuri for construction of the building deviating the building plan approved by the Municipality in its approval B.A. No.56/92/BP.No.92/92F1, dated 8.6.92. Instead he assessed the building for property tax,

thereby regularising the deviation in the construction.

Charge No.2:- that Thiru.P.Kubendran, the then Municipal Commissioner, Dharmapuri on revision petition reduced the Property Tax for the building in ward No.25 in Door No.7H, Duraisamy road, Dharmapuri bearing assessment No.16874 abnormally from Rs.13326/- to Rs.2,004/- per half year and thus caused a loss of Rs.56,610/- so far to the Municipality.

Charge No.3:- that Thiru.P.Kubendran, the then Municipal Commissioner, Dharmapuri, give four separate assessment No.i.e.Nos.16874, 16875, 16876 and 16877 for one single building with a view to go less assessment of Property Tax and causing loss to the Municipality."

4. Mr.N.R.Chandran, learned Senior Counsel appearing for the petitioner, would submit that a perusal of the aforesaid three charges although suggest that the petitioner did not follow the Rules while assessing property tax, the fact remains that there was no audit objection to the same by the Local Fund Audit Department under the Ministry of Finance of the Government of Tamil Nadu. By referring to Section 117-A of the Tamil Nadu District Municipalities Act, 1920, it is submitted that, when the succeeding Municipal Commissioner himself or under the direction of the Commissioner of Municipal Administration or the Regional Director of Municipal Administration, Salem, could have revised the tax in the event of the building or land in question having escaped proper assessment, and the revised tax/loss could have been collected from the assessee himself even after six hears, in the case on hand, no action was taken so far by the aforesaid officials to collect the alleged loss. This would clearly indicate that the 2nd charge to the effect that the petitioner had caused a loss of Rs.56,610/- is absolutely baseless. The Enquiry Officer, while holding Charge No.1 as not proved, did not even evaluate or consider the detailed explanation given by the petitioner before recording a finding that the petitioner failed to follow the Rules and holding that charge Nos.2 and 3 stood proved. Finally, by accepting the Report of the Enquiry Officer, through G.O.(D) No.67, Municipal Administration and Water Supply (ME.II) Department, dated 23.02.2007, the Disciplinary Authority imposed the punishment of stoppage of increment for a period of six months with cumulative effect and ordered to recover a sum of Rs.56,610/- from the salary of the petitioner @ Rs.1,000/- in 55 installments and Rs.1610/- as 56th installment. By stating that the charges framed against the petitioner on 04.07.1998 could culminate in issuance of the above impugned G.O., dated

23.02.2007, after an inordinate delay of 8 years and 8 months, it is submitted that out of 5 year period of currency of recovery, first 2 years would not be considered for inclusion of the petitioner's name in the regular panel and, in total, his name would be deferred for 10 years and 8 months, thus, for about 11 years, he was unjustly denied avenues of promotion.

5. Again, by referring to Rule-1(jj) in Schedule-VII read with Rule 4(a) of the General Rules for Tamil Nadu State and Subordinate Services {henceforth referred to as the 'Rules') which is given below,

> " In cases where recovery to make good the monetary loss caused to the Government is ordered against a member of service, his name shall not be considered for inclusion in the Approved List during the period of such recovery, subject to a maximum period of 24 months from the date of issue of order irrespective of the fact whether it is recovered in full or not.",

learned Senior Counsel would submit that, as per the above Rule, if there is an order for recovery of monetary loss, it can debar the promotion only when the amount imposed is not paid till the period of recovery subject to the maximum period of 24 months and, after expiry of 24 months from the date of imposition of the punishment on 23.02.2007, the name of the petitioner cannot be excluded on the ground that the period of currency of recovery exists. In other words, when Rule-1(jj) of the Rules explicitly restricted the maximum period of recovery as 24 months from the date of issuance of the order of punishment/recovery irrespective of the fact whether the sum is recovered in full or not, even though the recovery ordered for a sum of Rs.56,610/- was through 56 installments, on completion of the 24^{th} installment from the date of imposition of the punishment on 23.02.2007, the petitioner should have been given further promotion. Therefore, denying him the promotion even after the 24^{th} installment of recovery is wholly arbitrary and unreasonable exercise of powers by the Authority.

6. Learned Senior Counsel, by stating that Charge No.1 against the petitioner was held as not proved while Charge Nos.2 and 3 were wrongly held as proved, would further advance his argument by referring to the second charge that the petitioner, while serving as Municipal Commissioner at Dharmapuri, on deciding the revision petition, had reduced the property tax for the building in Ward No.25, Door No.7H, Duraisamy Road, Dharmapuri, bearing assessment No.16874 abnormally from Rs.13,326/- to Rs.2,004/- per half year and thus caused a loss of Rs.56,610/- to the Municipality, and by

commenting that when the petitioner is said to have modified his own previous order while exercising his revisional jurisdiction as a quasi-judicial authority, the said charge is rendered otiose, for, disciplinary proceedings cannot be initiated against the person for any negligence on his part in discharging the quasi-judicial power. In that perspective, a decision of this Court reported in 2016-7-MLJ-751 (V.Selvakumari v. Inspector General of Registration) has been relied upon by him to highlight the proposition that initiation of disciplinary proceedings against an Officer for any carelessness, inadvertence or omission in exercising quasi-judicial powers, is not legally permissible as he is always subject to judicial supervision in appeal. In other words, negligence in exercising quasi-judicial power by mere carelessness, inadvertence or omission is not sufficient to initiate proceedings under misconduct.

Reliance was also placed on a Division Bench judgment of this Court in T.Sundaramurthy v. The Secretary to Government, Commercial Taxes and Registration Department (2015-2-CTC-581), wherein, it has been held that no charge memo issued can be sustained on an allegation of causing financial loss against the person exercising quasi-judicial powers. A Division Bench Judgment of this Court reported in 2005-4-MLJ-659 (The Special Commissioner and Commissioner of Commercial Taxes v. N.Sivasamy) is also relied upon and it was ruled therein that the action taken by a quasi-judicial authority should not form the basis for disciplinary action.

7. After highlighting the ratio laid down in the aforesaid case laws, learned Senior Counsel would refer to the explanation given by the petitioner for Charge No.2 that, on the earlier occasion, that is, even before the petitioner joining the Office of the Municipal Commissioner, Dharmapuri, the officials were not permitted to measure the building of the revision petitioner despite repeated demands, whereupon, assessment was made arbitrarily without measuring the building and ascertaining the usage thereof and, consequent thereto, when a revision petition was filed, objecting to the assessment from the date of fixation ie., from 1996-96 first Half Year and not from the date of submission of the Revision Petition, the petitioner, while exercising quasi-judicial powers as revisional authority, found that the abnormal assessment was made on the basis of capital value with reference to the building plan measuring 7730 sq. ft. instead of actual measurement of the building in the site measuring 2970 sq. ft. The said aspect is also confirmed from the Assessment Form used during the quinquennial revision which took effect from 01.10.1998. Therefore, the previous wrong assessment was rectified by the petitioner while disposing of the revision petition under Rules-10 and 13 of Schedule V of the Tamil Nadu District

Municipalities Act, 1920, to avoid litigation and to avoid harassing the assessee by abnormal tax. According to the learned Senior Counsel, the Enquiry Officer miserably failed to consider the said candid explanation offered by the petitioner. This apart, the revised tax fixed by the petitioner was never modified by the subsequent Municipal Commissioner or the Regional Director of Municipal Administration, Salem, or the Commissioner of Municipal Administration/R2 herein or the Government/R1. Therefore, when the tax finalized by the petitioner from 1998-99 first half year remained unchanged, there is no rationale in not accepting the tax revision done by the petitioner in the capacity of quasi-judicial authority. Inasmuch as the petitioner clearly explained that he only rectified the previous mistake while exercising his quasi-judicial power in revision by resorting to Rules-10 and 13 of Schedule V of the Tamilnadu District Municipalities Act, 1920, and the said explanation having not been considered by the Enquiry Officer, this Court may hold that charge No.2 is absolutely misconceived and legally unsustainable, he pleaded.

8. Regarding Charge No.3 that the petitioner gave four separate assessment Numbers for one single building with a view to under-assess the property tax and thus, caused loss to the Municipality, learned Senior Counsel would submit that the deposition given by one Mr.Singaravelu, Revenue Assistant of Dharmapuri Municipality, clearly shows that he had assigned 4 Nos. of assessments in the monthly list for assessing the buildings in question. It is also the version of the said Revenue Assistant that the four buildings were independent of each other and having their own entrance with doors and without any connection to the main building, hence, they could not be construed as one single building. Thus, when there is enough evidence that there are 4 separate buildings, to avoid revenue loss and further litigation, separate assessment numbers were given and the buildings were assessed separately with retrospective effect from 1995-96 First Half Year. Further, those four separate assessments are still continuing even after two quinquennial revisions. Learned Senior Counsel would submit that, in the light of the above material particulars borne out by the records, charge No.3 also cannot be legally sustained.

9. Regarding impugned Letter No.23925/ME1/2012-21, dated 16.02.2016, declining to include the name of the petitioner in the panel for the relevant year on the ground that disciplinary proceedings are pending against him, by once again referring to Rule-1(jj) of the Rules which provides that in cases where recovery to make good the monetary loss caused to the Government is ordered against a member of service, his name shall not be considered for inclusion in the Approved List during the period of such recovery, subject to a maximum period of 24 months from the date of issue of order irrespective of the

fact whether it is recovered in full or not, learned Senior Counsel would submit that the said provision has been completely overlooked by the authorities since, in any event, immediately after completion of 24 months from the date of issuance of the impugned G.O. Ms. No.67, Municipal Administration and Water Supply Department, viz., 23.02.2007, as per the aforesaid Rule, his name should have been included. Since non-consideration of the petitioner's plea for inclusion in the panel for all these years has caused serious prejudice to him relating to career prospects, this is a fit case to grant the prayers sought for, he argued.

10. Learned Special Government Pleader appearing for the respondents would submit that the petitioner did not comply with the provisions of Section 117-A of the Tamilnadu District Municipalities Act, 1920, as per which, the Municipal Commissioner, at any time, within six years from the date on which a building should have been assessed, serve on such person a notice assessing him to tax. According to him, the petitioner had not taken any action to rectify the defects such as deviation from the building plan and had not assessed the tax accordingly. He added that the contention of the petitioner that Superior Officers like the Regional Director of Municipal Administration / Commissioner of Municipal Administration or the Government had not taken any suo motu action and further, there was no pending audit objection in regard to the assessment done by him in respect of the subject property, is totally irrelevant. Further, his action in subjecting one single building for four assessments was purely on presumptive basis. By stating that the Enquiry Officer, only after giving a reasonable opportunity to the petitioner and properly examining the materials, rightly found Charge No.1 as not proved and Charge Nos.2 & 3 as proved and such findings were also accepted by the Disciplinary Authority, learned Special Government Pleader would submit that no fault can be found with the impugned punishment as well as with the impugned letter, declining to include the name of the petitioner in the Panel for promotion.

11. This Court, having given its anxious consideration to the rival submissions and to the materials placed, before proceeding further to record elaborate findings, even at the first instance, deems it apt to observe that the charges against the petitioner are wholly misconceived. It must also be pointed out that the counter affidavits filed in both the cases are so shallow and bereft of material particulars that they miserably failed to deal with crucial contention of the petitioner that his act done as revisional authority under Rules-10 and 13 of Schedule V of the Tamilnadu District Municipalities Act, 1920, with a view to avoid litigation and to avoid harassing the assessee by abnormal tax, should not form the basis for

disciplinary action since the very action pertains to exercise of the quasi-judicial powers vested in him. Further, when the first charge to the effect that the petitioner failed to take action against the building owner for deviation from the approved plan approved was held as not proved, ironically, the counter-affidavit filed in W.P. No.10826 of 2016 proceeds to justify the 'unproved first charge' by stating that the petitioner had not taken any action to rectify the defects such as deviation from the building plan. Therefore, it is apparent that the authorities had not even applied their mind while dealing with the matter.

12. As regards Charge No.2 that the petitioner abnormally reduced the property tax for the subject building from Rs.13,326/- to Rs.2,004/- per half year and thus, caused a loss of Rs.56,610/- to the Municipality, it is the admitted case that the reduction of property tax was done by the petitioner in the course of deciding the Revision Petition preferred by the owner of the building in question and by way of exercising the quasi-judicial powers. That being so, it is not known as to how the respondents subjected the petitioner to disciplinary action relating to the decision arising from a revision petition dealt with in the capacity of a quasi-judicial authority. Therefore, the core issue for preliminary consideration is as to whether a person can be subjected to disciplinary proceedings regarding a decision arrived by him in the course of exercising his quasi-judicial power.

13. While dealing with a similar matter, ie., Selvakumari's case (cited supra), I myself held that a Registering Officer, who discharged quasi-judicial powers, cannot be subjected to disciplinary proceedings as his orders are always subject to judicial supervision in appeal. It was further held that negligence in exercising quasi-judicial powers due to mere carelessness, inadvertence or omission cannot be construed as misconduct and that no charge could be framed unless there is culpable negligence or ill-motive.

13-A. In this regard, it is also apt to refer to a decision rendered in Ramesh Chander Singh v. High Court of Allahabad and Another (2007-4-SCC-247), wherein, the Apex Court disapproved the practice of initiation of disciplinary proceedings against the officers of the subordinate judiciary, merely because the judgments/orders passed by them are wrong since appellate and revisional courts have been established and given power to set aside such order. Relevant portion from the above decision is extracted below:-

> " 17. In Lunjarrao Bhikaji Nagarkar v. Union of India, AIR 1999 SC 2881, this Court held that wrong exercise of jurisdiction by a

quasi judicial authority or mistake of law or wrong interpretation of law cannot be the basis for initiating disciplinary proceeding. Of course, if the Judicial Officer conducted in a manner as would reflect on his reputation or integrity or good faith or there is a prima facie material to show recklessness or misconduct in discharge of his duties or he had acted in a manner to unduly favour a party or had passed an order actuated by corrupt motive, the High Court by virtue of its power under Article 235 of the Constitution may exercise its supervisory jurisdiction. Nevertheless, under such circumstances it should be kept in mind that the Judges at all levels have to administer justice without fear or favour. Fearlessness and maintenance of judicial independence are very essential for an efficacious judicial system. Making adverse comments against subordinate judicial officers and subjecting them to severe disciplinary proceedings would ultimately harm the judicial system at the grassroot level. "

13-B. Similarly, in T.Sundaramurthy's case (cited supra), the subject-matter was pertaining to issuance of charge memo under Rule 17(b) of the Tamil Nadu Civil Services (Discipline & Appeal) Rules against a District Registrar, charging that he had caused financial loss to the tune of Rs.59,70,901/- while serving as Sub-Registrar and his consequent dismissal from Service. Although the Writ Petition, challenging the dismissal order was dismissed, on appeal, the Division Bench, in categorical terms, held that a mere allegation of causing financial loss against a person exercising the quasi-judicial powers cannot be the basis to prosecute departmentally. It is relevant to quote below the relevant text from the judgment:-

" 10. Apart from the above, this Court had held in catena of decisions that without anything more, a mere allegation of causing financial loss against a person exercising the quasi judicial powers cannot hold water. Therefore, on both grounds namely that the only allegation of causing financial loss is not supported by any other allegation and also on the ground that the same was made on the basis of a Circular demanding double stamp duty which has come to be set aside by this Court, we are of the view that the impugned charge memo cannot be sustained. "

14. The aforesaid dicta make the point succinctly clear that disciplinary action should not be initiated against officers discharging quasi-judicial or even judicial power on the allegation of negligence in exercising their respective powers. The logic and reason is, if complaints are entertained in trifling matters and officers discharging judicial/quasi-judicial powers are punished or even warned, then, no Officer would feel secure and it would be difficult for him to discharge his duties in an independent and honest manner. Therefore, an Officer like the petitioner discharging quasi-judicial functions, on being called upon to revise his order passed on the ground of mistaken fact or law, if had the thoughts of disciplinary action crossing his mind, would definitely restrain himself from exercising his review or revisional jurisdiction, as a result, he would not exercise his quasi-judicial powers impartially and ultimately, injustice would be caused to the parties. This apart, the great purpose and object of providing Appellate, Revisional and Review powers would be defeated and the entire exercise would become meaningless. Keeping this great purpose in mind, the Courts have consistently disapproved the practice of initiating disciplinary proceedings against the officers discharging quasi-judicial/judicial functions. In the instant case also, Charge No.2 came to be framed only in respect of the decision taken by the petitioner in the course of exercising his revisional jurisdiction as a quasi-judicial authority in an endeavor to correct his own mistake. In that regard, the deposition of the Revenue Assistant-Thiru.Singarvelu would reveal that, during site enquiry on 25.12.1999, the owner of the building did not permit them to measure the building despite repeated attempts and that, at that time, the petitioner herein did not even join the office. Since the officials were not permitted to measure the building, the assessment was made arbitrarily and abnormally without measuring the building and ascertaining its usage. Ultimately, a wrong assessment was made, based on the measurements in the building plan instead of the actual construction on the site. Aggrieved by the wrong assessment, a revision petition was filed by the building-owner objecting to the assessment from the date of fixation, ie., from 1996-96 First Half year and not from the date of submission of the Revision Petition. The petitioner, being the Revisional Authority, found that the assessment was made on the basis of capital value with reference to the building plan measuring 7730 sq. ft. instead of actual measurement of the building in the site measuring 2970 sq. ft. In his explanation, the petitioner would state that the said aspect is also confirmed from the Assessment Form used during the Quinquennial Revision which took effect from 01.10.1998. Since fixation of tax on erroneous measurement was wrong, it was needed to be rectified in order to do justice to the assessee. Only in that background, while exercising quasi-judicial power, he rectified the wrong by way

of passing orders in the Revision Petition under Rules-10 and 13 of Schedule V of the Tamilnadu District Municipalities Act, 1920, to avoid litigation and to avoid harassing the assessee by abnormal tax. It is also not disputed before this Court that the property tax revised by the petitioner, which gave room for Charge No.2, has not been re-visited by the subsequent Municipal Commissioner or other Supervisory Officers like the Regional Director of Municipal Administration, Salem or the Commissioner of Municipal Administration, Chennai or by the Government. That being so, it is not known as to how this explanation has escaped the consideration of both the Enquiry Officer as well as the Disciplinary Authority. Non-consideration of the acceptable explanation given by the petitioner for exercising his revisional powers as quasi-judicial authority in order to rectify the wrong assessments previously made would go to the root of the matter and thus, the charge itself is rendered void ab initio; hence, it cannot be legally sustained.

15. Regarding Charge No.3 that the petitioner had made four assessments for one single building and thereby, caused loss to the Municipality, again, the deposition of the Revenue Assistant-Thiru.Singaravelu would disclose that 4 assessment numbers were assigned by him for the buildings in question since all those four buildings with separate entrances were independent of each other. It was specifically stated by him that three buildings were independent of the main building and, as such, they could not be considered as a single Building. Relevant portion from the deposition of Thiru.Singarvelu is extracted below:-

> "கேள்வி : வரிவிதிக்க பார்வையிட சென்றபோது மாதாந்திரப் பட்டியலில் எத்தனை வரிவிதிப்புக்காக நீங்கள் பரிந்துரை செய்தீர்கள்?
>
> பதில் : 4 வரி விதிப்புக்காக பரிந்துரை செய்தேன்.
>
> கேள்வி : எந்த அடிப்படையில் அவ்வாறு பரிந்துரை செய்தீர்கள்?
>
> பதில் : 4 கட்டிடங்களில் 3 தனித்தனி கடை வைக்கும் அளவில் இருந்தது.
>
> இவைகளுள் மெயின் கட்டிடத்திற்கு தொடர்பில்லாமல் மற்ற 3 கட்டிடங்களுடனும் கடை வைக்கும் அளவில் இருந்தது. இவைகளுக்கு தனித்தனி கதவுடன் நுழைவு வாயில் கொண்டிருந்தது. ""

It could be seen that, only based on the assessment already made by the Revenue Assistant-Singaravelu, the petitioner had passed assessment orders with retrospective effect from 1995-96 First

Half Year. It is not the case of the petitioner that he had simply adopted the assessment done by the Revenue Assistant and, in his explanation, he would state that, after visiting the site in question, he found that all the buildings were constructed independently, therefore, it could not be reckoned as one single Unit. In any event, the stand taken by the petitioner that, even after the passing of quinquennial revisions, the number of assessments and the tax amount done by the petitioner remained unchanged even now, is not refuted before this Court by the respondents. If the petitioner had assessed all the four buildings into one single unit, there would have been loss of revenue, but, by adopting separate assessment for each unit, in fact, he augmented the Revenue. In this regard, the deposition of the Revenue Assistant at Page No.30 of the Typed-set reveals that, if one single assessment was done for all the four units together, there would have been revenue loss to the Municipality. Therefore, the 3rd charge is so absurd that it does not even stand to logic.

16. In view of the foregoing reasons, the impugned G.O.Ms.No.67, Municipal Administration and Water Supply (M.E.II) Department, dated 23.02.2007, stands quashed and also the Letter No.23925/ME1/2012-21, dated 16.02.2016. The respondents are hereby directed to place the petitioner, who presently holds the post of Joint Director on working-arrangement Basis, as per appropriate seniority position, in the Panel Year 1999-2000. Needless to mention that the amount recovered from the petitioner shall be refunded to him.

17. Writ Petitions are ordered accordingly, however, there will be no order as to costs. Connected Miscellaneous Petitions stand closed.

Sd/
Assistant registrar

TRUE COPY//

sub assistant registrar

To

1. The Principal
Secretary to Government,
Municipal Administration and
Water Supply Department, Fort St. George, Secretariat, Chennai 600 009.

2. The Commissioner of
Municipal Administration,
Chepauk, Chennai 600 005.

+2cc to Mr.Yashwanth, Advocate in Sr.No.22963

Common Order in
WP Nos.10826 & 10827
of 2016.

MG(CO)
NR(01/06/2017)