IN THE HIGH COURT OF JUDICATURE AT MADRAS

RESERVED ON : 14.08.2019

DATE OF DECISION : 30.08.2019

CORAM

THE HON'BLE MR.JUSTICE M.SUNDAR

W.P.Nos.7135 and 7138 of 2019
and
W.M.P.Nos.15658, 7859, 7860, 7861 and 7862 of 2019

Worldpart Ltd.,
Julia House,
3 Themistocles Dervis Street,
CY-1066, Nicosia, Cyprus,
represented by its Authorized Signatory
Mr.Zulfikar Mustaqbhai Trivedi ..Petitioner in both writ petitions

Vs.

Assistant Commissioner of Income-tax,
International Taxation 2(2),
4th Floor, BSNL Bhavan, Tower-I,
No.16, Greams Road,
Chennai-600 006. .. Respondent in both writ petitions

W.P.No.7135 of 2019 is filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records of the respondent contained in its impugned final assessment order dated 25.2.2019 bearing Order No.ITBA/AST/S/143(3)/2018-19/1015158673(1) passed under sub-section (3) of section 144C read with section 143(3) of the Income Tax Act, 1961 for the Assessment Year 2015-16 and to quash the same as being without jurisdiction and void ab initio and to consequently direct the respondent to accept the return of income as filed by the petitioner for the assessment year 2015-16 and process the refunds accordingly and pass such other or further orders as this Hon'ble Court may deem fit in the facts and circumstances of the case.

W.P.No.7138 of 2019 is filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records of the respondent contained in its impugned draft assessment order dated 24.12.2018 bearing Order No.ITBA/AST/F/144C/2018-19/1014525544(1) passed under section 144C read with section 143(3) of the Income Tax Act, 1961 for the Assessment year 2015-16 and to quash the same as being without jurisdiction and void ab initio and to consequently direct the respondent to accept the return of income as filed by the petitioner for the Assessment year 2015-16 and process the refunds accordingly and pass such other or further orders as this Hon'ble Court may deem fit in the facts and circumstances of the case.

For Petitioner : Mr.Kamal Sawhney
for Mr.Arun Karthik Mohan

For Respondent : Ms.Hema Muralikrishnan,
Senior Standing Counsel

COMMON ORDER

This common order will dispose of both these writ petitions. Writ petitioner is a company incorporated in Cyprus and is therefore, a foreign company, but inter-alia has made investments in India and is an Assessee qua 'Income Tax Act, 1961' ('IT Act' for brevity).

2 This case was originally reserved on 8.8.2019 and thereafter, it was listed again for clarification on 14.8.2019 on a request made by learned counsel for writ petitioner. After hearing both learned counsel, the matter was reserved on that day.

3 Assessment under IT Act for writ petitioner company for the assessment year 2015-16 (hereinafter 'said AY' for clarity) is the subject matter of instant writ petitions.

4 For said AY, writ petitioner company filed returns on 10.02.2016 showing gross total income of Rs.22,89,76,090.00, admitted that it is liable to pay income tax at 10% of gross total income, but vide the return, claimed a refund of Rs.4,57,95,220.00 on the ground that writ petitioner company is a deductee qua 'Tax Deducted at Source' ('TDS' for brevity) to the tune of Rs.6,86,92,827.00.

5 The case of writ petitioner Assessee was selected for scrutiny and a notice under section 143(2) of IT Act being notice dated 28.7.2016 was issued to writ petitioner assessee. Thereafter, on 26.11.2018, a notice under section 142(1) of IT Act calling for details was also sent. Writ petitioner assessee submitted details called for. Personal hearings were also held on 3.8.2016, 3.12.2018 and 19.12.2018. After considering the returns, replies and the submissions made in the personal hearings, the respondent passed an order dated 24.12.2018 being

order No.ITBA/AST/F/144C/2018-19/1014525544(1) (this order shall hereinafter be referred to as' impugned draft assessment order' for the sake of convenience and clarity).

6 Post impugned draft assessment order, petitioner company sent communications dated 21.1.2019 and 19.2.2019 raising certain objections, but a final assessment order being order dated 25.2.2019 bearing order No.ITBA/AST/S/143(3)/2018-19/1015158673(1) (hereinafter 'impugned final assessment order' for the sake of convenience and clarity) came to be passed.

7 To be noted, in W.P.No.7138 of 2019, impugned draft assessment order has been assailed and in W.P.No.7135 of 2019, impugned final assessment order has been assailed.

8 Notwithstanding very many contentions raised in the affidavits filed in support of writ petitions, counter affidavit filed by respondent Revenue in W.P.No.7135 of 2019 and common rejoinder affidavit filed by writ petitioner, the submissions made by learned counsel on both sides in the hearing turns on one pivotal point and that is jurisdictional fact qua impugned draft and final assessment orders.

9 It is the specific submission of learned counsel for writ petitioner that impugned draft assessment order has been made under section 144C of IT Act, that for invoking powers under section 144C of IT Act, it is imperative that respondent should propose to make variations in the income or loss returned by the Assessee and that such variations in income or loss should be prejudicial to the interest of Assessee.

10 In the instant case, there is no disputation or disagreement that respondent has not made any variation in income returned by writ petitioner Assessee.

11 In response to this lone and pivotal submission, learned counsel for Revenue submitted that while no variation has been made by the respondent qua income returned by writ petitioner Assessee, variation has been made qua tax payable by writ petitioner assessee. Writ petitioner assessee while submitting returns for said AY, has computed tax at 10% of the gross total income, but vide impugned draft assessment order and impugned final assessment order, writ petitioner now has to pay tax at 20%. Saying so, learned Revenue counsel submitted that as assessee has to pay tax at a higher rate, it is prejudicial to the interest of assessee and therefore, Revenue had thought it fit to give an opportunity to writ petitioner assessee by sending the impugned draft assessment order. It was also pointed

out that an alternate remedy is available to the writ petitioner assessee by way of an appeal under section 246A of IT Act and writ petitioner could have taken dispute resolution route and gone to the DRP.

12 This court now first embarks upon the exercise of examining whether there is any jurisdictional fact qua Section 144C being invoked by the respondent. Learned counsel for writ petitioner pressed into service *Southern Petrochemical Industries Corporation Ltd. Vs. Income tax Officer* reported in *[2009] 224 CTR 90 (Madras)* judgment and submitted that respondent cannot resort to section 144C when there is no variation in income returned by writ petitioner assessee.

13 Per contra, learned Revenue counsel emphatically submitted that *Southern Petrochemical* case is clearly distinguishable. It was submitted by learned Revenue counsel that *Southern Petrochemical* case was in a regular tax case appeal under section 260A of IT Act and a perusal of the substantial question of law on which the appeal was decided will reveal that the issue before the Court was whether the Tribunal was right in holding that provisions of section 144B of IT Act are attracted and as to whether reference to IAC was in accordance with section 144B of IT Act on the facts and circumstances of the case. It was further submitted by learned Revenue counsel that the facts and circumstances of *Southern Petrochemical* case is completely different and distinguishable. It was submitted that, it was a case where the Assessee declared total assessable income as nil, after adjusting carry forward business loss, unabsorbed depreciation that was carried forward subject to disallowances and claim under section 80J of IT Act. Saying so, it was argued that *Southern Petrochemical* case turned on the principle that depreciation cannot be thrust on any assessee.

14 This Court carefully considered the rival submissions in this regard. A perusal of *Southern Petrochemical* case reveals that relevant substantial question of law as can be culled out from the CTR case journal placed before this Court reads as follows :

> "(i)Whether on the facts and in the circumstances of the case, the Tribunal was right in holding that the provisions of section 144B of the IT Act, 1961 are attracted and the reference to the IAC was in accordance with the provisions of section 144B?"
>
> (*Underlining made by this Court to supply emphasis and highlight*)

15 Paragraph 2 of *Southern Petrochemical* case which gives facts in a nutshell reads as follows :

> "2.The assessee is engaged in the manufacture and marketing of fertilizers etc. The return of income for the assessment year, 1980-81 was filed on 27th June, 1980 showing an income of Rs.10,91,22,540 subject to disallowances and the claim under s.80J of the IT Act, and after adjusting the carry forward business loss to the extent of Rs.10,86,03,271 and the unabsorbed depreciation carried forward to the extent of Rs.5,19,269, declared its total assessable income as 'nil'. Subsequently, on 11th Dec, 1980, it filed a revised return, again showing 'nil' income, but the difference between the original return filed and the revised return filed on 11th Dec, 1980 related to withdrawal of depreciation claimed under various heads and by carrying forward the loss of the earlier years to a greater extent."

16 The principle that depreciation cannot be thrust on any assessee is contained in paragraph 5 and relevant portion of paragraph 5 is as follows :

> "5.Mrs.Pushya Sitaraman, learned senior standing counsel appearing for the Revenue, while conceding that depreciation cannot be thrust on any assessee would submit that at the time when the assessment order was passed and the proposal was made which is dated 29th Aug, 1982, the law had not been settled and therefore, there is nothing wrong in the reference made under section 144B and it was always subject to the IAC accepting the explanation given by the assessee. ...."

17 This court after a careful analyse of rival submissions and the case law is convinced that the submission of learned Revenue counsel that *Southern Petrochemical* case is distinguishable deserves to be accepted for more than one reason, as *Southern Petrochemical* case turns on section 144B which is different from section 144C which we are now concerned with, more importantly the facts scenario is completely different and the substantial question of law itself makes it clear that answer to substantial question of law is on the facts and circumstances of the case. In this regard, this court reminds itself of the celebrated *Padma Sundara Rao* case being *Padma Sundara Rao Vs. State of Tamil Nadu* reported in *(2002) 3 SCC 533*, the relevant paragraph is paragraph 9 and the same reads as follows :

> "9......... There is always peril in treating the words of a speech or judgment as though they are words in a legislative enactment, and it is to be remembered that

> judicial utterances are made in the setting of the facts of a particular case, said Lord Morris in *Herrington* v. *British Railways Board* [(1972) 2 WLR 537 : 1972 AC 877 (HL) [Sub *nom British Railways Board* v. *Herrington*, (1972) 1 All ER 749 (HL)]]. Circumstantial flexibility, one additional or different fact may make a world of difference between conclusions in two cases."

18 Further more, *Southern Petrochemical* case is a matter where Revenue counsel conceded that depreciation cannot be thrust on any assessee. There is no such scenario in the instant case.

19 As far as argument predicated on jurisdictional fact is concerned, jurisdictional fact should be such that, absent a particular fact, the authority should be completely denuded of its powers to make impugned proceedings. This court reminds itself that unlike *Southern Petrochemical* case which is a regular tax case appeal, this is a case under writ jurisdiction wherein there is no disputation that writ petitioner has an alternate remedy. Therefore, jurisdictional fact should be so striking that it strikes at the very root of the exercise of the power by the authority making the impugned order. To be noted, there is further discussion regarding alternate remedy in the latter part of this order infra. Be that as it may, suffice to say that this court is unable to convince itself that (from a reading of the language in which section 144C of IT Act is couched) respondent is completely denuded of powers to make draft and final assessment orders in cases where the rate at which tax is to be paid by the assessee is put in issue. In any event, as this court agrees with the submission of learned Revenue counsel that *Southern Petrochemical* case is clearly distinguishable on facts, it may not be necessary to delve further into this aspect of the matter.

20 This takes us to the next limb of the argument which is predicated on limitation. It was submitted by learned counsel for writ petitioner that proper course for the respondent would have been to pass an assessment order under section 143(3) of IT Act, limitation for the same had elapsed and therefore, section 144C route has been taken to circumnavigate limitation. Responding to this, learned Revenue counsel pointed out that said AY being 2015-16, it is prior to 01.06.2016 when limitation was two years. Thereafter, in the clarificatory hearing on 14.08.2019, by placing reliance on section 153(1) of IT Act, it was argued by learned counsel for writ petitioner that it is 21 months. This makes it important to look into the manner in which

writ petitioner has projected / articulated limitation ground in the affidavit filed in support of the writ petition. Relevant paragraph is paragraph 20(M) and the same reads as follows :

> "M.That no further action shall be taken in the case of the Petitioner since the limitation to pass an order under sub-section (3) of Section 143 of the Act has already expired. Since Section 144C of the Act is not applicable in the Petitioner's case, the limitation to pass an assessment order under sub-section (3) of Section 143 of the Act for the concerned AY 2015-16 was 21 months as per Section 153 of the Act and the same expired on 31.12.2017. However, the Respondent had intimated the Petitioner vide email dated 15.12.2017 that a reference has been sent to Foreign Authorities under the Exchange of Information. It is submitted that in case of such reference, as per clause (x) of Explanation 1 to Section 153 of the Act, the period from the date of making reference for exchange of information to the date of receipt of such information by the Department or one year whichever is less is excluded from the limitation period. Further as per the first proviso to explanation 1 to Section 153 of the Act, if after exclusion of the above period, the Department is left with less than 60 days to pass the assessment order, such limitation is extended to 60 days. While the Petitioner had requested for copy of order sheet to verify the application of the aforementioned provisions on limitation in the present case and the same has not been provided to the Petitioner, it is submitted that, *without prejudice*, even if it is presumed that the reference was made by the Respondent on 15.12.2017, i.e. the date on which the Petitioner was intimated, after excluding the outer limit of one year, the period available to the Respondent was merely 15 days from 15.12.2018 which gets extended to 60 days by the application of the first *proviso* to Explanation 1 to Section 153 of the Act. Therefore, counting from 15.12.2018, the limitation to pass the final assessment order comes to 13.02.2019 which has already expired. Hence, the Respondent ought not to take any further action in the present case and any such further action taken shall be void for being barred by limitation."

21 A perusal of the manner in which limitation plea has been projected or in other words, challenge to the impugned draft and final assessment orders insofar as it is predicated on limitation plea is concerned, it comes out clearly that it is a mixed question of fact and law. It is not a pristine question of

law. The aforesaid manner in which limitation plea has been articulated by writ petitioner in the affidavit filed in support of the writ petition is clearly subjected to disputation and disagreement by revenue. Therefore, this court has no hesitation in holding that on the facts and circumstances of the instant case, as the plea of limitation turns on facts and as it is clearly not a pristine question of law and as it at best qualifies as mixed question of law and facts, it would be appropriate to not to decide facts in a writ petition and leave it to appellate authority to decide on facts.

22 This takes us to another limb of the same argument. Learned Revenue counsel pointed out that with regard to previous assessment year, namely 2014-15, the same procedure of passing a draft assessment under section 144C was adopted with regard to writ petitioner assessee, writ petitioner asseessee did not assail the said procedure much less raise the jurisdictional fact issue, on the contrary, filed a regular statutory appeal to appellate authority and the appellate authority also passed a detailed order on 25.6.2018 dismissing the writ petitioner assessee’s appeal.

23 It was pointed out by learned Revenue counsel before the first appellate court that writ petitioner Assessee did not appear and though writ petitioner assessee did not appear in its capacity as appellant, appellate authority has passed an order on merits. In other words, order dated 25.6.2018 was on merits, is learned Revenue counsel’s say. This was contested by learned counsel for writ petitioner by saying that writ petitioner has not given legal quietus to this order and that the same is being contested in the Tribunal. It may not be necessary to delve further into this controversy, because in the considered view of this court, it is a fairly well settled legal principle that assessee cannot be precluded from raising a particular issue merely because it has not raised the issue in the previous assessment years. In this regard, this Court reminds itself of *Devilal Modi* case. In *Devilal Modi Vs. Sales Tax Officer, Ratlam and others [AIR 1965 SC 1150*] case, Hon'ble Mr.Justice Gajendragadkar, speaking for the Constitution Bench of Hon'ble Supreme Court, held that assessment orders passed under the Sales Tax Act for successive assessment years can be assailed on new points, though all assessment orders are passed under the same provision of law. In this very judgment, the Constitution Bench of Hon'ble Supreme Court also held that in cases of this nature, doctrine of res judicata and constructive res judicata are not to be applied strictly to proceedings under Articles 226 and 32 of the Constitution of India.

24 Therefore, it cannot be gainsaid by Revenue counsel that the argument, more so an argument pertaining to jurisdictional facts cannot be raised by assessee merely because assessee had not raised it in the previous assessment year.

25 Before proceeding further with discussion and dispositive reasoning in this regard, this court deems it appropriate to have a brief over view of what is the basis on which Revenue is contending that the rate of tax payable by writ petitioner assessee is 20% and not 10%. Writ petitioner assessee has paid tax at the rate of 10% on the gross total income by placing reliance on a Treaty between India and Cyprus. To state with specificity, by placing reliance on Article 11 of India Cyprus Treaty. By going into the holding structure of writ petitioner assessee company and examining who the beneficial owner is, in the light of India Cyprus Treaty which is a 'Double Taxation Avoidance Agreement' ('DTAA' for brevity), Revenue's case is, the beneficial owners and the holding structure of the writ petitioner company is such that the Indian company in which investment was made is only a company which acted as a conduit or an intermediary for the purpose of obtaining tax benefits which according to the Revenue is unjustified benefits.

26 It may not be necessary to delve into these aspects of the matter any further. Suffice to say that the basis on which Revenue is taking the stand that writ petitioner assessee is liable to pay tax at the rate of 20% and not at beneficial rate of 10% based on Indian Cyprus DTAA is after enquiry into the holding structure of writ petitioner assessee company and after enquiry into the benefiticial owner aspect qua writ petitioner company.

27 Having answered the jurisdiction fact plea, the trajectory of discussion now should necessarily move towards alternate remedy. There is no disputation or disagreement that alternate remedy is available to writ petitioner Assessee under section 246A of IT Act. In this regard, a judgment of this Hon'ble Court made in *Martech Peripherals (P.) Ltd. Vs. Deputy Commissioner of Income-tax, Company Circle IV(1), Chennai* reported in *[2017] 81 taxmann.com 73 (Madras)* was pressed into service by learned counsel for writ petitioner. A Hon'ble Single Judge of this court had held that not entertaining a writ petition when there is alternate remedy is only a matter of self restraint employed by Courts. Hon'ble Single Judge held that alternate remedy by itself does not exclude the jurisdiction or power of this court to entertain a writ petition. This court cannot have any disagreement on this proposition. However, this *Martech* case does not come to the aid of the writ petitioner,

because the ground of absence of jurisdiction or jurisdictional fact has been negatived by this court in this case. In *Martech* case, Hon'ble Single Judge had held that writ petition can be entertained even when there is alternate remedy when challenge is on the ground of absence of jurisdiction and / or breach of principles of natural justice. There can absolutely be no disagreement on this proposition. In this case, there is no complaint of violation of principles of natural justice. The complaint is only with regard to absence of jurisdiction, i.e., jurisdictional fact, but that has been negatived as alluded to supra. This therefore leads us to the conclusion that while principle in *Martech* case is clearly indisputable, it does not help the writ petitioner in the instant case.

28 While on alternate remedy, this court deems it appropriate to make a short elucidation on alternate remedy and exercise of writ jurisdiction. This court is clear in its mind that the rule of alternate remedy being a self imposed restraint qua writ courts, is clearly not a rule of compulsion, but only a rule of discretion. In other words, alternate remedy rule is not an absolute rule. Though alternate remedy rule is not an absolute rule, in a long line of authorities, Hon'ble Supreme Court has repeatedly held that alternate remedy shall be exercised in cases of (a) absence of jurisdiction, (b) violation of principles of natural justice, and (c) order being passed disregarding well settled laws of land, etc., To be noted, this is not a comprehensive list, but only an illustrative list which is set out only for the limited purpose of appreciating this instant order.

29 This court reminds itself of a leading judgment of Hon'ble Supreme Court in Dunlop case being *Assistant Collector of Central Excise Vs. Dunlop India Ltd.* reported in *(1985) 1 SCC 260*. Relevant paragraph is paragraph 3 and the same reads as follows :

> "3.In *Titaghur Paper Mills Co. Ltd.* v. *State of Orissa* [(1983) 2 SCC 433 : 1983 SCC (Tax) 131 : 1983 Tax LR 2905 : (1983) 142 ITR 663 : (1983) 53 STC 315] A.P. Sen, E.S. Venkataramiah and R.B. Misra, JJ. held that where the statute itself provided the petitioners with an efficacious alternative remedy by way of an appeal to the Prescribed Authority, a second appeal to the tribunal and thereafter to have the case stated to the High Court, it was not for the High Court to exercise its extraordinary jurisdiction under Article 226 of the Constitution ignoring as it were, the complete statutory machinery. That it has become necessary, even now, for us to repeat this admonition is indeed a matter of tragic concern to us. Article 226 is not

meant to short-circuit or circumvent statutory procedures. It is only where statutory remedies are entirely ill-suited to meet the demands of extraordinary situations, as for instance where the very vires of the statute is in question or where private or public wrongs are so inextricably mixed up and the prevention of public injury and the vindication of public justice require it that recourse may be had to Article 226 of the Constitution. But then the Court must have good and sufficient reason to bypass the alternative remedy provided by statute. Surely matters involving the revenue where statutory remedies are available are not such matters. We can also take judicial notice of the fact that the vast majority of the petitions under Article 226 of the Constitution are filed solely for the purpose of obtaining interim orders and thereafter prolong the proceedings by one device or the other. The practice certainly needs to be strongly discouraged."

(*Underlining made by this court to supply emphasis and highlight*)

30 This court also reminds itself of *Satyawati Tandon case* rendered a quarter of a century later being *United Bank of India Vs. Satyawati Tondon and others* reported in *(2010) 8 SCC 110*.

31 *Satyawati Tondon* principle is to the effect that when it comes to matters pertaining to Tax, Cess, revenue, etc., rule of alternate remedy should be applied with utmost rigour. To be noted, *Satyawati Tandon* principle was reiterated by Hon'ble Supreme Court in K.C.Mathew case being *Authorized Officer, State Bank of Travancore Vs. Mathew K.C.* reported in *(2018) 3 SCC 85*. Relevant paragraph in *K.C.Mathew* case is paragraph 10 and the same reads as follows :

"10.In *Satyawati Tondon* [*United Bank of India* v. *Satyawati Tondon*, (2010) 8 SCC 110 : (2010) 3 SCC (Civ) 260] the High Court had restrained [*Satyawati Tondon* v. *State of U.P.*, 2009 SCC OnLine All 2608] further proceedings under Section 13(4) of the Act. Upon a detailed consideration of the statutory scheme under the SARFAESI Act, the availability of remedy to the aggrieved under Section 17 before the Tribunal and the appellate remedy under Section 18 before the Appellate Tribunal, the object and purpose of the legislation, it was observed that a writ petition ought not to be entertained in view of the alternate statutory remedy available holding: (SCC pp. 123 & 128, paras 43 & 55)

"*43*. Unfortunately, the High Court overlooked the settled law that the High Court will ordinarily not entertain a petition under Article 226 of the

> Constitution if an effective remedy is available to the aggrieved person and that this Rule applies with greater rigour in matters involving recovery of taxes, cess, fees, other types of public money and the dues of banks and other financial institutions. In our view, while dealing with the petitions involving challenge to the action taken for recovery of the public dues, etc. the High Court must keep in mind that the legislations enacted by Parliament and State Legislatures for recovery of such dues are a code unto themselves inasmuch as they not only contain comprehensive procedure for recovery of the dues but also envisage constitution of quasi-judicial bodies for redressal of the grievance of any aggrieved person. Therefore, in all such cases, the High Court must insist that before availing remedy under Article 226 of the Constitution, a person must exhaust the remedies available under the relevant statute.
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> *55*. It is a matter of serious concern that despite repeated pronouncement of this Court, the High Courts continue to ignore the availability of statutory remedies under the DRT Act and the SARFAESI Act and exercise jurisdiction under Article 226 for passing orders which have serious adverse impact on the right of banks and other financial institutions to recover their dues. We hope and trust that in future the High Courts will exercise their discretion in such matters with greater caution, care and circumspection.”"

32 It comes out clearly from the aforesaid judgment of Hon’ble Supreme Court that when it comes to fiscal law, rule of alternate remedy should be applied with utmost rigour.

33 Owing to all that have been set out thus far, this court does not find any ground to interfere with the impugned orders in writ jurisdiction. Both writ petitions fail and the same are dismissed, albeit preserving the rights of the writ petitioner to pursue the case by resorting section 246A of IT Act. If such a course is adopted, it is made clear that all questions in the instant writ petitions are left open. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner of Income-tax,
International Taxation 2(2),
4th Floor, BSNL Bhavan, Tower-I,
No.16, Greams Road,
Chennai-600 006.

+1 cc to M/s.Arun Karthik Mohan,Advocate Sr.No. 75834
+1 cc to M/s.Hema Murali Krishnan, Advocate Sr.No.76052

AKM/30.09.19/13P-4C /
AKM/31.10.19

order in
W.P.Nos.7135 and 7138 of 2019