IN THE HIGH COURT OF JUDICATURE AT MADRAS

RESERVED ON : 30.11.2018

PRONOUNCED ON : 29.01.2019

CORAM:

THE HONOURABLE MR. JUSTICE B.PUGALENDHI

Crl.O.P.Nos.30140 of 2010 & 629 of 2011
and
M.P.Nos.1 of 2010, 1 of 2011 & 1 of 2012

Crl.O.P.No.30140 of 2010:

1.R.D.Jayaraj

2.K.Jayakumar ... Petitioners

Vs.

1.State Rep. by
The Inspector of Police,
Central Crime Branch,
Chennai.

2.P.James ... Respondents

[R2 impleaded vide order dated 25.01.2011 in M.P.No.1 of 2011]
PRAYER: Petition filed under Section 482 Cr.P.C., to call for the records in C.C.No.103 of 2007 [Additional Chief Metropolitan Magistrate, Egmore] in Crime No.791 of 2002 on the file of the respondent Police and quash the same.

For Petitioners : Mr.S.Sivakumar

For R1 : Mr.T.Shunmuga Rajeswaran
Government Advocate (Crl. Side)

For R2 : Mr.A.Ramesh, Senior Counsel
For Mr.P.A.Chithramani

Crl.O.P.No.629 of 2011:

1.R.Seshaiah
2.Rama Naidu ... Petitioners

Vs.

1.Sub-Inspector of Police,
Central Crime Branch,
Egmore, Chennai - 8.

2.P.James ... Respondents

PRAYER: Petition filed under Section 482 Cr.P.C., to call for the records pertaining to the complaint in C.C.No.103 of 2007 pending on the file of the Chief Metropolitan Magistrate, Egmore, Chennai and quash the same.

For Petitioner : Mr.N.R.Elango, Senior Counsel for M/s.R.Manickavel

For R1 : Mr.T.Shunmuga Rajeswaran Government Advocate (Crl. Side)

For R2 : Mr.A.Ramesh, Senior Counsel For Mr.P.A.Chithramani

COMMON ORDER

Crl.O.P.No.629 of 2011 is filed by the Accused Nos.1 & 2 in C.C.No.103 of 2007 pending on the file of the Chief Metropolitan Magistrate Court, Egmore, Chennai and Crl.O.P.No.30140 of 2010 is by the Accused Nos.6 & 11 in the same Calendar Case for quashing the charge sheet pending against them. Since both the applications have been filed by the co-accused to quash the very same proceedings pending on the file of the Chief Metropolitan Magistrate Court, Egmore, Chennai, both the applications are taken up for hearing together and disposed of by this common order.

2. The first respondent police had filed the final report as against the petitioners and 13 others for the offences punishable under Sections 465, 466, 467, 468, 471, 420 & 120(b) IPC. The case of the prosecution is that the de facto complainant's wife one Jhansi Rani is having 22 cents of land in Survey No.24/1 in Kolathur Village and the accused Nos.3, 4 & 5 are having 28 ½ cents land on the eastern side of that land. The accused Nos.3, 4 & 5 have given a power of attorney to the accused No.1 through registered power deeds dated 31.10.1996 in document numbers 2068/96, 2067/96 & 2148/96. In the said power deeds, the accused No.1 made certain manipulations as if there is a pathway and made an application to the Tahsildhar on 02.08.1999 for patta by conducting re-survey. The Accused Nos.6, 7, 8 & 9 / the revenue officials without conducting an enquiry made a recommendation to the Survey and Settlement Board to effect changes in the revenue records incorporating the pathway. The accused Nos.12,13 & 14 / officials of the District Land and Survey have also made corrections in the sketch and sent the same to the Taluk office, Perambur. The accused Nos.6, 7, 8 & 9 have made corrections to the revenue records as if there was a common pathway to the properties of the accused Nos.3, 4 & 5 and issued a patta in favour of the accused No.1 with changes. The

Accused Nos.10 & 11 have also assisted the other accused in this process of alteration.

3. Based on the said manipulated documents, the accused No.1 made an application to the Corporation and the officials of the Corporation / Accused Nos.15.16 & 17 have issued approval as if there is a common pathway. The manipulations in the power deeds have been carried out in the Sub Registrar office after the execution of the document and therefore, on the complaint of the de facto complainant, an enquiry was ordered in Sub Registrar office, Sembium. The enquiry report confirmed the manipulations carried out in the document Nos.2067/96 & 2068/96, 2148/96 and in document Nos.2738/80, 2739/80. The District Collector had also, after verification, cancelled the patta issued in favour of the accused No.1. The Commissioner of Corporation had also, after verification, cancelled the order of approval granted in favour of the accused No.1. Hence, the final report was filed by the first respondent police as against the petitioners and other officials.

4. Heard Mr.S.Sivakumar, learned Counsel appearing for the petitioner in Crl.O.P.No.30140 of 2010; Mr.N.R.Elango, learned Senior Counsel appearing for Mr.R.Manickavel for the petitioner in Crl.O.P.No.629 of 2011; Mr.T.Shunmuga Rajeswaran, learned Government (Crl., side) for R1 in both Crl.O.P's and Mr.Ramesh, learned Senior Counsel appearing for R2 in both Crl.O.P's.

5. Mr.N.R.Elango, learned Senior Counsel representing the petitioners has submitted that even before lodging the present complaint, the de facto complainant had filed a civil suit before the 11th Assistant City Civil Court, Chennai in O.S.No.4623 of 2001 for declaration of title on the suit property and the said suit was decreed in favour of the de facto complainant by judgment and decree dated 28.08.2009, that there is no public road in the suit property for the defendants to make it as a road in the records. As against that judgment dated 28.08.2009 in O.S.No.4623 of 2001, several appeals came to be filed in A.S.Nos.417, 428, 449 of 2009 & 47 of 2010 before the 3rd Additional Judge, City Civil Court, Chennai. The appeals were allowed by the learned 3rd Additional Judge, City Civil Court by judgment and decree dated 17.08.2010 in favour of the accused. As against that judgment and decree, the de facto complainant had preferred Second Appeals before this Hon'ble Court in S.A.Nos.1245 to 1248 of 2010. In the said Second appeal, the de facto complainant had also sought for an injunction but the same was denied by this Hon'ble Court in M.P.No.1 of 2012 in S.A.No.1248 of 2010 on 19.12.2014 in the following terms:

> "10. It is well settled that without prima facie case and the balance of convenience in favour of the

petitioner / appellant, interim injunction cannot be granted. In this case, based on the evidence available on record, the petitioner / appellant has not established that there is a prima facie case and the balance of convenience in favour of the petitioner / appellant. The report filed by the learned Advocate Commissioner along with the sketch prepared by the Surveyor would clearly show that the petitioner / appellant is not entitled to get injunction, detrimental to the rights of various other persons, who have their properties adjacent to the existing thar street and a portion of T.S.No.124, shown in pink colour is used as street by public, which cannot be disputed by mere oral evidence of the petitioner / appellant. The Corporation drainage manhole shown by the Advocate Commissioner, in his report and sketch is also maintained by the Corporation of Chennai. In the aforesaid circumstances, this Court is of the view that interim injunction cannot be granted as prayed for, detrimental to the interest of the public and others, who have right to use the said property. Hence, without prejudice to the rights of both the parties, to be decided in the second appeals, the interim relief sought for in M.P.No.1 of 2012 in S.A.No.1248 of 2010 has to be rejected and accordingly, the petition is liable to be dismissed."

6. The learned Senior Counsel appearing for the petitioner had also drew the attention of this Court on the orders passed by this Hon'ble Court in W.P.No.5855 of 2016. The said Writ Petition was filed by the de facto complainant, subsequent to the rejection of the interim order in Second Appeal, for a Writ of Mandamus forbearing the Corporation from linking the roads in T.S.Nos.125 & 126, Kolathur Village and the same was dismissed by an order dated 18.02.2016. This writ petition was, in fact, filed to nullify the interim order passed by this Court in the second appeal. In yet another writ petition filed by one of the neighbour to the de facto complainant for water and sewerage connection in W.P.No.33052 of 2015, the de facto complainant impleaded himself as a party but the same also ended against the de facto complainant that there is a road in existence and in such circumstances, there can be no impediment for providing water and sewerage connection to the premises of the writ petitioner therein.

7. By referring the above orders passed by this Hon'ble Court in the writ petitions, the learned Senior Counsel appearing for the petitioners had vehemently contended that the existence of the road is not disputed by the officials of the Corporation and also confirmed by this Court. It is also contended that none of the 37 prosecution witnesses have any direct knowledge about the correction in the documents.

8. The learned Senior Counsel has also relied upon various other judgments and put forth his case that the respondents have not made out the case that the petitioners might have committed the offence and the entire proceedings has borne out of malafides with an intention to wreck vengeance on the petitioners and proceedings pending against them in C.C.No.103 of 2007 on the file of the learned Chief Metropolitan Magistrate Court, Egmore, Chennai cannot be sustained and liable to be quashed.

9. The petitioners in Crl.O.P.No.30140 of 2010 are the accused Nos.6 and 11 in C.C.No.103 of 2007 and the first petitioner is a retired Tahsildhar and the second petitioner is an Assistant working in the Registration Department. The first petitioner Tahsildhar was allowed to retire from service on he attaining superannuation on 31.03.2003 and now he has been roped in as an accused in Crime No.791 of 2002. They have been falsely implicated and at the time of occurrence, the first petitioner was serving as Tahsildhar in Perambur-Purasaiwakkam Taluk and the second petitioner was working as an Assistant in the Sembium Sub Registrar Office. The Counsel for the petitioners had adopted the arguments of the petitioners in Crl.O.P.No.629 of 2011 and apart from that, they have also raised an additional ground that the final report has been filed without obtaining sanction from the competent Authority as contemplated under section 197 of Cr.P.C and therefore, on this ground alone, charge sheet filed as against the petitioners, is liable to be quashed.

10. Per contra, the learned Government Advocate, Mr.T.Shunmuga Rajeswaran appearing for the first respondent would submit that the prosecution agency has collected sufficient materials as against the petitioners and nearly 37 persons have been examined and their statements have been recorded in support of the final report. The report of the enquiry conducted by the Registration Department would establish the manipulation of records and the D.I.G., Chennai region, has lodged a complaint before the CB-CID and he is cited as one of the witness. The Sub Registrars and the District Registrars who have conducted the enquiry with regard to the manipulation of the documents are also cited as witnesses. The District Collector had also conducted an enquiry and the patta issued in favour of the first accused was also cancelled by the order of the District Revenue Officer. The District Revenue Officer and the Tahsildar are also cited as witnesses. Similarly the officials from the Land Survey and Settlement and officials from the Corporation are also cited as witnesses to establish the commission of offence committed by the accused. Apart from the

same, according to the learned Government Advocate, the prosecution agency had collected incriminating documents to establish the guilt of the accused and therefore, he prayed for the dismissal of the above criminal original petitions.

11. The learned Senior Counsel appearing for the de facto complainant would submit that the petitioners are attacking the complaint mainly on the ground of the orders passed by the Hon'ble Court in S.A.No.1248 of 2010 and in the writ petitions filed in respect of the subject matter. Writ petitions in W.P.Nos.5855 of 2016 and 33052 of 2015 were disposed of by this Hon'ble Court without adjudicating the final rights of the parties in this matter. He further contended that the dispute in the civil suit is for the fact whether the road was in existence or not and the trial Court has declared in their favour that there is no pathway. However, the appellate Court reversed the same. As against the judgment and decree, second appeal was filed by the de facto complainant and the same has been admitted on the question of law raised therein and it is still pending. The interim order passed in M.P.No.1 of 2012 is only an interim arrangement, pending the second appeal and it will not confer any right upon the parties and it cannot absolve their criminal liability.

12. The learned Senior Counsel for the second respondent / de facto complainant had further submitted that the Certificated copies of the power of attorney executed in favour of the first accused by accused 3 to 5 were obtained at two different points of time. On comparison, it is found that the certified copy obtained at a later point of time contains an interlineation "public pathway". Further, the accused 1 to 5, using the forged / tampered certified copies of the sale deeds and power of attorneys, applied for altering the measurements of their properties in Block Map of Kolathur Village to Town Survey Land records and the officials of the Town Survey Land Records / Revenue Department, with the collusion of accused 1 to 5, corrected / changed the measurements of the properties of accused 3 to 5 and Jansi Rani, without even serving any notice to her and by creating a fake file bearing TR.No.1020/99-2000.

13. The petitioners in Crl.O.P.No.629 of 2011 as well as the de-facto complainant are represented by Senior Counsel. The petitioners in Crl.O.P.No.30140 of 2010 had adopted the arguments advanced by the Senior Counsel for the petitioners in Crl.O.P.No.629 of 2011, apart from arguing on the point of sanction. After full fledged arguments, the respective Counsel were also permitted to file their written submissions and accordingly, they have also filed their written submissions.

14. After reserving the matter for orders, it was represented by the petitioners in both the petitions that they are about to file re-open petitions, so as to advance their arguments. This Court has also perused the re-open petitions, which are in SR stage, ie., not yet numbered. The averments made in the re-open petition has already been advanced by the respective Counsel before this Court, during the course of hearing itself. The Calender Case is of the year 2007 and the present criminal original petitions are pending before this Court for more than nine years. Arguments had already been heard in full and enough time has already been granted for filing written submissions and accordingly, written submissions have also been filed.

15. Moreover, the accused nos.8 & 9 of this case have already filed an application before this Court in Crl.O.P.Nos.6994 & 6995 of 2004, respectively, at the stage of FIR itself, to quash the FIR in Crime No.601 of 2002, on the file of the Inspector of Police, Central Crime Branch, Egmore, Chennai. The said petitions were dismissed by this Court, vide order dated 04.03.2005 that this is a matter to be decided by appreciating the evidence, to be adduced before the lower Court, both oral and documentary and the question of dropping a few of the accused would not arise. This Court further directed the investigation agency to conduct a full fledged investigation against all the accused in order to unfold the truth before the Court of law.

16. Similarly, the accused nos.15 to 17 have challenged the charge sheet pending on the file of the Additional Chief Metropolitan Magistrate in C.C.No.103 of 2007 by filing Crl.O.P.No.9193 of 2009 and the same was also dismissed by this Court on 31.10.2014, with a direction to the learned Magistrate to dispose of the main case within a period of six months from the date of receipt of a copy of that order. It appears that the trial is not proceeded as directed by this Court, in view of the present criminal original petitions, which are pending before this Court. Therefore, the attempt of the petitioners in filing such type of petitions (reopen petitions) to prolong the issue cannot be encouraged and in that view of the matter, this Court proceeded further with the matter.

17. The present criminal original petitions, pending before this Court, are as against the final report filed by the Police as against the petitioners and others for the crime committed by them in respect of manipulation and tampering of public records, namely, Volume books in Registration Department and Block Map in Revenue Department for the purpose of introducing pathway in the records.

18. The investigation reveals there are some corrections, ie., the words 'and pathway' were later included in the disputed documents. The corrections were carried out in a typewriting machine. Whenever corrections are carried out in a registered document, the same has to be counter signed by the authorities, which is missing in the present case on hand. The statement of LW16, one Tamilarasi, who is an Office Assistant in the Registration Department, under Section 161(3) Cr.P.C., sails the same.

19. The Department had conducted a separate enquiry by appointing a competent enquiry officer / Mr.Dharman, District Registrar, who conducted departmental enquiry and the enquiry reports reveal the manipulation of records and based on the enquiry report, the changes made in the records have also been corrected. The Deputy Inspector General, Registration Department, in categoric terms had reported the word “kw;Wk; bghJtHp” was inserted in the Volume book of the Sub Registrar Office, Sembium; in the Power of Attorney documents executed by accused 3 to 5 in favour of first accused. The document numbers 2068/1995, 2067/1996 and 2149/1996 were manipulated and tampered by the accused 1 to 5 with the help of the officials of the Registration Department with an intention to introduce “Common Pathway” in the property of Jansi Rani. Likewise, the boundaries and measurements were also altered / changed in the Volume Book of Sub Registrar Office, Sembium, in the deeds bearing document numbers 2738/1980 and 2739/1980. In furtherance to the enquiry, all the changes made in the registers and the approvals granted thereto were cancelled and the Registration Department has also set the criminal law in motion vide Crime No.3 of 2003, on the file of the CB-CID, Chennai. One Swaminathan, the erstwhile owner of the properties of the accused 3 to 5, for which accused no.1 was given power of attorney, also denied the irrevocable agreement said to have been executed by him and has also set the criminal law in motion vide Crime No.278 of 2000.

20. Even assuming without accepting that the words are legally entered, then while making changes in a patta or other documents, it is the paramount duty of the authorities to summon the patta / document holder and after affording an opportunity of personal hearing, the same has to be carried out in the manner known to law, which is also lacking in the present case on hand.

21. The accused persons (private petitioners) would further contend that the Government itself has acknowledged the presence of road in the Second Appeal as well as Writ Petitions (referred to supra) before this Court and therefore, they cannot go back on their stand. This stand of the petitioners will not hold much water. This is because, the existence of road is not

the question herein. Therefore, it is not necessary for this Court to delve into that question. The case of the de facto complainant is that road has been laid by the first accused / Seshayee, by using the cooked up / manipulated documents.

22. The certified copies of the Power of Attorney executed in favour of A1 by A3, A4 & A5 were obtained by the de facto complainant prior to the correction and after correction, which establishes interlineation of public pathway. The measurements and boundaries of the properties of A3, A4, A5 have also been altered in their parent sale deed and the word public pathway was inserted in the Power of Attorney document. Based on the altered documents, the measurement of the properties in the block map of Kolathur village in town survey land records were corrected. After enquiry, the corrections and alterations made to the records have been cancelled. But, by these manipulations, the accused have wrongfully gained by selling the properties to the purchasers, as if the land is having a pathway.

23. The charge sheet is for the manipulation and tampering of public records in the Sub Registrar Office and Taluk Office. This case of the prosecution is supported by the enquiries conducted in the respective Sub Registrar Office, Taluk Office and in the Corporation. This is a matter for trial and the charge sheet as against these petitioners cannot be thrown out in limini based on the orders passed in an interim application in the pending second appeal and the orders passed in the writ petitions. The writ petition W.P.No.5855 of 2016 was disposed of based on the interim order in the second appeal and therefore, it is subject to the outcome of the Second Appeal. Similarly, the order passed in W.P.No.33052 of 2015 is also on the same way and that too in view of the order passed in W.P.No.5855 of 2016 and on the stand taken by the Corporation in that writ petition. The Writ Petition in W.P.No.33052 of 2015 was challenged by the de facto complainant in W.A.No.295 of 2016 and the same was also dismissed by observing the interim order passed in S.A.No.1248 of 2010 and with the further observation that the interest of the appellants is also protected and the same is subject to the result of the Second Appeal. The interim orders in Second Appeal was granted without prejudice to the rights of both the parties to be decided in the Second Appeal and therefore, the orders referred to by the petitioners do not have any bearing to the criminal prosecution initiated against them for manipulations of records.

24. The Government officials, who are arrayed as accused, would contend that they discharged only their official duty, for which, they should not be prosecuted without any reason. The protection provided under section 197 Cr.P.C is to protect public servants as against the vexatious litigations. The object

of the section is to protect the public servants to ensure that they are not prosecuted for anything done by them in the discharge of their official duties without reasonable cause. This protection is provided only for the act done by the public servant connected with his official duties and it is not for the protection for illegal acts. There must be a reasonable connection between the act and the discharge of official duty. The act must be related to the duty. But, the petitioners / Government officials have not substantiated their case that the corrections made in the public records are part of their official duty.

25. The Hon'ble Supreme Court in the matter of State of Himachal Pradhesh vs., M.P.Gupta reported in MANU/SC/1003/2003 held as follows:-

> "8. ...This protection has certain limits and is available only when the alleged act done by the public servant is reasonably connected with the discharge of his official duty and is not merely a cloak for doing the objectionable act. If in doing his official duty, he acted, in excess of his duty, but there is a reasonable connection between the act and the performance of the official duty, the excess will not be a sufficient ground to deprive the public servant from the protection. The question is not as to the nature of the offence such as whether the alleged offence contained an element necessarily dependent upon the offender being a public servant, but whether it was committed by a public servant acting or purporting to act as such in the discharge of his official capacity. Before Section 197 can be invoked, it must be shown that the official concerned was accused of an offence alleged to have been committed by him while acting or purporting to act in the discharge of his official duties. It is not the duty which requires examination so much as the act, because the official act can be performed both in the discharge of the official duty as well as in dereliction of it. The act must fall within the scope and range of the official duties of the public servant concerned. It is the quality of the act which is important and the protection of this section is available if the act falls within the scope and range of his official duty. There cannot be any universal rule, to determine whether there is a reasonable connection between the act done and the official duty, nor is it possible to lay down any such rule. One safe and sure test in this regard would be to consider if the omission or neglect on the part of the public servant to commit the act complained of could have

> made him answerable for a charge of dereliction of his official duty, if the answer to this question is in the affirmative, it may be said that such act was committed by the public servant while acting in the discharge of his official duty and there was every connection with the act complained of and the official duty of the public servant. This aspect makes it clear that the concept of Section 197 does not get immediately attracted on institution of the complaint case."

26. In Parkash Singh Badal vs., State of Punjab and others, reported in 2007 1 SCC 1, at paragraph nos.20 & 38, the Hon'ble Supreme Court has held as follows:-

> "20. The principle of immunity protects all acts which the public servant has to perform in the exercise of the functions of the Government. The purpose for which they are performed protects these acts from criminal prosecution. However, there is an exception. Where a criminal act is performed under the colour of authority but which in reality is for the public [pic]servant's own pleasure or benefit then such acts shall not be protected under the doctrine of State immunity."
>
> ...
>
> "38. The question relating to the need of sanction under Section 197 of the Code is not necessarily to be considered as soon as the complaint is lodged and on the allegations contained therein. This question may arise at any stage of the proceeding. The question whether sanction is necessary or not may have to be determined from stage to stage."

27. Public servants have, in fact, been treated as special category under Section 197 Cr.P.C., to protect them from malicious or vexatious prosecution. Such protection from harassment is given in public interest; the same cannot be treated as shield to protect corrupt officials. In Subramanian Swamy v. Manmohan Singh and another, at paragraph-74, it has been held that the provisions dealing with Section 197 Cr.P.C., must be construed in such a manner as to advance the cause of honesty, justice and good governance. The relevant portion is extracted thus:

> "74. ... Public servants are treated as a special class of persons enjoying the said protection so that they can perform their duties without fear and favour and without threats of malicious prosecution. However, the said protection against malicious

prosecution which was extended in public interest cannot become a shield to protect corrupt officials. These provisions being exceptions to the equality provision of Article 14 are analogous to the provisions of protective discrimination and these protections must be construed very narrowly. These procedural provisions relating to sanction must be construed in such a manner as to advance the causes of honesty and justice and good governance as opposed to escalation of corruption."

28. In Inspector of Police and others v. Battenapatla Venkata Ratnam and others, reported in AIR 2015 SC 2403, the Hon'ble Supreme Court has held as follows:

> "The alleged indulgence of the officers in cheating, fabrication of records or misappropriation cannot be said to be in discharge of their official duty. Their official duty is not to fabricate records or permit evasion of payment of duty and cause loss to the Revenue. Unfortunately, the High Court missed these crucial aspects. The learned Magistrate has correctly taken the view that if at all the said view of sanction is to be considered, it could be done at the stage of trial only."

29. In view of the foregoing discussions and also taking note of the aforesaid decisions, this Court is of the opinion that it is a matter for appreciation of evidence, both oral and documentary, to be adduced before the trial Court. The petitioners have not made a case to quash the calender case. As a result, both the criminal original petitions are dismissed.

30. The calender case is of the year 2007 and this Court, vide order dated 31.10.2014 in Crl.O.P.No.9193 of 2009, has also directed the learned Magistrate to dispose of the main case, within a period of six months from the date of a copy of that order. Despite the same, the case is still pending for the reasons discussed supra. Therefore, the learned Judge is directed to dispose of the case, on merits and in accordance with law, as expeditiously as possible. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

sts/gk

To

1.The Chief Metropolitan Magistrate,
Egmore, Chennai.

2.The Additional Chief Metropolitant Magistrate,
Egmore.

3.The Inspector of Police,
Central Crime Branch,
Chennai.

4.The Sub-Inspector of Police,
Central Crime Branch,
Egmore, Chennai - 8.

5. The Public Prosecutor,
High Court, Madras.

+1cc to Mr.S.Sivakumar, Advocate, S.R.No. 7165
+1cc to Mr.R.Manickavel, Advocate, S.R.No. 7512
+1cc to Mr.B.Sundarapandian, Advocate, S.R.No. 8457

Crl.O.P.Nos.30140 of 2010 &
629 of 2011 and
M.P.Nos.1 of 2010, 1 of 2011 &
1 of 2012

GN(04/02/2019)