IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.02.2018

CORAM

THE HONOURABLE MR.JUSTICE R.SUBRAMANIAN

C.S.No.723 of 2012

Mrs.Ramani Kannan ... Plaintiff

Versus

1. M/s.Sans Bound Solutions Pvt Ltd.,
Rep. By its Managing Director,
Mr.R.Kotti Reddy,
having its office at No.6, Shriram Building,
Rangarajapuram 2nd street,
Corporation Colony, Kodambakkam,
Chennai 600 024.

2. Mr.R. Kotti Reddy ... Defendants

Plaint filed under Order VII Rule 1 and 2 of Civil Procedure Code and Order IV [1] of Original Side Rules praying to pass a judgment and decree:

a) pass a judgment and decree directing the defendants herein to jointly and severally pay to the plaintiff, a sum of Rs.41,47,049.00 together with further interest at the rate of 18% per annum on the principal amount of Rs.40,48,470.00 from the date of plaint till date of realization;
b) grant cost of the suit;

For Plaintiff	: Mr.P.Subba Reddy
For Defendant	: Mr.V.Ayyadurai, Senior Counsel for Mr.V.B.Perumal Raj

J U D G M E N T

The suit has been filed for recovery of a sum of Rs.41,47,049/- with subsequent interest.

2. The plaint averments in brief are as follows:

The plaintiff is the owner of a Multi Storied building situate at Ashok Nagar. The defendant which is a Limited Company, carrying on business in Computer Education had taken on rent four floors of the said premises, under two lease agreements. The first of the agreement was entered on 25.07.2007, in respect of an area about 7449 sq.ft. situate in 3rd and 4th floor of premises bearing Door No.1, 94th Street, 21st Avenue, Ashok Nagar, Chennai 44. Under another agreement dated 08.09.2007, an extent of 8247 sq.ft. consisting of first and second floors was taken on lease by the defendants. In respect of the third and fourth floor, the lease had commenced with effect from 01.08.2007 and the monthly rent was fixed at Rs.1,63,878/- at the rate of Rs.22 per sq. feet. It was also agreed that the refundable security deposit of Rs.16,00,000/- will be paid, under the said lease agreement. The plaintiff would claim that the first defendant had paid a sum of Rs.10,00,000/- towards security deposit. Insofar as the second lease agreement relating to an extent of 8247 sq. ft. consisting of the first and second floor of the premises, the monthly rent was fixed as Rs.2,06,175/- and the first defendant had agreed to pay the security deposit of Rs.14,00,000/- and out of said sum Rs.14,00,000/- the defendant paid only a sum of Rs.7,00,000/- as security deposit and agreed to pay the balance of Rs.7,00,000/- within 60 days from the date of the agreement. Subsequently, it is stated that the defendants have paid a sum of Rs.8,00,000/- in short intervals, making the security deposit paid under both the Lease Agreements to Rs.25,00,000/-, though as per the original agreement only a sum of Rs.30,00,000/- is payable. While so the defendants by letter dated 09.01.2009 had informed the plaintiff that it would vacate the second, third and fourth floors of the suit premises with effect from March 2009 and requested the plaintiff to adjust the rent to be paid from the month of December 2008 to 20th March 2009 from the Security Deposit.

3. The plaintiff would further aver that the defendants left the premises without informing the plaintiff, by handing over the keys to the security person of the building in the month of July 2009. It is also

averred that the defendants have sent a legal notice on 29.10.2009, calling upon the plaintiff to pay a sum of Rs.19,75,251/- being the balance of Security Deposit refundable along with 18% interest per annum. The plaintiff would claim that the defendants have suppressed the fact that she had to pay a sum of Rs.13,97,462/- towards the arrears of Electricity Charges, which accrued during the period of the lease.

4. The plaintiff would further contend that though the defendants issued a notice on 08.06.2008 stating that they would vacate the 1st floor with effect from 08.08.2008, they actually vacated the first floor only on 05.09.2009, similarly by their notice dated 09.01.2009, the defendants had agreed to vacate the other floors, viz. the second, third and fourth floor on or before 20.03.2009, but they vacated the said second, third and fourth floor only on 11.07.2009, that too without giving proper intimation. The keys of the premises were not handed over to the plaintiff, but they are handed over to the security person of the premises. The Electricity Meter Card was also in possession of the defendants. The plaintiff would claim that the defendants, apart from being in arrears from December 2008, are also in arrears of Electricity Charges payable to the Tamil Nadu Electricity Board and Service Tax payable by her. Upon a calculation set out in the plaint plaintiff had

claimed a sum of Rs.8,13,078/- towards rental arrears for the first, second, third and fourth floors from 31st March 2009 to August 2012, Rs.8,04,159/- towards rental arrears for the second, third and fourth floors and another sum of Rs.89,351/- is also claimed as rental arrears for month of July 2009.

5. The plaintiff had claimed that she had paid Service Tax on the rents received from the defendants, which amounted to Rs.2,65,295/- paid on 06.11.2009, Rs.5,63,823/- paid on 15.09.2011 and Rs.10,088/- paid on 18.06.2012. It is the further claim of the plaintiff that she had paid a sum of Rs.56,394/- on 11.12.2009, Rs.13,820.00 on 11.12.2009 and Rs.13,97,462/- on 18.06.2011 towards arrears of Electricity Consumption Charges for the premises that was in occupation of the defendants during the relevant period. Having interest for all those amounts, the plaintiff would claim that having interest and damages for causing mental agony at Rs.10,00,000/-, the plaintiff would claim that the defendants would liable to pay a sum of Rs.66,47,049/- and after deducting a sum of Rs.25,00,000/- towards the interest free security deposit paid by the defendant, the net amount payable to be a sum of Rs.41,47,049/-..

6. The claim is segregated by the plaintiff as (1) Rental arrears (2) Interest on rental arrears (3) Service Tax paid by the plaintiff on behalf of the defendants and interest on Service Tax (4) Electricity charges and penalty paid by the plaintiff on behalf of the defendants and interest on electricity charges (5) Damages for mental agony and suffering. On the above pleadings, the plaintiff would seek a decree directing the defendants to pay a sum of Rs.41,47,049/- together with future interest at the rate of 18% per annum on the principal amount of Rs.40,48,470/-.

7. The defendants would resist the suit contending as the claim of the plaintiff related to the arrears of rent is barred by limitation. Admittedly, the defendant has vacated the second, third and fourth floors in July 2009 and the first floor vacated in September 2009. The suit itself came to be filed on 12.09.2012. Therefore, according to the defendants, the suit claiming arrears of rent is barred by limitation. The defendants would also contend that as regards the first floor, the defendants vacated the same even in August 2008, after giving a two months notice on 08.06.2008. Insofar as the current consumption charges, the defendants would contend that the Electricity Meter was defective, no action was taken by the plaintiff in spite of repeated remainders. It is also contended by the defendants that the Tariff

payable for the Electricity Consumption was not changed from Commercial to Educational purpose as required by the defendants, which is resulted in the defendant being forced to pay Commercial Tariff even though it was carrying on only an educational activity. The claim of the plaintiff with reference to the arrears of the Electricity Charges is denied by the defendants mainly contending that the failure on the part of the plaintiff in getting Tariff change and also in getting the detective Meters rectified is the cause for such huge demand. Therefore, the defendants would not liable for the arrears of Electricity Charges.

8. It is also contended that even assuming that any amount is due and payable the same should be adjusted from the security deposit that is available with the plaintiff. Insofar as the claim relating to service tax, the contention of the defendants is that service tax is payable by the provider of the service, under Section 68 of the Finance Business Act 1994. The renting of the immovable property was included as a taxable service by introduction of Sub Section 90 (a) of Section 65 of the Finance Act, 1994 only by Finance Act 22 of 2007, with effect from 01.06.2007. As per the Rule 2(d) of the Service Tax Rules, the service Tax is to be paid by the provider and not by the recipient of the service. The defendant therefore would contend that it is not liable to reimburse

the Service Tax that was paid by the plaintiff. On the above contentions the defendants sought for dismissal of the suit. Though in the written statement, it is claimed that the plaintiff is liable to refund the balance of security deposit no counter claim has been made by the defendant by paying the requisite Court Fee.

9. On the above pleadings, the following issues were framed by this Court on 21.04.2014.

1. *Whether the plaintiff is entitled to a sum of Rs.41,47,049/- towards arrears of rent?*
2. *Whether the plaintiff is entitled to a decree for arrears of rent for a period subsequent to the handing over of vacant possession by the defendants?*
3. *Whether the defendants are liable to pay service tax?*
4. *Whether the plaintiff is entitled to a decree on account of the claim regarding Electricity charges and penalty charges?*
5. *Whether the suit is barred by limiatation?*
6. *Relief and cost.*

10. At trial the plaintiff was examined as P.W.1 and second defendant, who is the Managing Director of the 1st defendant's Company, was examined as D.W.1. Exhibits P1 to P18 were marked on the side of the plaintiff and Exhibits D1 to D6 were marked during Cross-examination of P.W.1.

11. I have heard Mr.P.Subba Reddy, learned counsel for the plaintiff and Mr.V.Ayyadurai, Senior Counsel appearing for Mr.V.B.Perumalraj, learned counsel appearing for the respondents.

12. Upon hearing the learned counsels, the issues framed are recast as follows:

1. *Whether the plaintiff's claim for arrears of rent is barred by limitation?*
2. *Whether the plaintiff is entitled to a decree for arrears of rent for the period subsequent to the handing over the vacant possession by the defendants?*
3. *Whether the defendants are liable to pay Service Tax?*
4. *Whether the plaintiff is entitled to decree on account of the claim regarding electricity charges and penalty?*
5. *Whether the suit is barred by limitation?*

<u>Issue No.1</u>:

13. This issue relates to arrears of rent. The factum of lease and the quantum of rent are not in dispute. Ex.P1 is the Lease Deed dated 25.07.2007, with reference to the third and fourth floors of the premises.

The monthly rent payable under the said document is Rs.1,63,878/- at the rate of Rs.22/- per sq.ft. for an area of 7,449 sq. ft. The lease commences from 01.08.2007 and admittedly the defendants had vacated the premises on 05.07.2009. By a letter dated 09.01.2009, the defendants had informed the plaintiff that they will be vacating the premises by 20.03.2009. The said letter, which is marked as Ex.P3 also states that the plaintiff is required to adjust the rent payable from December 2008 to March 2009, is to be deducted from the interest free security deposit given by the defendants. The rent payable for the third and fourth floors, according to the lease deed dated 25.07.2007 is Rs.1,63,878/-.

14. Even though, the defendants have agreed to vacate the premises on 20.03.2009, it is an evidence that they are actually vacated the premises only it was on 05.07.2009. Therefore, the arrears of rent for the third and fourth floors would be for the period of 7 months and 5 days, i.e., from December 2008 to 05.07.2009 is Rs.11,74,459/-. The plaintiff has the interest free security deposit of Rs.25,00,000/- available with her. Therefore, this arrears of Rs.11,74,459/- ought to have been adjusted by her from and out of the security deposit. Even otherwise,

the cause of action for recovery of rent arises as and when rent is due and payable and the period of limitation is three years from the date on which the rent became due. As per the lease deed dated 25.07.2007, viz. Ex.P1 the rent is to be paid on or before 5th day of every succeeding month. It is an admitted case that the defendants have vacated the premises on 05.07.2009. If it all any rent could be claimed the cause of action arose for the same at the latest on 05.08.2009. But the present suit has been filed on 12.09.2012, i.e. beyond the three years period of Limitation Act.

15. Insofar as the claim for recovery of arrears of rent, as rightly contended by Mr.V.Ayyadurai, learned Senior Counsel appearing for the defendants, is barred by limitation. The lease in respect of the first and second floor is evidenced by Ex.P2 dated 08.09.2007, the monthly rent is Rs.2,06,175/- for an area of 8,247 sq.ft consisting of the first and second floors, at the rate of Rs.25/- per sq.ft. While the defendants would claim that they vacated the first floor even during August 2008, by issuing a notice on 08.06.2008, the plaintiff would deny such claim and contend that the defendant actually vacated the first floor only 20.09.2009. But, in her evidence as P.W.1, the plaintiff has admitted that the first floor was vacated in May 2009 itself. To a specific query

regarding notice dated 08.06.2008, she would admit that the defendant had issued a notice seeking to vacate from the first floor with effect from 08.08.2008 on 08.06.2008. She would also state that the accepted the notice of termination issued in terms of the lease agreement. Even though, she would deny the suggestion that the lease was determined in respect of the first floor with effect from August 2008, it could be seen from the other material on records, viz. some of the letters written by the plaintiff to the Electricity Board Authorities particularly Ex.D7, wherein she has said that electricity connection for the ground floor is not used from 27.04.2009, that the claim of the defendants that it had vacated the first floor in the premises even prior to 27/04/2009 is more probable and acceptable. Therefore, the combined effect of oral and documentary evidence that is available on record would undoubtedly indicate that the first floor of the premises was vacated by the defendants even prior to the defendants vacating the second, third and fourth floors. As already concluded that the defendants have vacated the second, third and fourth floors on 05.07.2009, the evidence on record would indicate that the defendants had in fact vacated the first floor portion even before 09.01.2009. Even in its letter dated 09.01.2009 marked as Ex.P3 the 1st defendant has clearly stated that it would vacate the 2nd, 3rd and 4th floors by 20th March 2009. Under Ex.P4 dated 27.01.2009, the plaintiff has accepted the said termination dated 19.012009 without any demur. Therefore, it is clear that the defendant had vacated the first floor portion even prior to 19/01/2009. A perusal of Ex.P5, the ledger account filed by the plaintiff shows that the rent receivable for the premises till March 2009 is shown as Rs.8,13,078/-. From the very same ledger account, it is seen that the plaintiff has shown the rent receivable at Rs.74,688/- for the 2nd floor and at Rs.1,63,878/- for the 3rd and 4th floor. These entires themselves would show that the defendant had vacated the 1st floor even prior to 19.01.2009.

16. As per the ledger account Ex.P12 produced by the plaintiff herself the arrears of rent as on 31.03.2009 is claimed that Rs.8,13,078/-. I have already concluded that the defendant has vacated the 1st floor some time during December 2008 itself. After giving credit to various amounts paid by the defendant during February and March 2009, the total outstanding rent is stated to be Rs.8,13,078/-. The statement of the defendant that the rent payable for the 2, 3 and 4th floors is Rs.2,68,053/- in its letter dated 09.01.2009 marked as Ex.P3 as in fact been acknowledged by the plaintiff by her letter dated 27.01.2009 marked as Ex.P4. The arrears of rent up to 31.03.2009 have already been worked out as per Ex.P12 ledger account produced by the plaintiff.

It has been concluded that the defendant had vacated the entire premises on 05.07.2009. Ex.P12 would show that the rent receivable by the plaintiff for the period from January to March 2009 is Rs.2,38,566/-. Therefore, the defendants would be liable to pay the arrears for the period from April 2009 to 5th of July 2009, nearly for the period of 3 months 3 days. Rs.7,55,459/- if the arrears up to 31.03.2009 is added to this Rs.7,55,459/- the total arrears works out to Rs.15,68,537/- as on that date, the plaintiff had a sum of Rs.25,00,000/- paid by the defendant as security deposit. Therefore, as on the date when the defendants vacated the entire premises, the plaintiff was in possession of a sum of Rs.9,31,463/- after deducting the entire arrears of rent payable by the defendant up to the date of its vacating the entire premises. Therefore, the very claim for arrears of rent made by the plaintiff is unsustainable. Hence the question whether the claim of the plaintiff regarding rents is barred by limitation does not arise at all. Hence Issue No.1 is answered against the plaintiff holding that as on the date of the defendant vacating the entire premises and handing over possession to the plaintiff, there was no arrears of rent and in fact the plaintiff was in possession of a sum of Rs.9,31,463/- that belonged to the defendant.

Issue No.2:

17. In view of the answer to issue No.1 that the defendant had vacated the 1st floor portion even prior to 19.01.2009 and second, third and fourth floor portions on 05.07.2009, the plaintiff cannot claim arrears of rent for a period during which the defendant was actually not in possession of the premises belonging to the plaintiff.

Issue No.3:

18. The plaintiff has claimed a sum of Rs.10,63,894/- towards Service Tax paid by her and interest thereon. The defendants would contend that the liability to pay service tax is always paid by the provider of the service and not on the recipients. Mr.Subba Reddy, learned counsel appearing for the plaintiff would contend that though Section 68(1) of the Finance Act, 1994 makes the service provider to pay the Service Tax, Section 68(2) enables the Central Government to fix the liability of payment of Service Tax on some other person by a notification. Therefore, according to Mr.Subba Reddy, it is the recipient of service, who is liable to reimburse the provider the Service Tax paid. The Finance Act 1994, does not envisage such reimbursement. The Service Tax Rules, 1994, deals with payment of Service Tax, Rule 2(b) imposes an obligation on the service provider to pay the tax. Rule 2(d)

(i) prescribes/enlists persons, who are liable to pay Service Tax apart from the provider of the service. Section 2(d) (ii) reads as follows:

'In a case other than Sub Clause (i)' means the provider of service.

Therefore, a combined reading of Section 68 and Rule 2(d) of the Service Tax, 1994 makes it is very clear that the liability, in case of renting of immovable properties, to pay Service Tax is always on the provider of the service.

19. Mr.Ayyadurai, learned Senior Counsel appearing for the defendants would rely upon the judgment of the Hon'ble Supreme Court in ***Union of India and Ors. v. Bengal Sharachi Housing Development Limited & Anr., reported in 2017 0 AIR (SC) 5228***, wherein the Hon'ble Supreme Court has made it very clear that in case of renting of immovable properties, it is always provider of service who is liable to pay the Service Tax. In the said judgment the Hon'ble Supreme Court had after analyzing the provisions of Finance Act,1994, as well as the Service Tax Rule, 1994, had observed as follows:

> *"12. A reading of the Act and the Rules, therefore, makes it clear that "assessee", as defined, means the person liable to pay service tax under the Act. In the present case, we are concerned with the taxable service of renting of immovable*

property. It is clear that under Section 66B, the levy of service tax at the rate of 12% is on the value of the service of renting of immovable property that is provided or agreed to be provided by one person to another and collected in such manner as may be prescribed. Section 68 whose marginal note reads - "payment of service tax", makes it clear that it is the person providing the taxable service to another, who is to pay service tax at the rate specified in Section 66B, in such manner and within such period as may be prescribed, unless otherwise specified by the Central Government. Therefore, the person liable for paying service tax is to be determined on a reading of the Rules.

13. When we come to the Rules, it is clear that under Rule 2(1)(d), the person liable for paying service tax, where the service of renting immovable property is agreed to be provided by the Government, is the provider of such service. Even in a converse situation, which is the situation in the facts of the present case, it is the provider of the service alone, who is liable for paying service tax."

20. Of course, the Hon'ble Supreme Court taking note of a peculiar facts of that case held that the Union of India, which is the appellant is not entitled to reimbursement of the Service Tax paid by the provider because of its undertaking in a letter dated 30.04.2012 to the effect that the Service Tax will be paid by the lessee, the Hon'ble Supreme Court had up held the judgment of the High Court on fact, but

the said judgment was set aside on law. Therefore, it is clear that the liability to pay Service Tax is only on the provider of the Service in respect of renting of immovable property and hence the plaintiff cannot claim reimbursement of Service Tax paid by her. Therefore, issue No.3 is answered against the plaintiff to that effect that she is not entitled to claim for Service Tax.

Issue No.4:

21. The plaintiff would contend that in view of the faulty Meter the Electricity Board was raised a demand on her after the defendants had vacated the premises and she was forced to pay a sum of Rs.14,67,676/- towards arrears of electricity charges as well as penalty. The answer to this claim of the plaintiff by the defendant is that despite several requests made by the defendant, the plaintiff did not take steps for changing the Meter, which was faulty also she did not take steps to convert the Tariff from Commercial to Educational, which resulted in defendants being forced to pay a much higher amount as Electricity Charges.

22. Mr.Ayyadurai, learned Senior Counsel appearing for the defendants would also contend that it is not known as to whether these

charges were paid for the period the property in occupation of the defendant. Out of the above sum of Rs.14,67,676/- paid by the plaintiff towards arrears of electricity charges, penalty and reconnection charges, a sum of Rs,13,97,462/- has been paid by the plaintiff for the Service Connection No.276001416, this is correlated to a notice issued by the Electricity Department, under Ex.D6 dated 04.07.2009. The said letter shows that the claim the short fall amount of Rs.9,47,623/- the claim for the period from September 2007 to January 2009. Admittedly, during the said period the portion of the property covered by the Service Connection No.276001416, was in occupation of the defendant. In the other demands there is no indication as to the period for which the said amounts were paid. Ex.D6 would show that the revised demand was made for the period from September 2007 to January 2009 for a sum of Rs.9,47,623/- the amount fixed as a short fall under Ex.D6 is Rs.9,47,623/-. Though the plaintiff would claim that she had paid a sum of Rs.14,67,676/- towards arrears of electricity charges and as produced 3 receipts, the 2 receipts which relate to Service connection Nos.276001433 and 276001467 do not reflect the period during which the arrears fell due. The 3rd receipt filed by the plaintiff is Ex.P16 is for a sum of Rs.10,67,671/- as current consumption arrears, even this receipt does not show that show the service connection number for which the money was paid. The defendant has produced two letters issued by the Tamil Nadu Electricity Board on 15.06.2009 and 20.06.2009 approving change of Tariff for the service connection Nos.276001467 and 276001433. However, insofar as the service connection No.276001416 is concerned, it is not known as to whether any tariff change was effected by the Tamil Nadu Electricity Board, the total amount demanded as short fall of arrears as on 04.07.2009 is only Rs.9,47,623/-. The plaintiff seems to have paid a sum of Rs.10,67,671/- nearly after two years on 18.06.2011. Therefore, the plaintiff has not established the nexus between the amount paid and the actual electricity consumed by the defendants.

23. Apart from the above, it is already found that the plaintiff is in fact liable to repay the defendant a sum of Rs.9,31,463/- being the excess rental advance retained by the plaintiff. Even though the lease agreement stipulates that the rental advance shall not bear interest, the same will be valid and binding only till the termination of the lease. Once the termination happens and the plaintiff is put in possession of the property leased out to the defendant, the plaintiff becomes liable to repay the balance of rental advance, after deducting the arrears of rent. If the plaintiff had not repaid the money on the date the plaintiff was put

in possession, the retention of the money by the plaintiff would undoubtedly amount to unjust enrichment. Therefore, I am of the view that the plaintiff is not entitled to claim any sum towards the arrears of electricity charges paid by her, in view of the fact that she has unjustly retained the balance of security deposit with her, even after the defendants had surrendered the possession of the property.

Issue No.5:

24. While discussing issue No.1, I have held that the plaintiff has no cause of action to sue for arrears of rent since there was no arrears of rent as the date of suit was initiated and the plaintiff was in fact in possession of Rs. 9,31,463/- due and payable by her to the defendant being the balance security deposit. Hence this issue does not arise for consideration.

25. In fine, the suit is dismissed, however in view of the fact that the defendants had also committed default in payment of electricity charges and they escape the liability only on the ground that the plaintiff has not repaid the security deposit the parties are directed to bear their own costs.

Jv **08.01.2018**

Index:Yes/No
Internet: Yes/No
Speaking Order/Non speaking order

<u>List of the witnesses examined on the side of the plaintiff</u>:

P.W.1 Ramani Kannan

<u>List of Exhibits marked on the side of the plaintiff:</u>

Sl. No.	*Exhibits*	*Description of Documents*	*Date*
1	Ex.P1	Lease Deed Agreement for 3rd and 4th floor	25.07.2007
2	Ex.P2	Lease Deed Agreement for 1st and 2nd floor	08.09.2007
3	Ex.P3	Letter from Defendant	09.01.2009
4	Ex.P4	Reply letter of the plaintiff to the defendants	27.01.2009
5	Ex.P5	Letter by plaintiff for pending issues	05.10.2009
6	Ex.P6	Legal Notice from defendant	29.10.2009
7	Ex.P7	Reply Notice from plaintiff	26.11.2009
8	Ex.P8	Legal Notice by the Plaintiff counsel	11.01.2011
9	Ex.P9	Reply notice by defendant counsel	08.02.2011
10	Ex.P10	Plaintiff's reply notice to the defendants	29.09.2011
11	Ex.P11	Defendants reply	04.11.2011
12	Ex.P12	Statement of Account (ledger account)) from 1.4.2008 to 31.3.2009	-
13	Ex.P13	Receipt for the payment made to Service Tax Department Rs.2,65,295.00	06.11.2009
14	Ex.P14	Receipt for the payment made to MES (EB) Rs,56,394.00	11.12.2009
15	Ex.P15	Receipt for the payment made to MES (EB) Rs.13,820.00	11.12.2009
16	Ex.P16	Receipt for the payment made to MES (EB) Rs.13,97,462.00	18.06.2011
17	Ex.P17	Receipt for the payment made to Service Tax Department Rs.5,63,823.00	15.09.2011

Sl. No.	Exhibits	Description of Documents	Date
18	Ex.P18	Receipt for the payment made to Service Tax Department Rs.10,088.00	18.06.2012

List of the witnesses examined on the side of the defendants:

D.W.1 R.Kotti Reddy

List of Exhibits marked on the side of the defendants:

Exhibits	Description of Documents	Date
Ex.P1	Notice by the defendant for production of document to the plaintiff	22.12.2004
Ex.P2	Reply letter from the plaintiff	08.01.2015
Ex.P3	Order of Tamil Nadu Electricity Board converting the Tariff from IIIB to V for S.C.No.276-001-467	15.06.2009
Ex.P4	Order of Tamil Nadu Electricity Board converting the Tariff from IIIB to V for S.C.No.276-001-433	20.06.2009
Ex.P5	Letter of the plaintiff to the Accounts Officer, TNEB	-
Ex.P6	Letter from Assistant Engineer, TNEB Board	04.07.2009

08.01.2018

jv

To

The Sub Assistant Registrar,
Original Side,
High Court, Madras.

R.SUBRAMANIAN, J.

jv

C.S.No.723 of 2012

01.02.2018