



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 10.02.2017

CORAM:

WEB COPY

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

W.P. (MD) No.18732 of 2013

and

M.P. (MD) Nos.1 of 2013 & 1 of 2015

and

W.M.P. (MD) No.10411 of 2016

Tvl.M.S.Thanga Maaligai (P) Ltd.,
rep.by its Director
No.139, Kumaran Mahal
South Avani Moola Street
Madurai

... Petitioner

-vs-

The Assistant Commissioner (CT) (FAC)
South Avani Moola Street Circle
Madurai

... Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of writ of certiorarified mandamus to call for the records on the file of the respondent in TIN/33134842745/2009-10, dated 31.10.2013, quash the same as illegal, invalid and violative of the principles of natural justice since the same has been passed, estimating huge suppressions, levying heavy tax and penalty without furnishing the copies of the records relied on for the revision of assessment, without proper enquiry and merely on presumption and assumption without any valid materials and for further directions to the respondent to pass order afresh after furnishing the copies of the statement of accounts alleged to had been obtained from the petitioner's that were relied on for the revision of assessment and giving an opportunity to the petitioner to file their objections and a personal hearing thereafter and after conducting proper enquiry on the huge proposals and estimations contained in the notice, dated 30.08.2013.

For Petitioner : Mr.A.Chandrasekaran

For Respondent : Mr.Raja Karthigeyan
Addl. Govt. Pleader

**ORDER**

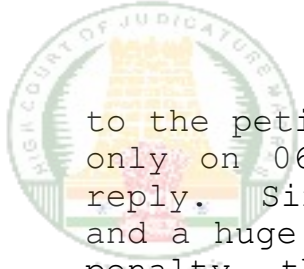
The prayer in this writ petition is for issuance of a writ of certiorarified mandamus to quash the impugned order, dated 31.10.2013, passed in TIN/33134842745/2009-10, whereby and whereunder the respondent has imposed a sum of Rs.4,46,90,360/- towards tax and Rs.3,35,26,020/- towards penalty for the assessment year 2009-2010 and to direct the respondent to pass orders afresh, after furnishing copies of the statements of accounts and giving opportunity to file their objections and personal hearing thereafter and after conducting proper enquiry on the huge proposals and estimations contained in the notice, dated 30.08.2013.

2. The case of the petitioner is that it is a dealer of bullions, gold ornaments, silver articles etc., and is an assessee on the file of the respondent under the Tamil Nadu Value Added Tax Act, 2006 (hereinafter, it may be referred to as "the TN VAT Act"). For the assessment year 2009-2010, the petitioner had reported a total sales of Rs.160,47,71,508/- in his monthly returns and paid tax and other amounts due thereon. The respondent had not passed any orders, under Section 22(2) of the TN VAT Act, accepting the returns or verified the statements of accounts submitted by the petitioner for the assessment year 2009-2010.

3. While so, on 20.03.2012, the business premises of the petitioner was inspected by the Enforcement Wing of the respondent Department. At that time, the Inspection Officers had taken the actual stock available and recovered ten slips of papers and one note-book containing 140 pages written from 1 to 101 by issuing VSI-5 receipt. Thereafter, the Inspection Officers called upon the petitioner to produce the books of accounts for verification. Accordingly, the petitioner had produced the books of accounts and explained the entries made therein, on 19.04.2012, 22.04.2012 and 24.04.2012. At the time of enquiry, the Enforcement Wing Officers alleged sales suppression on the part of the petitioner only on Slip Nos.8, 9 and 10. Thereafter, the Enforcement Wing Officers formulated certain proposals of sales suppression and forwarded the same to the respondent to revise the petitioner's assessment accordingly.

4. Pursuant to the proposals forwarded by the Enforcement Wing Officers, the respondent had issued five notices, all dated 30.08.2013, to the petitioner, under the TN VAT Act, for the assessment years 2009-2010, 2010-2011 and 2011-2012 and also under the Central Sales Tax Act, 1956 for the assessment years 2009-2010 and 2010-2011 proposing to assess on a huge estimated sales suppression of gold ornaments, without any basis and merely on presumption and assumption and based on the statements of accounts alleged to have been obtained from the petitioner's bankers.

5. Before issuing such notices, the statements of accounts obtained from the bankers of the petitioner had not been furnished



to the petitioner. The said notices were received by the petitioner only on 06.09.2013 and it was granted fifteen days time to give reply. Since the notices were in respect of five assessment years and a huge sum of rupees was proposed to be imposed towards tax and penalty, the petitioner wanted more sufficient time to give reply and objections to the said notices. Therefore, the petitioner vide letter, dated 17.09.2013, had requested two months time to file objections and also sought for an opportunity of personal hearing. Thereafter, the petitioner had received a notice, dated 03.10.2013, whereby and whereunder the respondent had granted only fifteen days time for filing objections and further directed the petitioner to appear, on 10.10.2010 (it should be 10.10.2013) at 11.00 a.m., for personal hearing.

6. Thereafter, on 24.10.2013 and 29.10.2013, the petitioner had filed petitions before the respondent seeking certain documents for the assessment year 2009-2010 and also particulars with regard to date and time for filing their objections and also personal hearing. However, on 04.11.2013, the petitioner had been served with the impugned orders of assessment, dated 31.10.2013, wherein the respondent had rejected the requests made by the petitioner and confirmed their proposals to assess on a huge estimated sales suppression of gold ornaments vide notices, dated 30.08.2013. As a result, the impugned order of assessment has levied a tax liability on the petitioner to the extent of Rs.4,46,90,360/- and a penalty of Rs.3,35,26,020/-. Challenging the said order, dated 31.10.2013, the petitioner has approached this Court with the present writ petition.

7. Heard the learned counsel appearing for the petitioner and the learned Additional Government Pleader appearing for the respondent.

8. The learned counsel for the petitioner would make his submissions on two folds. According to the learned counsel, the very basis for the respondent in arriving at such a conclusion that there is a huge sales suppression on the part of the petitioner, is on the basis of the proposals sent by the Enforcement Wing of the respondent Department and statements of accounts of the petitioner spreading at least in eight Banks. In this regard, the learned counsel for the petitioner would submit that no doubt, the petitioner is having accounts in number of Banks, wherein at least in seven Banks the petitioner's current accounts were in operation and through these accounts only, all the business transactions of the petitioner had been taken place during the relevant assessment year, in each of the said bank accounts, stands in the name of the petitioner, not only the purchase transactions, but also other transactions, both debit and credit, have been taken place. Some transactions may be between one account of the petitioner in one Bank and its other account in another Bank. This kind of financial transactions can be undertaken between two accounts maintained by the same business people in different Banks in order to meet the sudden liquidity requirements and also the day-to-day business

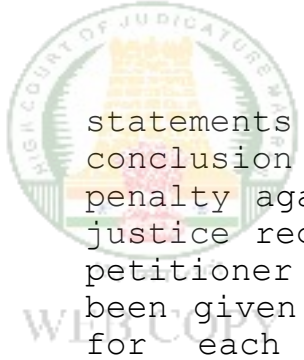


transactions. Only in this context, the learned counsel for the petitioner would submit that if at all the Assessing Authority has to *prima facie* arrive at a conclusion that the petitioner has involved in higher sales transactions than what it has submitted through his returns based, on the entries made in the statements of accounts, certainly those statements of accounts, which contain financial transactions, obtained from the Bankers of the petitioner, could have been verified and those statements of accounts could have been supplied to the petitioner and on supplying of the same, if the explanation of the petitioner is called for, certainly he would have made explanation in respect of those financial transactions taken place during the said assessment years.

9. The learned counsel for the petitioner would also submit that such exercise could have been done by the respondent. However, in this case, even though the petitioner had requested the respondent specifically on this aspect, at least more than one time in writing, to furnish the documents, particularly, statements of accounts obtained from his bankers for arriving at such a conclusion by the Assessing Authority that huge sales suppression had taken place, those documents had never been furnished to the petitioner and in this regard, he was kept under dark all along and suddenly, the impugned order of assessment, levying tax and penalty, has been served on the petitioner.

10. The learned counsel for the petitioner would further submit that even assuming that the Enforcement Wing of the respondent Department had inspected the business premises of the petitioner, out of ten slips, they themselves had given up seven slips i.e., Slip Nos.1 to 7 and only in respect of Slip Nos.8 to 10, they had alleged the sales suppressions as against the petitioner. Even the note-book recovered from the business premises of the petitioner, during the inspection, did not have any adverse entries and therefore, that had also been given up. Further, even the Slip Nos.8 to 10 did not have any adverse entry pertaining to the purchase of either bullions or finished ornaments to state that those purchase or transactions had been suppressed by the petitioner. In one of the three slips, one personal transaction i.e., sale of the Director's car has been mentioned. Therefore, from these factors, it could be easily inferred that there could be no strong basis for making any such proposal by the Enforcement Wing of the respondent Department and based on that foundation, the respondent could not have made such an assumption by arriving at the conclusion that huge sales suppression has taken place.

11. The learned counsel for the petitioner would further submit that if the proposals forwarded by the Enforcement Wing, are not the main basis for such a conclusion arrived at by the Assessing Authority, then as has been stated in the notices, as well as in the final impugned order passed by the respondent, mere statements of accounts of the petitioner alone would be the sole basis for arriving at such a conclusion by the Assessing Authority. If the

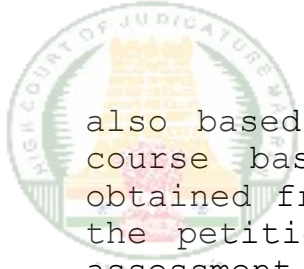


statements of accounts alone is the basis for arriving at such a conclusion and for passing the impugned order levying tax and penalty against the petitioner, certainly the principles of natural justice require those documents i.e., statements of accounts of the petitioner ought to have been furnished to him and he ought to have been given an opportunity to explain as to how he can give defence for each and every purchase transactions mentioned in the statements of accounts obtained from his bankers. Without doing such exercise, based on mere surmises and probabilities, the Assessing Authority has come to the conclusion that there is sales suppression on the part of the petitioner and accordingly, tax as well as penalty has been imposed against it.

12. The learned counsel for the petitioner would also submit that insofar as the purchase of bullions is concerned, the entire purchase of bullions taken place during the relevant assessment year had been fully shown in the returns and in respect of the entire purchase, it had also paid the tax. Even assuming that some amounts of bullions had subsequently been converted into ornaments, which in fact is not correct, those conversion of bullions into ornaments is again being subjected to tax, which is nothing but amounting to double taxation for the single purchase.

13. The learned counsel for the petitioner would further submit that there is absolutely no basis for the Assessing Authority to arrive at a conclusion that 60% of the bullions had been converted into ornaments. In the absence of any definite document to show that 60% of the bullions had been converted into ornaments, such a conclusion arrived at by the Assessing Authority and based on which, imposing a tax too by way of equal time addition, are totally bad in law. In this regard, the learned counsel drew the attention of this Court to the impugned order, in respect of such equal time addition made by the Assessing Authority, where the turnover in respect of the sales of gold ornaments estimated out of the purchase of bullions, had been shown as Rs.94,50,01,978/-, for which the tax due was Rs.94,50,020/- and for the equal amount, Rs.94,50,020/- has once again been given by way of equal time addition. This levying of tax by way of equal time addition itself is bad, because it is only based on surmises and probabilities and such a fictitious amount fixed by the Assessing Authority is absolutely without any basis. When the very amount of sales of gold ornaments has been made based on the fictitious transaction and tax has also been levied thereon, the question of equal time addition on the said amount would not arise at all. Therefore, both the assessment of tax on sales of gold ornaments estimated out of the purchase of bullions as well as equal time addition are bad in law and hence, the learned counsel for the petitioner would submit that the impugned order in its entirety is liable to be quashed.

14. Per contra, Mr. Raja Karthikeyan, learned Additional Government Pleader appearing for the respondent would submit that pursuant to the proposals received from the Enforcement Wing and



also based on the assessment made by the respondent, which is of course based on the statements of accounts of the petitioner obtained from his bankers, a notice, dated 30.08.2013, was given to the petitioner, wherein the details of his turnover for the said assessment year 2009-2010 had been given and the turnover submitted by the petitioner through his returns as well as the actual turnover unearthed from the source of the statements of accounts of the petitioner, had been verified and given a comparison and also a tabular statement had been given in the very notice itself, where what is the sales of gold ornaments estimated out of the sales of bullions made to unidentified dealers, had been specifically given and if at least 60% of the bullions is converted into ornaments, certainly the petitioner would have involved in making charges. But, the same was assessed at 40% and all these amounts had been arrived at based on the actual total transactions of the purchase made by the petitioner as reflected in the statements of accounts. Only based on these total transactions, the actual conclusion was arrived at and based on which, tax as well as penalty have been levied. These proposals had been given in the notice itself based on the *prima facie* conclusion arrived at by the respondent.

15. The learned Additional Government Pleader for the respondent would further submit that if at all the petitioner was aggrieved by the conclusion arrived at by the Assessing Authority, certainly he would have responded to the Assessing Authority's notice and if the statements of accounts are the sole basis to arrive at a conclusion on the part of the Assessing Authority, it does not show any difficulty for the petitioner to get the statements of accounts from his bankers and he would have produced the same before the Assessing Authority during the personal hearing. Instead of doing the same, the petitioner had been again and again requesting the respondent to supply documents, such as statements of accounts obtained from the bankers, and ultimately, now he has made a complaint that those documents were not furnished to him. When the respondent had accessed the statements of accounts of the petitioner with the help of his bankers, certainly the petitioner would have a better access and received those documents from his bankers and produced the same before the Assessing Authority during the personal hearing. If at all the petitioner found any discrepancy in the transactions entered into the statements of accounts, particularly in respect of purchase of bullions and if those transactions are not tallied with the assessment made by the respondent, certainly those discrepancies could have been pointed out by the petitioner. If those discrepancies had been pointed out by the petitioner by utilizing the opportunity of personal hearing given to him, these complaints now made by the petitioner could have very well been avoided, and an order to the satisfaction of both sides could have been passed.

16. The learned Additional Government Pleader for the respondent would further submit that instead of doing the said right thing, which was very much available with the hands of the



petitioner, now it has made a huge cry over the non-supply of bank documents, which of course are the documents pertaining to the bankers of the petitioner. Therefore, the learned Additional Government Pleader would submit that after proper assessment and after giving due opportunity to the petitioner alone, the final assessment has been made, where the tax as well as the penalty has been imposed against the petitioner within the meaning of the provisions of the TN VAT Act. Therefore, such an assessment as culminated in the impugned order needs no interference from this Court.

17. This Court has considered the detail submissions made by both sides.

18. The petitioner is an assessee under the respondent and during the relevant point of time i.e., assessment year 2009-2010, it had done the gold business from 01.10.2009 till 31.03.2010. So, what was transacted during the period of six months i.e., from 01.10.2009 till 31.03.2010 during the assessment year 2009-2010, had been fully accounted for and based on which, he had paid tax and filed returns also to that effect. Instead of accepting the returns filed by the petitioner, the same had been kept pending by the respondent. Whiles, a sudden inspection had taken place at the business premises of the petitioner on 20.03.2012. As claimed by the petitioner, though ten numbers of slips and one note-book had been recovered from the business premises of the petitioner, even in the show-cause notice of the respondent, dated 30.08.2013, it is mentioned that sales suppression is only in respect of Slip Nos.8 to 10. It is also stated in the said notice that Slip No.10 is related to the assessment year of 2009-2010. In respect of the said Slip No.10, the defence of the petitioner is that the said slip contains a transaction with regard to sale of the Director's car. In fact, that transaction had also been shown in the statements of accounts obtained from the petitioner's bankers. If that transaction is taken into account, absolutely no slip, out of the ten slips, taken from the business premises of the petitioner, would disclose any alleged suppression of transactions on the part of the petitioner. When that being the position, even though the proposals said to have been submitted by the Enforcement Wing of the respondent Department to the Assessing Authority had not been brought to the notice of this Court for perusal, it can be presumed that since none of the slips taken from the business premises of the petitioner does disclose any suppression of transactions on the part of the petitioner during the relevant point of time, there could be no proposal on the basis of documents from the Enforcement Wing to the Assessing Authority to proceed against the petitioner for revision of assessment.

19. In spite of the said inspection and the alleged proposals from the Enforcement Wing of the respondent Department, if there is no material to show any suppression of transactions, then the Assessing Authority could have issued the notice, dated 30.08.2013,



only based on the independent assessment, for which the respondent Department would claim that the statements of accounts obtained from the bankers of the petitioner are the sole basis through which only, the said conclusion is *prima facie* arrived at for the alleged suppression of transactions. If the statements of accounts, which contain each and every transactions pertaining to the petitioner's business during the relevant assessment year, are the sole basis and based on which, such a *prima facie* conclusion is arrived at, certainly the petitioner should have been put on notice with all those documents i.e., statements of accounts.

20. In this regard, the learned Additional Government Pleader submitted that those bank documents are pertaining to the petitioner only and whatever the bank documents relied upon by the respondent Department could have been obtained by the petitioner by merely approaching its bankers. This argument may appear to be genuine, but insofar as the present context of the case is concerned, since the Assessing Authority has arrived at a conclusion to levy huge amount towards tax and penalty merely on the basis of the statements of accounts of the petitioner, certainly those transactions, which forms part of the statements of accounts and details, ought to have been served on the petitioner. In this regard, the petitioner had requested the respondent repeatedly by sending request after request. In one of such requests, dated 24.10.2013, he has specifically made the following request:

"So, you may be pleased to provide us the copy of all such statements including bank statements which are all relied on by you and also a very basic one for making the above proposal as requested above."

21. Apart from the other defence and legal issues raised by the petitioner, the fundamental requirement on the part of the petitioner seeking bank documents ought to have been considered by the respondent and those statements of accounts obtained from the petitioner's bankers, which were solely relied upon by the respondent, could have been furnished to the petitioner. If those documents with noted transactions through which the Assessing Authority arrived at the conclusion that sales of suppression had taken place, had been supplied to the petitioner, certainly he would have been in a position to give his defence that those transactions are not related to any purchase of bullions or gold or whatever connected with his business.

22. In this regard, the learned counsel for the petitioner submitted that the financial transactions contained in the statements of accounts obtained from the bankers of the petitioner are having other financial transactions apart from the purchase and sale of the petitioner's gold business. In this regard, the learned counsel for the petitioner also submitted that sometimes transactions have been effected by way of credit or debit from one account of the petitioner in one bank to its another account in

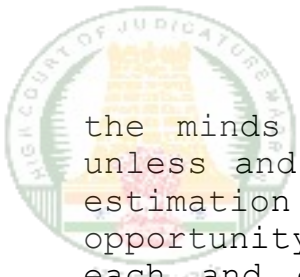


another bank in order to meet the sudden liquidity requirements and also the day-to-day business transactions. Like that the learned counsel for the petitioner submitted that out of number of transactions taken place in the petitioner's account, only few transactions are related to the purchase and sale of gold either by way of bullions or otherwise. In fact, the learned counsel for the petitioner asserted that the petitioner had never transacted the finished ornaments and whatever transactions had been taken place in its accounts are only by way of purchase and sale of bullions.

23. In this regard, on 09.02.2017, when the matter came up for hearing, this Court specifically directed the petitioner to produce the bank account details of the petitioner during the relevant point of time pursuant to the said transactions. Accordingly, today i.e., 10.02.2017, the learned counsel for the petitioner has produced a voluminous documents containing statements of accounts of the petitioner for the relevant point of time. On perusal of the same with the help of the learned counsel for the petitioner, it is found some other transactions apart from the transactions related to the purchase or sale of gold for the petitioner's business. In fact, the learned counsel for the petitioner has noted down and earmarked the transactions pertaining to the purchase of gold, which are to be subjected to tax net under the respondent. Only in this context, the submissions made by the learned counsel for the petitioner would gain importance, because if the statements of accounts obtained by the respondent from the petitioner's bankers had been verified with the help of the petitioner by having some sittings by way of personal hearings, the petitioner would have been in a position to give suitable explanation in respect of each and every such transactions. If such an exercise had been undertaken by the respondent, this kind of avoidable conclusion would not have been arrived at.

24. Apart from that, as has been rightly pointed out by the learned counsel for the petitioner, in the impugned assessment order, the respondent has assessed the turnover of sales of gold ornaments at Rs.94,50,01,978/-. For instance, on what basis the respondent has come to the conclusion that this much of amount has been handled by way of total turnover for sales of gold ornaments, has not been explained. Without any basis or without any supporting documents if such a conclusion is arrived at by the respondent to state that for this much of amount, transaction has been taken place during the relevant time in the business of the petitioner by way of sales of gold ornaments, then such a conclusion cannot be construed as it is based on supporting documents. For such turnover estimate, tax has been levied to the extent of Rs.94,50,020/- and for the said tax, as rightly pointed out by the learned counsel for the petitioner, further amount of Rs.94,50,020/- has been added by way of equal time addition.

25. On considering these aspects, this Court is of the considered view that such arrival of figures by mere estimation in

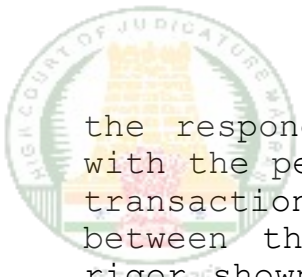


the minds of the respondent would certainly be an erroneous one unless and until the respondent come forward to substantiate their estimation based on documents. If the petitioner had been given an opportunity of being heard, with the copies of bank documents and each and every transactions were sought to be clarified by the respondent and if the petitioner was not able to give clarification for any such transaction, then there could be a justification on the part of the respondent to arrive at such a conclusion. Without resorting for such an exercise, arriving at a sudden conclusion by way of mere estimation without any basis would certainly vitiate the assessment process itself and therefore, on that basis both the actions of levying tax as well as imposing penalty on the petitioner, in the eye of law, are nothing but farce and therefore, it is liable to be interfered.

26. It is a settled proposition of law that whenever tax liability is fixed including penalty component, the basis for arriving at such a conclusion has to be given by the Assessing Authority beyond all reasonable doubts as every transactions of the assessee are expected to be recorded and without recording any reason, no conclusion of assessment can be arrived at. When the Assessing Authority is given power to make an assessment, if really the assessee suppressed any sales transaction, such a power on the part of the Assessing Authority has to be cautiously used after a meticulous homework by verifying each and every transactions of the assessee. In this regard, the help and clarification of the assessee could very well be obtained and only for that purpose, the statute then and there insists upon the personal hearing of the assessee. In number of cases, this Court has repeatedly held that giving opportunity of personal hearing is one of the important aspects, which cannot be dispensed with at any point of time before the Assessing Authority comes to a final conclusion.

27. In this case, when specifically requests having been made on behalf of the petitioner to furnish the bank documents, of course those documents are pertaining to the petitioner, according to the Assessing Authority, shall be the sole basis for arriving at such a conclusion, those documents, in the opinion of this Court, ought to have been furnished to the petitioner before arriving at the conclusion and completing the assessment process. In this case, admittedly, those documents had not been furnished to the petitioner.

28. The said non-production of those documents to the petitioner to make his defence would certainly be a fatal to the entire proceedings of assessment. This conclusion is inevitable, because now before this Court the petitioner, of course after a direction from this Court, is able to furnish the relevant bank documents and a cursory reading of those documents would disclose that all the transactions, as claimed by the petitioner, are not related to taxable transactions. Therefore, if such an opportunity was given to the petitioner and if both the documents available with



the respondent and the corresponding bank documents now available with the petitioner were compared with each other and each and every transactions were verified with mutual discussion and clarification between the Assessing Authority and the petitioner, then such a rigor shown in the impugned order could have been avoided. In the absence of such an exercise, this Court has no other option except to come to a conclusion that the impugned order passed by the respondent, which is under challenge herein, is liable to be interfered with and accordingly, the same is interfered with.

29. In the result, the writ petition is disposed of with the following directions:

- (i) The impugned order, dated 31.10.2013, passed in TIN/33134842745/2009-10, by the respondent, is hereby quashed.
- (ii) The matter is remitted to the file of the respondent for re-assessment.
- (iii) The respondent, in the re-assessment process, shall give notice along with the documents including the bank documents relied upon by the Assessing Authority to the petitioner requiring him to produce the available documents particularly bank documents pertaining to the relevant assessment year within a time frame and thereafter, the respondent must compare both the bank documents available with them and the bank documents to be produced by the petitioner and after having scrutiny of the same by the Assessing Authority, a further notice shall be given to the petitioner indicating the date, time and venue for personal hearing and such a notice giving opportunity of personal hearing shall be served on the petitioner in person well in advance i.e., at least one week prior to the date of such personal hearing.
- (iv) On receipt of such notice of personal hearing from the respondent, the petitioner shall appear before the respondent and during the enquiry, it is open to the petitioner to give its explanation for each and every transactions from and out of the statements of accounts obtained from his bankers in comparison with the bank documents / statements available with respondent and in this process, if the time given to the petitioner for personal hearing on a particular date is not sufficient to complete the clarification process, further time can also be given. In other words, if more than a day is required, then the number of days shall be extended reasonably.
- (v) Only thereafter, final conclusion has to be arrived at regarding tax liability of the petitioner and thereafter, an order to that effect has to be passed. At any rate, all the aforesaid exercises shall be completed by the respondent within the outer time limit of three months from the date of receipt of



a copy of this order. It is needless to mention that once the notice is received as indicated above from the respondent, the petitioner without showing any excuse shall appear before the respondent on the date and time mentioned in the notice for enquiry and co-operate with the respondent for completion of the exercise within the time stipulated.

- (vi) The final assessment shall be made only after completion of the above stated exercises and also uninfluenced by D3 proposal sent by the Enforcement Wing of the respondent Department.
- (vii) No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (P&A)

/True Copy/

Sub Assistant Registrar

To:

The Assistant Commissioner (CT) (FAC),
South Avani Moola Street Circle,
Madurai.

+ 1 CC TO Mr.B.ROOBAN, ADVOCATE IN SR No. 7791

KRK

TE/MR/SAR-III : 05/07/2017 : 12P/3C

W.P.(MD) No.18732 of 2013 and
M.P.(MD) Nos.1 of 2013 & 1 of 2015 and
W.M.P.(MD) No.10411 of 2016
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