BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 30.10.2018
CORAM:
THE HONOURABLE MRS. JUSTICE J.NISHA BANU

W.P.(MD)Nos.19267 of 2015, 5085 & 5099 of 2017, 10603 to 10610, 10831 to 10837, 20632, 20799 & 20800 of 2018
and
M.P.(MD)Nos.1 & 2 of 2015
and
W.M.P.(MD)Nos.4093 & 4106 of 2017, 9672, 9674, 9676, 9678, 9680, 9682, 9684, 9686, 9957 to 9970, 18391, 18392 & 18567 to 18570 of 2018

M/S.SHIV TIMBER INDUSTRIES,
REP. BY ITS PARTNER M.SAKTHIVEL,
1/918, COURTALLAM ROAD,
PIRANOOR, SHENCOTTAI,
TIRUNELVELI DISTRICT...PETITIONER IN W.P.(MD)NOS.19267 OF 2015, 5085 & 5099 OF 2017

TVL.V.K.PALASARAKKU MALIGAI,
REP.BY PROPRIETOR MR.MARIMUTHU, D.NO.143,
MAIN ROAD, CUMBUM, THENI DISTRICT.
... PETITIONER IN WP(MD)NOS.10603 TO 10610 of 2018

TVL.SUPREME STATIONERY MART,
REP.BY PROPRIETOR H.SAHUL HAMEED,
D.NO. 288, MAIN ROAD, CUMBUM, THENI DISTRICT.

... PETITIONER IN WP(MD) NOS.10831 TO 10837 of 2018

M/S.S.K.MOTORS,
REP.BY ITS PROPRIETOR S.K.KANNAN, 348 / 2B
MADURAI MAIN ROAD, ALANGANALLUR, MADURAI-625 501.
... PETITIONER IN WP(MD) NO.20632 of 2018

R.NATARAJAN & CO GURU
RAGHAVENDRA JEWELLERS, REP. BY ITS MANG.
PARTNER R.NATRAJAN NO.7 PR.VR.VR.
SHANMUGANATHAN CHETTIAR, AVICHICHETTAIR LANE,
KARIKUDI - 630 001 SIVAGANGAI DISTRICT.
... PETITIONER IN WP(MD) NOS.20799 AND 20800 of 2018

Vs.

THE COMMERCIAL TAX OFFICER,
SHENCOTTAI, TIRUNELVELI DISTRICT.

.. RESPONDENT IN W.P.(MD)NOS.19267 OF 2015, 5085 & 5099 OF 2017

1 THE COMMISSIONER OF COMMERCIAL TAXES,
O/O.THE PRINCIPAL AND SPECIAL
COMMISSIONER OF COMMERCIAL TAXES,
EZHILAGAM, CHEPAUK, CHENNAI-600 005.

2 THE COMMERCIAL TAX OFFICER,
UTHAMAPALAYAM ASSESSMENT CIRCLE,
THENI DISTRICT.
... RESPONDENTS IN WP(MD) NOS.10603 TO 10610 of 2018

THE COMMERCIAL TAX OFFICER,
UTHAMAPALAYAM ASSESSMENT CIRCLE,
THENI DISTRICT.
...SOLE RESPONDENT IN WP(MD) NoS.10831 TO 10837 of 2018

THE ASSISTANT COMMISIONER,
(CT) THIRUMANGALAM ASSESSMENT CIRCLE-I,
COMMERCIAL TAX BUILDING, THIRUMANGALAM.

...SOLE RESPONDENT IN WP(MD) NOS.20632 of 2018

THE COMMERCIAL TAX OFFICER,
KARAIKUDI, SIVAGANGAI DISTRICT.

... RESPONDENT IN WP(MD) NOS.20799 AND 20800 of 2018

Prayer in WP(MD)No. 19267 of 2015:

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus calling for the records in TIN 33595702494/2014-15 dated 19.05.2015 and to quash the same as illegal, arbitrary and further direct the respondent to afford an opportunity of personal hearing and consider the relevant records and thereafter, to pass order afresh.

Prayer in WP(MD)No. 5085 of 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court pleased to issue a WRIT OF CERTIORARI or order or direction in nature of writ calling for records in Form No 4(Section 25-Demand Prior to Attachment of Land) dated 8.3.2017 on the file of the respondent and quash the same as illegal, arbitrary and against law and pass any other writ order or direction which this Hon ble Court may deem fit and necessary in the circumstances of the case and thus render justice.

Prayer in WP(MD)No. 5099 of 2017 :

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 in TIN 33595702494/2013-14 dated 04.05.2015 and to quash the same as illegal, arbitrary and against the judgment of this Honble Court reported in the case of Infiniti wholesale Limited Vs. Assistant Commissioner (CT), Koyambedu Assessment Circle, Chennai reported in (2015) 82 VST 457 and further direct the respondent to pass a assessment order afresh after furnishing the records as relied by them in the notice dated 13.4.2015 including the opportunity of being heard.

Prayer in WP(MD)No. 10603 of 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorarified Mandamus calling for records pertaining to the impugned proceedings of the 2nd respondent in Assessment No.33545102043 / 2006-07 dated 30/03/2017 and 2nd respondents notice in Assessment No.33545102043 in Roc No.405 of 2017 dated 19/03/2018 served on 10/04/2018 quash the same and to direct the 2nd respondent to re-do the assessment after giving adequate opportunity to the petitioner.

Prayer in WP(MD)No. 10604 of 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorarified Mandamus calling for records pertaining to the impugned proceedings of the 2nd respondent in Assessment No.33545102043 / 2009-10 dated 30.03.2017 and 2nd respondents notice in Assessment No.33545102043 in Roc No.405 of 2017 dated 19.03.2018 served on 10.04.2018 quash the same and to direct the 2nd respondent to re-do the assessment after giving adequate opportunity to the petitioner.

Prayer in WP(MD)No. 10605 of 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorarified Mandamus calling for records pertaining to the impugned proceedings of the 2nd respondent in Assessment No.33545102043 / 2010-11 dated 30.03.2017 and 2nd respondents notice in Assessment No.33545102043 in Roc No.405 of 2017 dated 19.03.2018 served on 10.04.2018 quash the same and to direct the 2nd respondent to re-do the assessment after giving adequate opportunity to the petitioner.

Prayer in WP(MD)No. 10606 of 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorarified Mandamus calling for records pertaining to the impugned proceedings of the 2nd respondent in Assessment

No.33545102043 / 2011-12 dated 30/03/2017 and 2nd respondents notice in Assessment No.33545102043 in Roc No.405 of 2017 dated 19/03/2018 served on 10/04/2018 quash the same and to direct the 2nd respondent to re-do the assessment after giving adequate opportunity to me.

Prayer in WP(MD)No. 10607 of 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorarified Mandamus calling for records pertaining to the impugned proceedings of the 2nd Respondent in Assessment No.33545102043/2012-13 dated 30.03.2017 and 2nd Respondents Notice in Assessment No.33545102043 in Roc.No.405 of 2017 dated 19.03.2018 served on 10.04.2018 quash the same and to direct the 2nd Respondent to re-do the assessment after giving adequate opportunity to the petitioner.

Prayer in WP(MD)No. 10608 of 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorarified Mandamus calling for records pertaining to the impugned proceedings of the 2nd Respondent in Assessment No.33545102043/2013-14 dated 30.03.2017 and 2nd Respondents Notice in Assessment No.33545102043 in Roc.No.405 of 2017 dated 19.03.2018 served on 10.04.2018 quash the same and to direct the 2nd Respondent to re-do the assessment after giving adequate opportunity to petitioner.

Prayer in WP(MD)No. 10609 of 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorarified Mandamus calling for records pertaining to the impugned proceedings of the 2nd respondent in Assessment No.33545102043 / 2014-15 dated 30/03/2017 and 2nd respondents notice in Assessment No.33545102043 in Roc No.405 of 2017 dated 19/03/2018 served on 10/04/2018 quash the same and to direct the 2nd respondent to re-do the assessment after giving adequate opportunity to the petitioner.

Prayer in WP(MD)No. 10610 of 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorarified Mandamus calling for records pertaining to the impugned proceedings of the 2nd respondent in Assessment No.33545102043 / 2015-16 dated 30/03/2017 and 2nd respondents notice in Assessment No.335451102043 in Roc No.405 of 2017 dated 19/03/2018 served on 10/04/2018 quash the same and to direct the 2nd respondent to re-do the assessment after giving adequate opportunity to the petitioner.

Prayer in WP(MD)No. 10831 of 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorarified Mandamus calling for records pertaining to the impugned proceedings of the respondent in Assessment TIN.NO.33295101841 / 2008-09 dated 30/03/2017 and respondent notice in Assessment in TIN.No.33295101841 Roc 214 of 2017 dated 19/03/2018 served on 12/04/2018 quash the same and to direct the respondent to re-do the assessment after giving adequate opportunity to the petitioner .

Prayer in WP(MD)No. 10832 of2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorarified Mandamus calling for records pertaining to the impugned proceedings of the Respondent in Assessment TIN. No.33295101841/2009-10 dated 30.03.2017 and respondent Notice in Assessment in TIN No.33295101841 Roc 214 of 2017 dated 19.03.2018 served on 12.04.2018 quash the same and to direct the Respondent to re-do the assessment after giving adequate opportunity to the petitioner.

Prayer in WP(MD)No. 10833 of 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorarified Mandamus calling for records pertaining to the impugned proceedings of the respondent in Assessment TIN.NO.33295101841 / 2010-11 dated 30/03/2017 and respondent notice in Assessment in TIN.No.3329510841 Roc 214 of 2017 dated 19/03/2018 served on 12/04/2018 quash the same and to direct the respondent to re-do the assessment after giving adequate opportunity to the petitioner .

Prayer in WP(MD)No. 10834 of 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorarified Mandamus calling for records pertaining to the impugned proceedings of the respondent in Assessment TIN.NO.33295101841 / 2011-12 dated 30/03/2017 and respondent notice in Assessment in TIN.No.3329510841 Roc 214 of 2017 dated 19/03/2018 served on 12/04/2018 quash the same and to direct the respondent to re-do the assessment after giving adequate opportunity to the petitioner .

Prayer in WP(MD)No. 10835 of 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of

Certiorarified Mandamus calling for records pertaining to the impugned proceedings of the respondent in Assessment TIN.NO.33295101841 / 2012-13 dated 30/03/2017 and respondent notice in Assessment in TIN.No.3329510841 Roc 214 of 2017 dated 19/03/2018 served on 12/04/2018 quash the same and to direct the respondent to re-do the assessment after giving adequate opportunity to the petitioner.

Prayer in WP(MD)No. 10836 of 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorarified Mandamus calling for records pertaining to the impugned proceedings of the Respondent in Assessment TIN. No.33295101841/2013-14 dated 30.03.2017 and respondent Notice in Assessment in TIN No.33295101841 Roc 214 of 2017 dated 19.03.2018 served on 12.04.2018 quash the same and to direct the Respondent to re-do the assessment after giving adequate opportunity to the petitioner.

Prayer in WP(MD)No. 10837 of 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorarified Mandamus calling for records pertaining to the impugned proceedings of the respondent in Assessment TIN.NO.33295101841 / 2014-15 dated 30/03/2017 and respondent notice in Assessment in TIN.No.3329510841 Roc 214 of 2017 dated 19/03/2018 served on 12/04/2018 quash the same and to direct the respondent to re-do the assessment after giving adequate opportunity to the petitioner.

Prayer in WP(MD)No. 20632 of 2018 :

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 in TIN 33965044388 / 2014-15 dated 15/11/2016 issued by the respondent and quash the same as arbitrary, illegal and against the principles of natural justice and direct the respondent to furnish the copies of the records as relied by the respondent in his notice dated 07/01/2016 and conduct an enquiry with other end dealers as contemplated under section 27 of the TNVAT Act 2006 and pass a assessment order afresh in the light of the guidelines enunciated in the batch of Writ petitions in the case of M/s. JKM Solutions Private Limited reported in 2017(99) VST 343 (Mad) including the opportunity of personal hearing.

Prayer in WP(MD)No. 20799 of 2018 :

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 on the file of the respondent in its impugned proceedings made in TIN No33745483725/2014-15 dated 02.08.2018 quash the same as illegal and contrary to the scheme of the Act and further direct the Respondent to pass a fresh assessment order in accordance with the procedure laid down in the case of JKM Graphics Solution Private Limited Vs. Commercial Tax Officer, Vepery Assessment Circle, Chennai reported in (2017) 99 VST 343 (Mad) after considering the reply of the Petitioner.

Prayer in WP(MD)No. 20800 of 2018 :

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 on the file of the Respondent in its impugned proceedings made in TIN No: 33745483725/2015-16 dated 02.08.2018 quash the same as illegal and contrary to the scheme of the Act and further direct the Respondent to pass a fresh assessment order in accordance with the procedure laid down in the case of JKM Graphics Solution Private Limited Vs. Commercial Tax Officer, Vepery Assessment Circle, Chennai reported in (2017) 99 VST 343 (Mad) after considering the reply of the Petitioner.

FOR PETITIONER
IN W.P.(MD)NOS.19267 OF 2015,
5085 & 5099 OF 2017 : MR.S.KARUNAKAR

IN WP(MD) NOS.10603 TO 10610,
10831 TO 10837 OF 2018 : MR.RAJAKARTHIKEYAN

IN WP(MD) NO.20632 OF 2018 : MR.S.KARUNAKAR

IN WP(MD)NOS.20799 AND 20800 OF 2018 : MR.J.PRASANNA KUMAR

FOR RESPONDENT :MR.D.MURUGANANTHAM,
ADDITIONAL GOVERNMENT PLEADER
IN ALL WPS.

COMMON ORDER

The petitioners in all these writ petitions are dealers registered on the file of the respective Assessing Officers under the provisions of Tamil Nadu Value Added Tax Act, 2006, and / or Central Sales Tax Act, 1956. All these writ petitions are filed challenging the revised assessment orders passed by the respective Assessing Officers, whereby and whereunder, the Input Tax Credit (hereinafter referred to as ITC) claimed by the petitioners were reversed. In some cases, the subsequent development, ie., the demand notice after such reversal is under challenge. As the issue involved in all these cases revolves around a common point, all of them are heard together and are disposed of by way of this common order.

2. All the petitioners have filed their returns for the respective assessment years, on time and the same has also been accepted and approved. However, based on inspection report as well as further scrutiny of web reports, the Department found some discrepancies and therefore, the present impugned orders, reversing the ITC, came to be passed. In most of the cases, reversal of ITC has taken place mainly based on the verification done by the respective assessing officers by comparing the returns filed by the purchasing / selling end dealer with that of the data maintained by the Department. In other words, due to the mismatch of return particulars between Annexure I and Annexure II of selling and buying end dealers. In some cases, some other grounds are also there, other than mismatch, based on which such reversal was done.

3. Before advancing with such reversal, the assessing officers had issued notices to the respective petitioners / assessees, calling for their objections. According to the petitioners, the show cause notices were bereft of details, viz., the web report and other particulars, on the basis of which the assessing officer arrived at such mismatch were not enclosed. Therefore, they are not in a position to submit their written response. In some cases, though the petitioners, based on materials with them, have made their objections by way of representations, the assessing officers, without properly considering the same and without affording an opportunity of personal hearing, have passed the impugned orders. Relying upon a decision of this Court reported in ***[2017] 99 VST 343 (Mad)***, in the case of ***JKM Graphics Solutions Pvt., Ltd., v. Commercial Tax Officer, Vepery Assessment Circle, Chennai, decided on 01.03.2017***, the learned Counsel for the petitioners prayed for allowing the present writ petitions.

4. Learned Additional Government Pleader appearing for the Department, on the other hand, submitted that there were discrepancies between the returns filed by the dealers on either side and therefore, the petitioners were issued with show cause notices, for which, some of the petitioners responded and some of them did not turn up. After considering the objections, in full and after recording the non-filing of objections, the assessing officers have proceeded with the matter and passed the impugned orders.

5. Heard the learned Counsel appearing for the respective parties and perused the voluminous papers that were placed on record.

6. Perusal of record shows that all the petitioners were served with pre-revision notices, inviting objections. The main ground in such pre-revision notices is with regard to mismatch of particulars between Annexure I and Annexure II of seller and buyer end. But, it is seen that the show cause notices are bereft of particulars regarding the name and/or trade identification number (TIN) number of the dealer at the other hand. It is stated that cross

verification of buyer and seller is made through Web. But, web report was not enclosed. Unless the intranet web report along with all details are furnished, the purchaser would not be in a position to reconcile the mismatch. Therefore, the manner on which the show cause notices issued deserves interference.

7. In cases of mismatch, as per the Circular of the Commissioner of Commercial Taxes in Circular No.10 of 2015 dated 01.04.2015, the Assessing Officers are directed to enclose full particulars, invoice-wise, either in printed form or CD or email. For better appreciation, clause (a) & (b) of the Circular dated 01.04.2015 are extracted thus:

> "*(a) in case of return mismatch-based notices, invoice-wise data of mismatches for each demand must be mandatorily attached to the notice either in print form or as a CD or send as an email; and*
>
> *(b) the fact of enclosing such mismatch transaction data shall be clearly mentioned entered in the notice and acknowledgement receipt obtained.*"

8. This aspect has been elaborately discussed by a learned Single Judge of this Court in the decision relied on by the learned Counsel for the petitioners in ***[2017] 99 VST 343 (Mad)*** (cited supra). In the said decision, this Court has pointed out the circumstances under which mismatches could occur and has also elaborately discussed about the procedure to be followed by the Assessing Officer. For better appreciation, the same is extracted thus:

> "*... In cases where mismatch occurs, it is a starting point for an enquiry. The first phase of enquiry should be at the Department level, as in most cases, both the dealers are registered in different assessment circles. The Court has come across cases, where such mechanically drafted show-cause notices have been sent by assessing officers without embarking upon any enquiry, even though the other end dealer is also registered within his jurisdiction. Thus, when the assessing officer has data to show that the dealers registered with him, whose returns have been accepted when compared to the other end dealer does not match, then the assessing officer is first required to enquire with the assessing officer of the other end dealer to make verifications as to whether the mismatch could have occurred due to any one of the factors, which may not be due to the deliberate default of the dealer, satisfy himself that and after such verification, if prima facie appears that the returns to be revised, at that stage, the assessing officer would be entitled to issue a show-cause notice containing full particulars and clearly stating as to what was the scope of enquiry done by him and why he is of the prima facie view that the dealer has failed to file proper returns*

or suppressed information. It is only then the dealer would be in a position to put forth his defence and demonstrate as to how this prima facie view is without any basis."

9. On a perusal of records, it is seen that in some of the show cause notices, the assessing officers have enclosed the web reports, invoice numbers and other details. But, this Court in the decision in ***[2017] 99 VST 343 (Mad)*** (cited supra), has held that the Department, even prior to issuance of the show cause notices, has to conduct an enquiry into the matter, which has not been done so.

10. It is very unfortunate that the assessing officers have either totally ignored the Circular issued by the Commissioner of Commercial Taxes and the procedures, which were elaborately discussed in ***[2017] 99 VST 343 (Mad)*** (cited supra) or there has been partial compliance.

11. A sale includes two arms, one is the purchaser and the another is the seller. The default of the selling dealer in not filing returns or not paying tax at his end cannot result in the denial of credit to the purchasing dealer. If the selling dealer fails to pay tax, action has to be taken only against the selling dealer and not against the purchasing dealer. The web report or the data maintained by the Department is only a starting point, based on which, the authority has to enquire and proceed further. They have to call for objections by giving the requisite details, give an opportunity of personal hearing, verify the records maintained by the dealers on either side as well as the records of the Department. Without doing so, the Department cannot fasten the liability on any one of the arm of a sale proceeding.

12. In view of the foregoing discussions, this Court is of the view that all the matters should be remanded for fresh consideration. Accordingly, all the impugned orders passed by the respective assessing officers are quashed and the matter is remitted back for fresh consideration. The consequential orders, ie., the demand notices that were issued pursuant to the revised assessment orders, are also quashed. The assessing officers shall conduct a thorough enquiry in consultation with the assessing officers of the other end dealer and if they, *prima facie*, are of the view that the returns of the petitioners deserve revision, then they have to issue show cause notice, calling for objections. Needless to say that the show cause notice, to be issued by them, has to include all the particulars, invoice-wise details, including reasons, as per the Circular issued by the Commissioner of Commercial Taxes in Circular No.10 of 2015 dated 01.04.2015 and also keeping in mind the decision in ***[2017] 99 VST 343 (Mad)*** (cited supra). On receipt of the show cause notices, the petitioners have to make their objections. Thereafter, opportunity of personal hearing should be afforded to the petitioners, followed by which, the assessing officers shall pass appropriate reasoned orders, on merits and in accordance with law. The assessing officers shall complete the entire exercise

within a period of eight weeks from the date of receipt of a copy of this order. Since all the cases are ordered to be decided afresh by the respective assessing officers, the petitioners are at liberty to agitate all the issues, including mismatch, on the basis of which the impugned orders were passed. It is also made clear that if the petitioners are dragging on the proceedings, by adapting delay tactics, it is open to the assessing officers to record the same and proceed further in the manner known to law.

13. With the above observations and directions, these writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(RTI)

/True Copy/

Sub Assistant Registrar(CS-II)

To

1. THE COMMERCIAL TAX OFFICER,
SHENCOTTAI,TIRUNELVELI DISTRICT.

2. THE COMMISSIONER OF COMMERCIAL TAXES,
O/O.THE PRINCIPAL AND SPECIAL
COMMISSIONER OF COMMERCIAL TAXES, EZHILAGAM,
CHEPAUK CHENNAI-600 005.

3. THE COMMERCIAL TAX OFFICER,
UTHAMAPALAYAM ASSESSMENT CIRCLE,
THENI DISTRICT.

4. THE ASSISTANT COMMISIONER
(CT) THIRUMANGALAM ASSESSMENT CIRCLE-I,
COMMERCIAL TAX BUILDING, THIRUMANGALAM.

5. THE COMMERCIAL TAX OFFICER,
KARAIKUDI, SIVAGANGAI DISTRICT.

+2cc to Mr.S.Karunakar, Advocate Sr.No.93203 & 93207
+2cc to Mr.J.Prasanna Kumar, Advocate Sr.No.93117
+2cc to Mr.Rajakarthikeyan, Advocate Sr.No.92893,92894
+1cc to Spl.Government Pleader Sr.No.93844 & 93849
GK
VB/BK/SAR2/19.12.2018/11P/13C

W.P.(MD)Nos.19267 of 2015, 5085 & 5099 of 2017, 10603 to 10610, 10831 to 10837, 20632, 20799 & 20800 of 2018 and M.P.(MD)Nos.1 & 2 of 2015 and W.M.P.(MD)Nos.4093 & 4106 of 2017, 9672, 9674, 9676, 9678, 9680, 9682, 9684, 9686, 9957 to 9970, 18391,18392 & 18567 to 18570 of 2018
30.10.2018