

IN THE HIGH COURT OF JUDICATURE AT MADRAS

| Date of Reserving the Order | Date of Pronouncing the Order |
|-----------------------------|-------------------------------|
| 16.11.2017                  | 24.11.2017                    |

Coram

The Hon'ble Mr. Justice T.S. Sivagnanam

Writ Petition Nos. 22665 & 22666 of 2017  
and  
W.M.P.No.23767 and 23768 of 2017

M/s. Randstad India Pvt. Ltd.,  
rep. by its Director,  
Mr. Viswanath Pudukkod,

...Petitioner in both W.P.Nos.

Vs.

The Deputy Commissioner of Income Tax,  
Large Tax Payer Unit-1,  
7th Floor, Wanaparthi Block,  
121, Mahatma Gandhi Road,  
Chennai - 600 006.

...Respondent in both W.P.Nos.

Prayer in W.P.No.22665 of 2017:

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Mandamus, directing the respondent to expeditiously process and issue the refund in respect of the petitioner's income tax returns for the impugned AY 2015-16, amounting to Rs.57,93,34,888/- and eligible interest under Section 244 A of the Act.

Prayer in W.P.No.22665 of 2017:

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Mandamus, directing the respondent to expeditiously process and issue the refund in respect of the petitioner's income tax returns for the impugned AY 2016-17, amounting to Rs.69,16,73,070/- and eligible interest under Section 244 A of the Act.

For Petitioner in : Mr. P.S. Raman, Senior Counsel  
both WP's for Mr. R. Sivaraman

For Respondent in : Mrs. Hema Murali Krishnan  
both WP's Senior Standing Counsel  
for Income Tax

## COMMON ORDER

Both the Writ Petitions have been filed for an identical relief, i.e. praying for a direction upon the respondent to expeditiously process the refund claim made by the petitioner, and issue refund in respect of the petitioner's income tax returns for the assessment years 2015-16 and 2016-17, together with eligible interest under Section 244 A of the Income Tax Act, 1961 (hereinafter, referred to as 'the Act').

2. The petitioner is a Private Limited Company, incorporated under the Companies Act, 1956, and wholly owned subsidiary of M/s. Randstad Asia Pacific B.V Netherlands, and is engaged in the business of providing various services in the core areas of recruitment, human resource solutions, etc. The returns filed by the petitioner under the Act for the previous years were subjected to scrutiny assessment, and orders were passed under Section 143 (3) of the Act. It is stated that, as result of the scrutiny assessment undertaken in the prior years, the losses claimed by the petitioner, in its tax return have marginally reduced.

2.1) It is stated that, the income, the petitioner earns from carrying out its business, are generally subject to withholding tax at a gross level, predominantly under Section 194 J and Section 194 C of the Act. As the petitioner was incurring loss for successive assessment years, Applications were filed with the respondent for every year to issue NIL deduction certificates under Section 197 of the Act. Though the respondent had issued such certificate for the respective assessment years, the time between the date of Application till the date of issuance of certificate, resulted in taxes being deducted by the customers in the interim period, leading to accumulation of Tax Deducted at Source (TDS) credit.

2.2) The petitioner would further state that, on account of the substantial tax losses, there has been no tax liability for the petitioner, and the entire amount of TDS by its customers has been claimed as refund. It is stated that, in addition to the refund for the years 2009-10 to 2014-15, the petitioner has TDS credit of Rs.107, 49, 80, 415, which would be claimed as refund, while filing its return of income due by November, 30, 2017. It is stated that the respondent had issued notice under Section 143 (2) of the Act, dated 04.07.2016, for initiation of scrutiny assessment, for the assessment years 2015-16.

2.3) The respondent failed to process the return of income filed by the petitioner for the assessment years 2015-16 and

2016-17, under Section 143 (1) of the Act, and grant the refund due to the petitioner, as claimed in its return of income. The petitioner, therefore, filed Applications on 20.07.2017, requesting the respondent to process the return of income for the assessment years 2015-16 and 2016-17, and grant refund along with consequential interest. This was followed by reminders, dated 03.08.2017. As the respondent has not considered the request placed by the petitioner, for processing the return of income for the assessment year 2015-16 and 2016-17, the petitioner has approached this Court, by way of these Writ Petitions, for issuing necessary directions in this regard.

3. Mr.P.S. Raman, the learned Senior Counsel for Mr. R.Sivaraman, the learned counsel for the petitioner would submit that, Central Board of Direct Taxes (CBDT) issued a Notification, vide Instruction No.1 of 2015, dated 13.01.2015, to all the Assessing Officers, directing that, processing of tax returns cannot be undertaken after issuing notice under Section 143 (2) of the Act. The validity of this Instruction No.1 of 2015, was challenged before the Hon'ble High Court of Delhi, in the case of Tata Teleservices Ltd., Vs. Central Board of Direct Taxes and the Hon'ble Division Bench, by a judgment, reported in (2016) 240 Taxman 182 (Delhi), quashed the aforesaid instruction issued by CBDT. The decision in Tata Teleservices Ltd.'s case (supra) was followed by the High Court of Delhi, in the case of Indus Towers Ltd., Vs. Union of India, in W.P.(C) No.3665 of 2015, dated 06.10.2016. In the said decision, it has been reiterated that the refund claim should be considered, despite scrutiny notices, having been issued under Section 143 (2) of the Act.

4. Further, it is submitted that, from the language used in Section 143 (1 D), it could be inferred that the Assessing Officer has discretionary powers to process the returns and grant resultant refund due to the assessee, even in the case, where, scrutiny assessment has been initiated by issuing notice under Section 143 (2) of the Act. Therefore, the respondent ought to have expedited the refund due to the petitioner/assessee.

5. It is submitted that, for the assessment year 2014-15, the respondent committed an error, and demanded interest under Section 234 (3) at Rs.46,47,82,586/-, and thereby, denied the refund. The petitioner filed a Petition under Section 154 of the Act, for rectification of the error for the assessment year for the years 2014-15, and the respondent accepted the mistake, stating that, loss was not considered in the assessment order, and accordingly, passed an order on 20.04.2017, stating that the petitioner is entitled to refund of Rs.54,47,71,095/-. Therefore, the petitioner, for the subsequent assessment year,



had approached the Authority, well in advance, to process the return of income under Section 143 (1) of the Act, to enable the petitioner to secure refund.

6. Further, it is submitted that, the Hon'ble High Court of Bombay, in the case of Group M. Media India (P) Ltd. Vs. Union of India, reported in [(2017) 77 Taxmann. com 106 (Bombay)] considered an identical factual situation, and issued a direction to the Assessing Officer to consider the representation and dispose of the same within the time frame. The observation made in the judgement, more particularly, in para Nos.9 and 10 would squarely apply to the facts of the present cases.

7. It is further submitted that, quite recently, the Hon'ble High Court of Gujarat, in the case of Corrttech International (P) Ltd. Vs. Deputy Commissioner of Income Tax, reported in [(2017) 86 taxmann. com 156 (Gujarat)], considered the scope of Section 143, as it stood prior to the amendment by virtue of the Finance Act, 2017, and issued direction to the Assessing Officer to complete the process of the assessee's return of income under Section 143 (3) of the Act, and if any refund arises out of said exercise, ordered to grant the same to the assessee, as per the statutory provisions. With the above submissions, the learned Senior Counsel prays for appropriate direction to the respondent to grant the refund.

8. Mrs. Hema Murali Krishnan, the learned Senior Standing Counsel for the respondent/Revenue submitted that, the petitioner's assessment for the year 2015-16 was selected for scrutiny, and notice under Section 143 (2) of the Act was issued on 04.07.2016. However, in view of an embargo created by Section 143 (1 D) of the Act, the return cannot be processed under Section 143 (1). Therefore, it is submitted that the respondent, thought it fit as unnecessary to process the return under Section 143 (1) of the Act.

9. Further, by referring to second proviso to Section 143 (1) of the Act, it is submitted that, no intimation under the said sub-section shall be sent after the expiry of the one year from the end of the financial year, in which, return is made. For the return of income for the assessment year 2015-16 (FY), the one year period expired on 31.03.2017. Further, the Applications, dated 20.07.2017, submitted by the petitioner were after issuance of scrutiny assessment, and since the respondent is in the process of adjudicating the assessment on merits, no action was taken on the Applications, dated 20.07.2017. Further, it is submitted that, it is incorrect to state that the respondent is not processing the return filed under Section 143 (1) based on the CBDT Instruction No.1, dated 13.01.2015, but

has done so, in the light of the embargo under Section 143 (1 D).

10. It is further submitted that the respondent has never acted arbitrarily and has objectively analyzed the matter and has given certificate under Section 197 for lower deduction of tax at source to the petitioner after duly considering the profitability situation of the petitioner. It is further submitted that, for the assessment year 2015-16, it has been selected for scrutiny, and notice under Section 143 (2) was issued on 03.07.2017, and in view of the embargo created by Section 143 (1 D) of the Act, return has not been processed under Section 143 (1).

11. Heard Mr. P. S. Raman, the learned Senior Counsel appearing for Mr. R. Sivaraman, the learned counsel for the petitioner, Mrs. Hema Murali Krishnan, the learned Senior Standing Counsel for the respondent, and perused the material placed on record.

12. The petitioner has filed these two Writ Petitions for a direction to expedite the refund claim made by the petitioner by processing their return of income for the assessment years 2015-16 and 2016-17 under Section 143 (1) of the Act. Earlier, CBDT had issued Instruction No.1 of 2015, dated 13.01.2015, stating that, considering unambiguous language of the relevant provisions and the intention of law, CBDT, in exercise of the powers conferred on it, under Section 119 of the Act, clarifies that the processing of a return cannot be undertaken after notice has been issued under sub-section 2 of Section 143 of the Act. However, it shall be desirable that scrutiny assessments in such cases are completed expeditiously. This instruction issued by CBDT was challenged in a batch of cases before the Hon'ble High Court of Delhi, in Tata Teleservices Ltd.'s case (supra). The Hon'ble Division Bench quashed the said Instruction. At this stage, it would be relevant to refer to certain paras of the judgment, which is extracted as hereunder:-

" " 8. It is evident that Section 143 (1D) in the manner it is worded gives a discretion to the Assessing Officer („AO") to decide whether the return of income has to be processed where a notice has been issued under Section 143 (2) of the Act. It is significant that sub-section (1D) was inserted in Section 143 subsequent to the insertion of sub-section (1A) which provides for centralised processing of returns. Under the Scheme framed by the CBDT in 2011 in terms of Section 143(1A), there is a computerized random selection of returns

which might be taken up for scrutiny. Thus the discretion regarding picking up a return for scrutiny is no longer left with the AO. Section 143(1D), however, continues the element of discretion in the AO when it states that the processing of return "shall not be necessary". In other words, it does not expressly state that the return shall not be processed where a notice has been issued to the Assessee under Section 143(2) of the Act.

9. However, despite terming the language of Section 143(1D) to be "unambiguous" the CBDT felt that it required clarification. This led to the CBDT issuing the impugned Instruction dated 13th January 2015 under Section 119 of the Act. The said instruction inter alia states that some doubts have been expressed in view of the words "shall not be necessary" used in Section 143(1D) of the Act and that in the light of the explanatory note in the Finance Act, 2012 (which has been referred to hereinbefore) "the legislative intent is to prevent the issue of refund after processing as scrutiny proceedings may result in demand for taxes on finalisation of the assessment subsequently" (emphasis supplied). The circular then proceeds to state as under:

"4. Considering the unambiguous language of the relevant provision and the intention of law as discussed above, the Central Board of Direct Taxes, in exercise of the powers conferred on it under section 119 of the Act hereby clarifies that the processing of a return cannot be undertaken after notice has been issued under sub-section (2) of section 143 of the Act. It shall, however, be desirable that scrutiny assessments in such cases are completed expeditiously.

5. This may be brought to the notice of all concerned for strict compliance."

16. Indeed, as already noticed at the time the present petition was filed, a aggregate figure of the refund that the Petitioner was owed for the four AYs i.e. 2012-13 to 2015-16 was to the tune of Rs.733.73 crores. This is a very substantial figure considering the huge losses that the Petitioner has been suffering over the years. Section 119 of the Act, on the strength of which the impugned Instruction has been issued by the CBDT, no doubt enables the CBDT to issue "such orders, instructions and directions" to the income tax authorities "for the proper administration of this Act". However, this power of the CBDT is hedged in by certain limitations. One such limitation is provided in a proviso to Section 119(1) of the Act. The other limitation is under Section 119(2) of the Act where it is mentioned that the direction or instructions issued by the CBDT should not be "prejudicial to assesseees".

17. The idea of vesting the CBDT with the above power is to ensure that there is an ease of administration of the Act and that ambiguities in the practice and procedure may get clarified. At the same time it has to be ensured that such instructions or orders do not add to the difficulties of the tax payers. Circulars, orders and instructions issued by the CBDT under Section 119 of the Act, to the extent they are beneficial to the Assesseees are binding on the Department. If they are prejudicial to the tax payer, then they cannot prevail over the statute, which does not envisage such harsher measure.

23. The real effect of the instruction is to curtail the discretion of the AO by



'preventing' him from processing the return, where notice has been issued to the Assessee under Section 143(2) of the Act. If the legislative intent was that the return would not be processed at all once a notice is issued under Section 143 (2) of the Act, then the legislature ought to have used express language and not the expression "shall not be necessary". By the device of issuing an instruction in purported exercise of its power under Section 119 of the Act, the CBDT cannot proceed to interpret or instruct the income tax department to „prevent" the issue of refund. In the event that a notice is issued to the Assessee under Section 143 (2) of the Act, it will be a matter the discretion of the concerned AO whether he should process the return.

24. Consequently, the Court is of the view that the impugned Instruction No.1 of 2015 dated 13th January 2015 issued by the CBDT is unsustainable in law and it is hereby quashed. It is directed that the said instruction shall not hereafter be relied upon to deny refunds to the Assesseees in whose cases notices might have been issued under Section 143(2) of the Act. The question whether such return should be processed will have to be decided by the AO concerned exercising his discretion in terms of Section 143 (1D) of the Act." "

13. In the light of the above decision, the Assessing Officer cannot fall back on the Instructions given by CBDT, and refuse to process the return under Section 143 (1). In fact, this Instruction has been cited by the petitioner to state that, it is one of the grounds, on which, the return has not been processed under Section 143 (1) of the Act.

14. The respondent has filed a counter affidavit, clearly stating that, he has not been influenced or guided by the CBDT's Instructions and is aware that Instruction has been quashed. It is the case of the respondent that, in exercise of his discretionary powers and in the light of the legal embargo under Section 143 (1 D) of the Act, the return cannot be processed



under Section 143 (1).

15. Some what similar stand was taken before the Hon'ble High Court of Bombay, in the case of Group M. Media India (P) Ltd. (supra) and the action of the Officer in not processing the refund claim under Section 143 (1) was noted and the Court observed as follows :-

" The action of the officer on the ground urged seems to be in complete variance with the higher echelons of administration of the tax administration being an assessee friendly regime. In fact, the CBDT has itself issued Instruction No.7 of 2012, dated 1st August, 2002, wherein, they have specifically directed the officers of the Revenue to process all the returns, in which, refunds are payable expeditiously. Similarly, as late as in 2014, in the Citizen's Charter issued by the Income Tax Department in its vision statement states that the Department aspires to issue refunds along with interest under Section 143 (1) of the Act, within six months from the date of electronically filing the returns. In this case, the return was filed on 29th November, 2015, yet there is no reason as to why the Assessing Officer has not processed the refund and taken a decision to grant or not grant a refund under Section 143 (1 D) of the Act. This attitude on the part of the Assessing Officer leaves us with a feeling (not based on any evidence) that the Officers of the Revenue seem to believe that, it is not enough for the assessee to please the deity (Income Tax Act) but the assessee must also please the priest (Income Tax Officer) before getting what is due to him under the Act. The officers of the State must ensure that their conduct does not give rise to the above feeling even remotely"

Ultimately, the Bombay High Court issued a direction to consider the representation made by the petitioner within a time frame.

16. As pointed out earlier, the petitioner has filed these Writ Petitions for two assessment years (2015-16 & 2016-17). It has to be seen as to whether the embargo under Section 143 (1 D) would operate for both the assessment years.

17. In terms of Section 143 (1 D), as it stood prior to its substitution w.e.f. 01.04.2017, the processing of a return under Section 143 (1) shall not be necessary before expiry of the period specified under second proviso to sub-section 1, wherein, notice has been issued to the assessee under sub-section 2. Second proviso to Section 143 (1) states that, no intimation under sub-section 1 shall be sent after the expiry of the one year from the end of the financial year, in which, the return is made. So far as the assessment year 2015-16 is concerned, the outer time limit for processing of return has expired by July, 2017, after which, the respondent is statutorily prevented from processing the return under Section 143 (1). However, this problem does not arise, insofar as the assessment for the year 2016-17 is concerned.

18. Thus, considering the law laid down by the Hon'ble High Courts of Delhi, Bombay and Gujarat respectively, in the aforementioned decisions and taking note of the fact that the petitioner had suffered at the hands of the Assessing Officer for the assessment year 2014-15, as the Assessing Officer committed a glaring error by treating the petitioner's loss, as if it is an income and demanding tax for the assessment year 2015-16, thereby, wiping out the refund claim made by the petitioner, which error, the petitioner was able to set right only in 2017, and the Assessing Officer having accepted the mistake and passed an order under Section 154 of the Act, and granted refund of Rs.54,47,71,095, it would be a fit case, where, appropriate direction should be issued to the respondent.

19. In Corrttech International (P) Ltd. (supra), a more or less, identical issue arose for consideration before the Hon'ble High Court of Gujarat, wherein, the petitioner prayed for a direction to the respondent to release the refund in their favour for the assessment years 2015-16 and 2016-17. In the said case, revised the returns were filed on 13.04.2017 and in response to the said return, the Department neither passed order under Section 143 (3) nor issued a notice under Section 143 (2) of the Act. As in the case on hand, the petitioner/Corrttech International (P) Ltd., pleaded extreme financial hardship and requested that the Authority should refund TDS, which was deducted. Since the request was not considered, the Writ Petition was filed. The Revenue resisted the prayer for the assessment year 2015-17, by contending that, as the Assessing Officer has already issued notice under sub-section 2 of Section 143, it was not necessary for the Assessing Officer to proceed under sub-section 1 of Section 143. With respect to the assessment year 2016-17, the Revenue contended that the revised returns were filed only on 13.04.2017, and the Assessing Officer had sufficient time to process the returns under Section 143 (1)

of the Act. Therefore, before such time, the assessee cannot claim refund on the basis of the return filed.

20. The Gujarat High Court, after comparing newly inserted Section 143 (1 D), as amended by the Finance Act, 2017, drew a comparison between the provisions, which stood prior to the amendment and after the amendment, and relying on the decisions in Tata Teleservices Ltd.'s case (supra) and Group M. Media India (P) Ltd. (supra) issued a direction to the Assessing Officer to complete the process of the assessee's return under sub-section 1 of Section 143 of the Act, within the time frame, and if any refund arises, directed to grant the same. So far as the assessment year 2016-17 is concerned, no direction was issued, curtailing the statutory time limit. At this juncture, it would be relevant to quote certain paras of the said judgment (viz., in Corrttech International (P) Ltd. (supra), which is as follows:-

" 17. This position would become clear if we compare the provisions of section 143 (1D) as amended by the Finance Act, 2017 read with newly inserted Section 241 A. Under the new sub-section (1D) the legislature provides that, notwithstanding anything contained in sub-section (1) the processing of the return would not be necessary where a notice has been issued to an assessee under sub-section (2). This would make it clear that, once notice under section 143(2) has been issued, the Assessing Officer shall not process the return under section 143 (1). The original proviso to sub-section (1D) has been substituted by a new proviso under which, it is clarified that the proviso under said sub-section shall not apply to any return furnished for the assessment year commencing on or after 01.04.2017. Section 241 A which was inserted simultaneously, now enables the Assessing Officer to withhold the refund in favour of the assessee, which becomes due in terms of sub-section (1) of section 143, if he is of the opinion that, having regard to the fact that a notice has been issued under sub-section (2) of section 143 that the grant of refund is likely to adversely affect the Revenue, he would, however, do so by recording reasons in writing and with previous approval of the Principal Commissioner or Commissioner and withhold



such refund is till the date the assessment is made. We may recall that section 243, which was omitted w.e.f. 01.06.2001, previously enabled the Assessing Officer to withhold the refund, which becomes due and payable in terms of sub-section (1) of section 143 under certain circumstances, including in a situation where a notice has been issued or is likely to be issued under sub-section (2) of section 143 of the Act and the Assessing Officer is of the opinion that the grant of refund is likely to adversely affect the Revenue.

21. Coming back to the facts of hand, so far as the assessment of the year 2015-16 is concerned, the return was filed on 29.09.2015 for which, the time limit under the normal provision of sub-section (1) of section 143 of the Act for processing the return is over long back. Eventhough as discussed earlier, the Assessing Officer having issued notice under sub-section (2) of section 143 of the Act, he would get an extended time for proceeding under sub-section (1) as highlighted by the Delhi High Court, in case of Tata Teleservices Ltd. (supra) and by the Bombay High Court in case of Group M Media India (P) Ltd. (supra) it would be wholly inequitable for the Assessing Officer to merely sit over the petitioner's request for refund citing the availability of time upto the last date of framing the assessment under sub-section (3) of section 143. At least, once the time upto the last date of framing the assessment under sub-section (1) of Section 143 is over without the Assessing Officer processing the return under the Assessing Officer, by all reasonable interpretation of the statutory provisions would be expected to respond to the assessee's request for either granting refund or indicating that, in terms of adjustments impermissible under sub-section (1) of section 143, such refund or part thereof was not available to the assessee. We simply cannot accept the interpretation of the counsel for the Revenue out of the return filed by the assessee would be automatic and till the passing of the order of assessment under sub-section (3) of



section 143. The reasonable interpretation of the statute and the situation in such a case would be, to expect the Assessing Officer to take up an expeditious disposal of the processing of return under sub-section (1) of section 143 of the Act atleast once the assessee requests for release of the refund, and send as an intimation to the assessee if he wished to withhold the same.

22. Under these circumstances, the respondent- Assessing Officer is directed to complete the process of the assessee's return under sub-section (1) of section 143 of the Act latest by 31.10.2017. If any refund arises out of said exercise, grant the same to the petitioner as per the statutory provisions. Insofar as the assessment of the year 2016-17 is concerned, the time for processing the return under sub-section (1) of section 143 read with proviso is not yet over. We do not propose to issue any direction in this respect for curtailing the statutory time limit envisaged therein. "

21. The factual difference, in the instant case is that, for the assessment year 2015-16, the case was selected for scrutiny and notice under Section 143 (2) of the Act was issued on 04.07.2016. Apart from that, the time limit of one year from the end of the financial year is over, and the question of issuing an intimation under Section 143 (1) does not arise, as there is a statutory prohibition under second proviso to Section 143 (1). This is so, because, the return of income was filed by the assessee on 28.11.2015, and the period of one year expired on 31.03.2017. Apart from that, the Application/representation, dated 13.07.2017, given by the petitioner for grant of refund was received by the respondent on 20.07.2017, after issuance of notice under Section 143 (2) of the Act. However, that does not mean the return needs to be endlessly kept pending. In fact, this aspect was also considered in Group M. Media India (P) Ltd. (supra), wherein, the Court observed that, CBDT has issued notification, vide Instruction No.7 of 2002, dated 01.08.2002, wherein, they specifically directed the Assessing Officer of the Revenue to process all returns, in which, refunds are payable expeditiously. Reference was also made to the Citizen's Charter issued by the Income Tax Department, in its vision statement, published in 2014, that the Department aspires to

issue refund along with interest under Section 143 (1) of the Act within six months from the date of electronically filing the returns.

22. In the light of the above, both the Writ Petitions are disposed of with the following directions:-

i) The respondent is directed to consider the petitioner's Application/representation, dated 13.07.2017, (which was received by the respondent on 20.07.2017) for the assessment year 2016-17, and process the return filed for the said assessment year under Section 143 (1) of the Act and pass appropriate orders within a period of six weeks from the date of receipt of a copy of this order.

ii) So far as the scrutiny assessment for the year 2015-16 is concerned, the petitioner is directed to extend full cooperation in the assessment proceedings and the Assessing Officer is directed to complete the scrutiny assessment as expeditiously as possible.

iii) However, there shall be no order as to costs. Consequently, connected Writ Miscellaneous Petitions are closed.

Sd/-  
Assistant Registrar (CCC)

//True Copy//

Sub Assistant Registrar

sd

To

The Deputy Commissioner of Income Tax,  
Large Tax Payer Unit-1, सतयमेव जयते  
7th Floor, Wanaparthi Block,  
121, Mahatma Gandhi Road,  
Chennai - 600 006

+1cc to M/S.HEMAMURALIKRISHNAN Advocate, S.R.No. 83946

Pre-delivery orders  
in W.P.Nos.22665

&  
W.P.No.22666 of 2017

RR (CO)  
TR (13/12/2017)