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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Judgment Reserved On : 06.10.2017

Judgment Pronounced On : 12.10.2017

CORAM

**THE HON'BLE MR.JUSTICE M.VENUGOPAL
and
THE HON'BLE MR.JUSTICE ABDUL QUDDHOSE**

W.A.(MD) No.1432 of 2014
and
M.P.(MD)No.1 of 2014
against
W.P.(MD)No.17330 of 2014

P.Gunasekaran

... Appellant / Petitioner

vs.

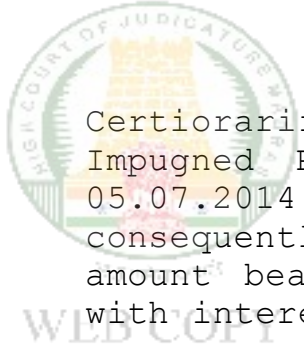
1. The Regional Joint Registrar,
Office of the Regional Joint Registrar of
Co-operative Societies,
Collectorate Campus, Ramnad.
2. The Circle Deputy Registrar of
Co-operative Societies,
KTM Building,
Vandikkarar Street, Ramnad.
3. The Deputy Registrar/
Managing Director,
Q816, Ramnad District Consumer
Co-operative Wholesale Stores Ltd.,
165, Vandikkarar Street, Ramnad.
4. The Secretary,
Q816, Ramnad District Consumers'Co-operative
Whole Sale Stores Ltd.,
Ramanathapuram.

... Respondents /Respondents

Prayer: Writ Appeal filed under Clause 15 of the letters patent against the order dated 29.10.2014 made in W.P.(MD)No17330 of 2014.

Prayer in WP(MD). 17330/ 2014 :

<https://hcservices.ecourts.gov.in/hcservices/> Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of



Certiorarified Mandamus, calling for the records pertaining to the Impugned Proceedings made in Na.Ka. No. 10/2014/Pa.Pe.1 dated 05.07.2014 issued by the 3rd respondent and quash the same and consequently direct the 3rd respondent to disburse the gratuity amount bearing a sum of Rs. 2,66,695/- to the petitioner along with interest within the time stipulated by this Honourable Court.

For Appellant : Mr.D.Sadiq Raja
 For R1, R2 & R4 : Mr.K.Guru
 Additional Government Pleader
 For R3 : Mr.S.Seenivasagam

J U D G M E N T

[Judgment of the Court was delivered by **M.VENUGOPAL, J.**]

Preamble:

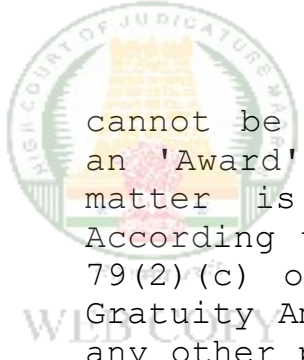
The Appellant has preferred the present Writ Appeal as an Aggrieved Person, in respect of the order, dated 29.10.2014 in W.P.(MD)No.17330 of 2014 passed by the Learned Single Judge, in dismissing the Writ Petition.

2.Earlier, this Court, while passing the impugned order in W.P.(MD)No.17330 of 2014 on 29.10.2014, (filed by the Appellant as Petitioner) at paragraph No.4, had observed the following:-

"4.This Court is not impressed by the arguments advanced by the Learned counsel appearing for the Petitioner. Admittedly, in the present case, the Petitioner has suffered an Award. As against the same, he filed C.M.S/CS.No.3 of 2010, on the file of the District Court, Ramanathapuram. In view of the pendency of the Appeal filed by the Petitioner, this Court is not able to find any justification or merits in the submissions made by the Learned counsel for the Petitioner. Moreover, when the Award passed against the Petitioner indicated that he is liable to pay a huge amount, this Court is unable to find any justification for releasing the gratuity amount, for the simple reason that if the amount, which has been withheld, as sought for by the Petitioner, is released. I am of the considered view that the society would not be in a position to recover the same."

and resultantly, dismissed the Writ Petition.

3.Challenging the afore stated dismissal order, dated 29.10.2014 in W.P.(MD)No.17330 of 2014 passed by the Learned Single Judge, the Learned counsel for the Appellant/Petitioner submits that the Gratuity Amount of the Appellant for any reason



cannot be withheld by an employer, notwithstanding the fact that an 'Award' was passed against the Appellant and further that the matter is pending before the District Court, Ramanathapuram. According to the Learned counsel for the Appellant, as per Section 79(2)(c) of the Tamil Nadu Co-operative Societies Act, 1983, the Gratuity Amount shall not be liable to be attached or subjected to any other process of any Court or any other Authority.

Appellant's Submissions:

4. At this juncture, the Learned counsel for the Appellant brings it to the notice of this Court that in terms of Section 7 (3) 3 (a) of the Payment of Gratuity Act, 1972, an employer is to take effective steps to disburse the Gratuity sum within thirty days from the date of it became payable or otherwise the said amount has to be paid with simple interest.

5. The Learned counsel for the Appellant relies on the decision of the Hon'ble Supreme Court in **STATE OF JHARKHAND AND OTHERS v. JITENDRA KUMAR SRIVASTAVA AND ANOTHER** reported in **2013 (4) CTC 56** at special page 63, wherein at paragraph Nos.13 to 15, it is observed as under:-

"13. In *State of West Bengal Vs. Haresh C. Banerjee and Ors.* (2006) 7 SCC 651, this Court recognized that even when, after the repeal of Article 19(1)(f) and Article 31 (1) of the Constitution vide Constitution (Forty-Fourth Amendment) Act, 1978 w.e.f. 20th June, 1979, the right to property was no longer remained a fundamental right, it was still a Constitutional right, as provided in Article 300A of the Constitution. Right to receive pension was treated as right to property. Otherwise, challenge in that case was to the vires of Rule 10(1) of the West Bengal Services (Death-cum--Retirement Benefit) Rules, 1971 which conferred the right upon the Governor to withhold or withdraw a pension or any part thereof under certain circumstances and the said challenge was repelled by this Court.

Fact remains that there is an imprimatur to the legal principle that the right to receive pension is recognized as a right in "property".

14. Article 300 A of the Constitution of India reads as under:

"300A. Persons not to be deprived of property save by authority of Law. - No person shall be deprived of his property save by authority of Law." Once we proceed on

that premise, the answer to the question posed by us in the beginning of this judgment becomes too obvious. A person cannot be deprived of this pension without the authority of Law, which is the Constitutional mandate enshrined in Article 300 A of the Constitution. It follows that attempt of the Appellant to take away a part of pension or gratuity or even leave encashment without any statutory provision and under the umbrage of administrative instruction cannot be countenanced.

15. It hardly needs to be emphasized that the executive instructions are not having statutory character and, therefore, cannot be termed as "Law" within the meaning of aforesaid Article 300A. On the basis of such a circular, which is not having force of Law, the Appellant cannot withhold - even a part of pension or gratuity. As we noticed above, so far as statutory rules are concerned, there is no provision for withholding pension or gratuity in the given situation. Had there been any such provision in these rules, the position would have been different."

6. The Learned counsel for the Appellant cites the decision in **A. SENGODAN v. REGISTRAR OF CO-OPERATIVE SOCIETIES, CHENNAI - 600 010 AND OTHERS** reported in **2015 (6) MLJ 684**, wherein it is observed as under:-

"A reading of the section 79 of the Tamil Nadu Co-operative Societies Act makes it clear that the provisions of the Payment of Gratuity Act, are being incorporated therein, the gratuity earned by an employee for rendering service, cannot be with-held at the time of retirement. It is also relevant to notice the fact that the 3rd respondent/Society is a non-pensionable establishment and only retirement benefits like Gratuity are being paid to its employees. Equally, it is also worthwhile to be noted that the provident Fund cannot be with-held. While a certain amount is being deducted towards the PF contribution from the salary of employees like the Petitioner herein, matching contribution is made by the employer and disbursed at the time of retirement of an employee.

If the establishment like the 3rd respondent/Society is governed by the Employees Provident Funds and Miscellaneous Provisions Act, then the Petitioner shall be paid the contribution made by him at the time of retirement and the Petitioner is entitled to pension as provided under the Scheme provided under the provisions of the Employees' Provident Funds and Miscellaneous Provisions Act. If an



employee is not governed by the Employees Provident Funds and Miscellaneous Provisions Act, the same are not applicable to the employees like the Petitioner working under the 3rd respondent/Society, and in that case, Section 78 of the Tamil Nadu Co-operative Societies Act is applicable. Unless there is a statutory provision for with-holding the Provident Fund (relating to contributions of employer and employees) Gratuity, or other retiral benefits, the same cannot be with-held. The employer cannot with-hold the above retiral benefits of the employees under any circumstances, in the absence of power conferred on them or provided under the relevant statute."

7. The Learned counsel for the Appellant refers to the decision in **P.PARAMASIVAM v. ASSISTANT DIRECTOR OF CO-OPERATIVE AUDIT, SALEM AND ANOTHER** reported in **2008 (6) MLJ 631**, at special page 632, it is laid down as follows:-

"As per Section 79 of the Tamil Nadu Co-operative Societies Act, the gratuity amount is not liable to be attached, nor subjected to process of any Court or other authority, on any ground."

8. The Learned counsel for the Appellant points out the order of this Court dated 27.04.2015, in **WP(MD)No.10007 of 2015** between **A.KANNAN v. THE JOINT REGISTRAR OF CO-OPERATIVE SOCIETIES, VILLUPURAM REGION, VILLUPURAM, VILLUPURAM DISTRICT AND ANOTHER**, wherein at paragraph No.10, it is observed as under:-

"The other plea is that I passed an order dated 07.04.2015 in W.P(MD)No.9976/2015 directing the Petitioner therein to approach the appropriate authority under Section 153 of the Tamil Nadu Co-operative Societies Act, when there was a claim made by the workman for interest on the belated payment of terminal benefits. In my view, the said judgement cannot be of any use to the 2nd respondent. Even surcharge proceeding or any criminal proceeding is pending against the employee of the Co-operative Society, the same cannot be a ground to deprive gratuity in view of Section 14 of payment of Gratuity Act. Unless the workman is dismissed and there is an order of forfeiture of gratuity passed under Payment of Gratuity Act, the payment of gratuity cannot be taken away by the employer. Even here, if the Petitioner was paid the gratuity amount and the Petitioner seeks for interest, I could have directed him to approach the concerned authority relating to payment of interest. In this case after retirement, no amount is paid to workmen. Workmen is entailed only to gratuity,



provident fund and earn leave encashment. None of the amounts are paid to the workmen. Now, the 2nd respondent cannot take a technical plea of non maintainability of Writ Petition on the ground of availability of alternative remedy. Hence, Writ Petition is allowed, a direction is issued to the 2nd respondent to pay gratuity and leave encashment within a period of eight weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous Petition is closed."

Contentions of Third Respondent:

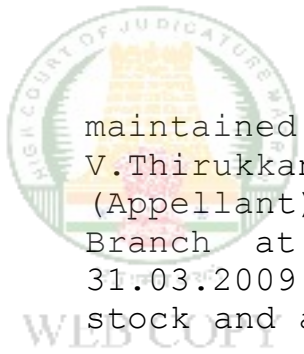
9. Conversely, it is the submission of the Learned counsel for the Third Respondent that the claim of Gratuity by retired employee is a subject matter, to be resolved under the Forum Constituted under the Payment of Gratuity Act, 1972 and in short, the Appellant/Petitioner cannot invoke the Writ jurisdiction of this Court.

10. Advancing his arguments, the Learned counsel for the Third Respondent projects a plea that the Writ Petition filed by the Appellant is not maintainable per se in Law, because of the fact that disputed issues cannot be gone into in Writ proceedings.

11. The Learned counsel for the Third Respondent brings it to the notice of this Court that the 'Stores' have a registered Bye-Laws in accordance with the Rules and Regulations of the Tamil Nadu Co-operative Societies Act, 1983, relating to the Constitution, Objects, Membership and other affairs of the Stores and Special Bye-Laws relating to the Service Conditions of the Employees and in fact, the 'Stores' has numerous branches in various towns of Ramanathapuram District and its Head Office is at Madurai etc.

12. The Learned counsel for the Third Respondent proceeds to point out that the branches are looked after by the Branch-in-charge and Salesmen deputed to the Branches and they have to share the works among them and look after the Branch effectively. That apart, all of them are jointly and severally responsible for the every act and omission. Further, they are to report their needs to the Head Office and in regard to the retail branches at Madurai, they can report their emergency needs to the Branch office at Madurai by way of their intent and at any rate, they ought not to make purchase. Indeed, the office order dated 05.03.2002, reiterates the aforesaid position.

13. The Learned counsel for the Third Respondent draws the attention of this Court to the fact that the Branches were allowed to sell on credit basis to the Government and other Institutions, as approved by the Head Office and separate accounts are



maintained for the credit sales. Moreover, M/s.R.Natarajan, V.Thirukkannan, S.Muthumari, C.L.Marikani and Gunasekaran (Appellant) were working as Salesmen at the Service and Retail Branch at Dhalavai Agraharam, Madurai between 01.09.2006 and 31.03.2009 and they were jointly and severally responsible for the stock and administration of the Branch.

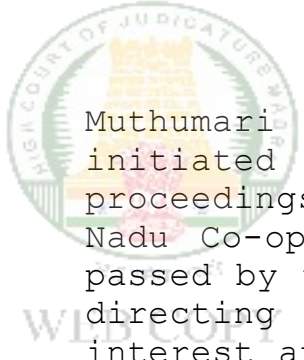
14.The Learned counsel for the Third Respondent submits that the verification of the accounts of the centre brought out two types of technical irregularities committed by the Salesman by which, they gained personally by utilising the opportunities of extending credit sale to the Government and other Institutions, in the sales invoice they inflated the sales price of the commodities than the selling price fixed by the Stores, reduced the liability to the extent of sales on consignment basis, but without showing the surplus in actual stock proportionately than the Book stock, which shows the extent of inflation either by selling without bills or by adopting suitable subtle processes, the commodities were removed without bringing into account. In short, the excessive billed amount was taken away by them and they gained personally.

15.The Learned counsel for the Third Respondent emphatically points out that when the sales invoices compared with inward supply, brought out that certain items of commodities that were either not at all supplied or supplied less, were sold over and above supplied and this led to infer that the salesman in charge of the respective centers purchased those commodities by themselves without the knowledge of the administration, and did not bring them to the stock register, sold them from the stores thus unaccounted by running a parallel unaccounted business by utilising the opportunity of holding the post.

16.The Learned counsel for the Third Respondent submits that as per duties and responsibilities assigned to them, all those working in the shop were equally and jointly responsible for every lapse, prima facie both irregularities are impossible to commit by a single man, without the knowledge or connivance of the co-working in the same Branch. That apart, an inspection revealed that by committing such irregularities, all of them jointly committed irregularities to an extent of Rs. 5,98,474-01 and gained personally and that the second respondent was liable to an extent of Rs.1,64,900-25 as his share. Further, a memo dated 13.09.2010 was issued by the Stores for a sum of Rs.1,64,900-25 would be recovered from the second respondent, unless he gives acceptable explanation. As a matter of fact, the second respondent denied his liability and furnished an evasive explanation on 11.10.2010.

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17.At this stage, the Learned counsel for the Third Respondent points out that Natarajan, one among them paid the amount and



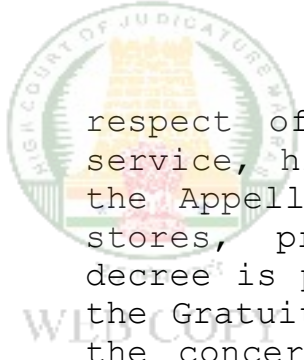
Muthumari and Marikkani were remitting and a recovery amount was initiated against the Appellant/Petitioner by filing arbitration proceedings before the Arbitrator under Section 90 of the Tamil Nadu Co-operative Societies Act, 1983. In reality, a decree was passed by the Arbitrator in A.R.C.No.85 of 2008-2009 on 04.09.2009 directing the Appellant to pay a sum of Rs.1,14,352.75 with interest at 15% and E.P.No.48 of 2009-2010 was filed on 22.01.2010 to recover a sum of Rs.1,24,697.50 and the same is pending.

18.The Learned counsel for the Third Respondent submits that the Appellant filed CMS(CS)No.3 of 2010 and the same is pending. Besides this, one Thirukkannan and P.Gunasekaran (The Appellant) challenged the order of the 'Stores' before the authority under 153 of the Tamil Nadu Co-operative Societies Act, 1983, (Joint Registrar of Co-operative Societies) Ramanathapuram and the Joint Registrar passed orders on 28.07.2011 to the effect that they can raise the dispute under Section 90 of the Act and on that strength both the employees filed ARC proceedings against stores before the Deputy Registrar of Co-operative Societies, Ramanathapuram-the Arbitrator and the disputes were taken on file in ARC Nos.41 and 42 of 2011-2012, of course, suppressing the fact that already he had suffered a decree on the same cause. To conduct the ARC Proceedings, the Deputy Registrar, Ramanathapuram appointed a Co-operative Sub Registrar and the Arbitrator passed orders on 28.11.2013 holding that the 'Stores' (1)failed to give deposition or produced documents rebutting the plaint; (2)did not make representation to conduct an enquiry under Section 81 or Inspection under Section 82 of the Tamil Nadu Co-operative Societies Act with regard to the above affairs; (3) without stating to which institution the amount is repayable; and (4) without proof of actual loss caused by the Petitioner the order of recovery should be passed. The Stores being dissatisfied with the said order, filed Appeal and the Appeal is pending on the file of District Court, Ramanathapuram and thus the matter of recovery from the Appellant is pending and the matter has not attained finality and therefore, he is not exonerated from its liability, as per decree passed on 04.05.3009 in ARC.No.85/08-09.

19.The Learned counsel for the Third Respondent contends that the Appellant attained the age of superannuation, when the disciplinary proceedings and recovery action were on the anvil and he was relieved from service on 31.01.2014 subject to the condition that his retirement benefits would be disbursed subject to the out come of the pending disciplinary proceedings and other legal proceedings against him, as well as the dues recoverable from him. In fact, it is reported on behalf of the Third Respondent that the Appellant was given the Provident Fund accumulation.

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20.The Learned counsel for the Third Respondent points out that insofar as the Payment of Gratuity ACT, 1972 is concerned, in



respect of the extent of loss caused by an employee while in service, his Gratuity can be forfeited and for the loss caused by the Appellant, during his tenure of service with the respondent stores, proper legal proceedings initiated and an executable decree is pending. Moreover, it is the stand of the Appellant that the Gratuity sum with interest is withheld, that to be adjusted by the concerned official for execution and in view of the pending CMA(CS)No.3 of 2010, preferred by the Appellant, it is for him to take necessary steps for early disposal of the said Miscellaneous Appeal.

21.The Learned counsel for the Third Respondent takes a legal plea that Section 4(6) of the Payment of Gratuity Act, 1972, provides for forfeiture and that the Appellant is coming within the purview of Section 4(6) of the Payment of Gratuity Act, 1972 and withholding of Gratuity because of the pending recovery proceedings for the dues to the respondent Stores is quite inconsonance with the Payment of Gratuity Act.

22.The Learned counsel for the Third Respondent contends that a decree was passed by the competent Forum in terms of Tamil Nadu Co-operative Societies Act, 1983 against the Appellant and in short, the order passed by the Learned Single Judge in W.P.(MD) No.17330 of 2014 is correct in Law and therefore, requires no interference in the hands of this Court sitting in an appellate jurisdiction.

23.The Learned counsel for the Third Respondent cites the decision of the Hon'ble Supreme Court in **BHADRA SHAHAKARI S.K. NIYAMITA v. CHITRADURGA MAZOR SANGH** reported in **2006 SCC (L&S) 2039**, wherein it is held that Writ Petition filed by the respondent Union therein against the Co-operative Society is not maintainable, because of the reason that the Appellant therein being a Co-operative Sugar Factory, registered under the Co-operative Societies Act, with a view to earn profit for the members of its Society is purely a non-Governmental Organization and would not fall within the definition of 'State' under Article 12 of the Constitution of India.

24.The Learned counsel for the Third Respondent relies on the decision of the Hon'ble Supreme Court in U.P. **STATE SUGAR CORPORATION LTE., AND OTHERS v. KAMAL SWAROOP TONDAON** reported in **2008 (1) SCC (Labour and Services) 352**, at special page 354, wherein it is laid down as follows:-

"The Appellant Corporation is right in submitting that the High Court was exercising discretionary and equitable jurisdiction under Article 226 of the Constitution. Proceedings could have been taken for the recovery of financial loss suffered by the Corporation due to



negligence and carelessness attributable to the respondent employee. The impugned action, therefore, could not be said to be illegal or without jurisdiction and the High Court was not right in quashing the proceedings as also the orders issued by the Corporation."

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25.Also, in the aforesaid decision at page No.364, at paragraph No.40, it is mentioned as under:-

"Considering the facts and circumstances in their entirety, in our considered opinion, the High Court was wrong in holding that the proceedings were initiated after the respondent retired and there was no power, authority or jurisdiction with the Corporation to take any action against the Writ-Petitioner and in setting aside the orders passed against him. In our judgment, proceedings could have been taken for the recovery of financial loss suffered by the Corporation due to negligence and carelessness attributable to the respondent-employee. The impugned action, therefore, cannot be said to be illegal or without jurisdiction and the High Court was not right in quashing the proceedings as also the orders issued by the Corporation. The Appeal, therefore, deserves to be allowed by setting aside the order of the High Court."

26.The Learned counsel for the Third Respondent refers to the decision of the Hon'ble Supreme Court in **U.P. STATE SPINNING COMPANY LTD., v. R.S.PANDEY AND ANOTHER** reported in **2005 (4) LLN 985**, wherein it is held that the Writ Petition under Article 226 should not be entertained when statutory remedy is available under Industrial Disputes Act, 1947, unless exceptional circumstances are made out.

Appellant's Reply:

27.The learned counsel for the Appellant submits that although a 'Society', which is not a 'State', under certain circumstances, it is amenable to Writ Jurisdiction, when the Statutory Provisions are violated by it.

28.The learned counsel for the Appellant contends that in the present case, the concerned Authority has no jurisdiction to withhold the Gratuity either under the Tamil Nadu Co-operative Societies Act, 1983, or under the Payment of Gratuity Act, 1972. Moreover, it is submitted on behalf of the Appellant that as per Section 79(2)(c) of the Tamil Nadu Co-operative Societies Act, 1983, the Gratuity fund shall not be liable to attachment or be subject to any other process of any Court or other Authority.



29. The learned counsel for the Appellant submits that by virtue of Section 13 of the Payment of Gratuity Act, 1972, an amount payable to an Employee is exempted from an attachment in execution of any decree or by an Order of any Civil Court or Criminal Court. Apart from that, it is projected on the side of the Appellant that ingredients of Section 4(6) of the Payment of Gratuity Act, 1972, will not apply to him.

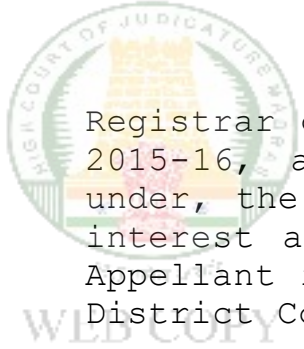
30. The learned counsel for the Appellant points out that even if any Award is to be executed, the Society is to execute the Award as per Mode contemplated under Chapter XVI of Tamil Nadu Co-operative Societies Act, 1983, but not otherwise. In brief, it is the stand of the Appellant that no Statue confers power of an Authority to withhold the Gratuity to satisfy an Award and therefore, an Employer cannot withhold the retirement benefits of the Employees under any circumstances, in the absence of power conferred on them or provided under the relevant Statue.

Discussions:

31. It is to be borne in mind that ordinarily 'Gratuity' of an employer cannot be withheld. It cannot be brushed aside that Forfeiture of a 'Gratuity' of a terminated employee can be made only to the extent of damages or loss suffered by an employer. Moreover, forfeiture of Gratuity is permissible if an employee is dismissed for misappropriation. Suffice it for this Court to point out that for forfeiture of Gratuity, the employer must satisfy the controlling authority with justifiable reasons.

32. It is true that a 'Gratuity' as payable to an employee, is not Bounty, but a valuable right and its disbursement is to be made without any delay. Even the misappropriated amount by an employee can be adjusted against his Gratuity payable under the Payment of Gratuity Act, 1972. It is to be noted that the remedy for non payment of Gratuity is by filing an application for recovery and not a Writ Petition, as per decision **K. SHANMUGASUNDARAM v. DEPUTY REGISTRAR OF CO-OPERATIVE SOCIETIES (HOUSING), SALEM**, reported in **2010 LLR 1004**.

33. Insofar as the present case is concerned, the Appellant/Petitioner has filed the present Writ Petition praying to quash the order dated 05.07.2014 issued by the Third Respondent. Further, the Appellant has sought for issuance of a direction by this Court to the Third Respondent to disburse the Gratuity sum of Rs.2,66,695/- to him together with interest within the time to be fixed by this Court. Moreover, when CMA(CS)No.3 of 2010 filed by the Appellant was remanded back to the lower Court for fresh disposal, by means of an order dated 11.03.2015, when the matter was taken up by the Arbitrator/Deputy



Registrar of Co-operative Societies, Ramanathapuram in ARC No.4 of 2015-16, a decree was passed on 29.08.2015, whereby and where under, the Appellant was directed to pay a sum of Rs.90,150/- with interest at 15% till realisation. This was again assailed by the Appellant in CMA(CS)No.7 of 2015 and the order is awaited from the District Court, Ramanathapuram.

34.Under these circumstances, and also this Court considering the fact that the loss caused by the Appellant can be recovered from the retiral benefits (Gratuity in the present case) and also when the remedy for non payment of Gratuity is only by means of filing of an application for recovery, then the filing of the Writ Petition(MD)No.17440 of 2014 by the Appellant before this Court and the Writ Appeal (MD)No.1432 of 2014 are per se not maintainable, in the eye of Law.

Disposition:

35.In fine, the Writ Appeal is dismissed. Also, the W.P.(MD) No.17330 of 2014 filed by the Appellant is dismissed. No costs. Consequently, connected Miscellaneous Petition is also dismissed.

Sd/-
Assistant Registrar (AE)

/True copy/

Sub Assistant Registrar

To

1. The Regional Joint Registrar,
Office of the Regional Joint Registrar of
Co-operative Societies,
Collectorate Campus, Ramnad.
2. The Circle Deputy Registrar of
Co-operative Societies,
KTM Building,
Vandikkarar Street, Ramnad.
3. The Deputy Registrar/
Managing Director,
Q816, Ramnad District Consumer
Co-operative Wholesale Stores Ltd.,
165, Vandikkarar Street, Ramnad.
4. The Secretary,
Ramanathapuram District Consumers' Co-operative
Whole Sale Stores Ltd.,
Ramanathapuram.



+ 1 CC TO MR.Mr.D.Sadiq Raja, ADVOCATE IN SR No. 82944
+ 1 CC TO MR.Mr.S.Seenivasagam, ADVOCATE IN SR No. 82783
MK/MR KKR/SAR-4/30.10.2017/13P/7C

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Pre-Delivery Judgment made in
W.A. (MD) No.1432 of 2014
in
W.P. (MD) No.17330 of 2014
12.10.2017