IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 29.03.2019

Order Reserved on: 20.03.2019	Order delivered on: 29.03.2019

CORAM :

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM
AND
THE HONOURABLE MRS.JUSTICE V.BHAVANI SUBBAROYAN

W.A.Nos.595 to 598 of 2014, 926 and 927 of 2012
and M.P.No.1 of 2014 in W.A.No.595 of 2014,
M.P.Nos.1 to 1 and 2 to 2 of 2014 in W.A.Nos.596 to 598 of 2014
and W.P.Nos.21755 to 21758 of 2014

W.A.Nos.595 to 598 of 2014

M/s.Deekay Exports Ltd.,
Rep. By its Managing Director,
219, Lal Bahadur Sastri St.,
Puducherry. ... Appellant in all the Appeals/
Petitioner in all the writ petitions

-vs-

1.The Union Territory of Puducherry,
rep. By its Chief Secretary, Puducherry.

2.The Commercial tax Officer (IAC),
CT Complex, 100 Feet Road,
Puducherry. ... Respondents in all the
Appeals/
Respondents in all Wps.

COMMON PRAYER: Writ appeals filed under Clause 15 of Letters and Patents Act against the order made in W.P.Nos.24271 to 24274 of 2011 dated 11.03.2014.

W.A.Nos.926 and 927 of 2012

M/s.Deekay Exports Ltd.,
Rep. By its Managing Director,
R.S.No.99/3-6, Cuddalore Road,
Madukarai, Pondicherry. ... Appellant in both the
appeals

-vs-

1.The Union of India rep. By
The Union Territory of Puducherry,
Throught its Chief Secretary,
Pondicherry.

2.The Commercial tax Officer (IAC),
Pondicherry. ... Respondents in both the appeals

COMMON PRAYER: Writ appeals filed under Clause 15 of Letters and Patents Act against the order made in W.P.Nos.22004 and 22005 of 2004 dated 27.09.2011.

WP No.24271 of 2011:-
To call for the records of the second respondent in his proceedings No.703910/ CTO (IAC)/ 2004-05 quash the notice dated 28.09.2011 issue therein and further direct the second respondent to grant exemption to the petitioner in view of the fulfillment of the condition prescribed in G.O. No.35/99/ F.2 dated 30.03.1999

WP No.24272 of 2011
To call for the records of the second respondent in his proceedings No.703910/ CTO (IAC)/ 2005-06 quash the notice dated 28.09.2011 issue therein and further direct the second respondent to grant exemption to the petitioner in view of the fulfillment of the condition prescribed in G.O. No.35/99/ F.2 dated 30.03.1999

WP No.24273 of 2011
To call for the records of the second respondent in his proceedings No.703910/ CTO (IAC)/ 2006-07 quash the notice dated 28.09.2011 issue therein and further direct the second respondent to grant exemption to the petitioner in view of the fulfillment of the condition prescribed in G.O. No.35/99/ F.2 dated 30.03.1999

WP No.24274 of 2011:-To call for the records of the second respondent in his proceedings No.703910/ CTO (IAC)/ 2007-08 quash the notice dated 28.09.2011 issue therein and further direct the second respondent to grant exemption to the petitioner in view of the fulfillment of the condition prescribed in G.O. No.35/99/ F.2 dated 30.03.1999

WP No.21755 of 2014:-To call for the records of the second respondent in No.703910/ CTO-IAC/2004-05 and quash the order dated 30.06.2014 issued therein.

WP No.21756 of 2014:-To call for the records of the second respondent in No.703910/ CTO-IAC/2005-06 and quash the order dated 30.06.2014 issued therein.

WP No.21757 of 2014:-To call for the records of the second respondent in No.703910/ CTO-IAC/2006-07 and quash the order dated 30.06.2014 issued therein.

WP No.21758 of 2014:-To call for the records of the second respondent in No.703910/ CTO-IAC/2007-08 (April 07) and quash the order dated 30.06.2014 issued therein.

WP No.22004 of 2004:-

Petition under Article 226 of the Constitution of India, praying for issue of a writ of Certiorarified Mandamus to call for the records of the impugned proceedings of the second respondent herein in PGST NO.703910/2004 on his filed quash the proceedings dated 28.06.2004 issued therein to the petitioner and further direct the 2nd respondent to grant to the petitioner therein exemption from payment of Sales Tax.

WP No.22005 of 2004:-

Petition under Article 226 of the Constitution of India praying for issue of a Writ of declaration declaring the second condition contained under the first proviso to G.O.No.35/99/F2 dated 30.03.1999, namely "should have alrady invested in the infrastructure required for such industries, " as illegal and ultra vires' in the light of the law laid down by this Hon'ble Court in W.P.No.10716/200 etc., dated 08.06.2001 and also in W.P.No.23413 of 2001 dated 29.11.2001.

For Appellant in all Writ Appeals and Petitioner in all the Writ Petitions : Mr.N.Venkataraman Senior Counsel for Mr.K.Magesh

For Respondents in all Writ Appeals and Petitioner in all the Writ Petitions : Mr.T.P.Manoharan Senior Counsel for Government Pleader (Pondicherry)

COMMON JUDGMENT

(Judgment was delivered by T.S.Sivagnanam, J.)

W.A.Nos.926 and 927 of 2012 are directed against the common order in W.P.Nos.22004 and 22005 of 2004 dated 27.09.2011. The said writ petitions were filed challenging the assessment orders under the provisions of the Pondicherry General Sales Tax Act (PGST Act) for the assessment year 2003-04 and for a writ of Declaration to declare the second condition contained under the First Proviso to G.O.Ms.No.35/99/F.2 dated 30.03.1999 is illegal and ultravires.

2.Along with the appeals, three writ petitions have been tagged in which the petitioner/appellant has challenged the order passed by the Assessing Officer, namely, the Commercial Tax Officer, Pondicherry assessing the petitioner/appellant to tax under Section 13(2) of PGST Act r/w. Section 81 of Pondicherry Value Added Tax Act, 2007)PVAT Act) for the assessment years 2005-06, 2006-07 and 2007-08.

3.Writ Appeal Nos.595 to 598 of 2014 were filed challenging the common order in W.P.Nos.24271 to 24274 of 2011 dated 11.03.2014. In the said writ petitions, the appellant challenged the notices dated 28.09.2011 issued by the Assessing Officer under the provisions of the PGST Act proposing that the claim made by the appellant for exemption for the relevant period is proposed to be rejected and the entire turnover is proposed to be taxed at 35% as per Sl.No.1 under Part-L of the First Schedule of PGST Act r/w. Section 81(4) of PVAT Act. These notices were issued for the assessment years 2004-05, 2005-06, 2006-07 and 2007-08. The writ petitions were dismissed by the learned Single Bench. As the legal issue involved in all these cases are identical, namely, as to whether the appellant is entitled for exemption from payment of sales tax, all the writ appeals as well as the writ petitions were heard together and are disposed by this common judgment/order.

4.As pointed out earlier the question to be decided in these cases is whether the appellants can claim exemption under the provisions of the PGST Act exempting the tax payable under the said Act on the turnover from the sales of goods manufactured by them in their industry located in the Union Territory of Pondicherry. The Government of Pondicherry in exercise of its powers conferred under Sub-section (3) of Section 19 of the PGST Act and in supersession of G.O.Ms.No.6/74/Fin.(CT) dated 01.04.1974 exempted the tax payable under the said Act on the turnover from the sales of goods manufactured by the small scale industries which went into production on or after 06.11.1969 and all industries other than small scale industries which went into production on or after 01.04.1971 as certified by the Director of Industries, Pondicherry. The exemption in respect of the above said industries was effective and valid for a period of five years from the date of commencement of production vide notification issued in G.O.Ms.No.15/74/Fin.(CT) dated 25.06.1974. The Government of Pondicherry in exercise of powers conferred under Sub-section (3) of Section 19 of the PGST Act and in partial modification of the notification issued under G.O.Ms.No.15/74/Fin.(CT) dated 25.06.1974, the Government exempted all industries in Karaikal and Mahe regions of the Union Territory commencing production on or after the date of issue of the said notification and on being so certified by the Director of Industries, Pondicherry, from the payment of tax under the said Act on the turnover from the sales of goods manufactured by such industries for a period of ten years from the date of commencement of such production.

5.The Government of Pondicherry by notification in G.O.Ms.No.35/99/F.2 dated 30.03.1999 amended notification in G.O.Ms.15/74/Fin.(CT) dated 25.06.1974 r/w. G.O.Ms.No.164/86/F6 dated 29.09.1986 excluding three categories of industries from being eligible for exemption from tax payable under the PGST Act. This was made applicable to new industries commencing production of any of the items mentioned in the notification. The Proviso granted relief to industries or their branches who have obtained any license before 01.04.1999, have already invested in the infrastructure required for such industries and have not availed any benefit of sales tax exemption, they were allowed to avail the general exemption available to all industries in the said notification dated 30.03.1999. The notification came into force with effect from 01.04.1999. The Government vide G.O.Ms.No.36/2000/F.2 dated 21.07.2000 while reiterating the discontinuance of exemption made in notification issued in G.O.Ms.No.15/74/Fin.(CT) dated 25.06.1974 and G.O.Ms.No.164/86/F.6 dated 29.09.1986 provided for exemption in respect of industries subject to fulfilling certain conditions. To put it in simpler terms the notification granted relief to those industries which were in the pipe-line but the important condition is that they should start production within two years from the date of issue of notification i.e. two years from 21.07.2000 i.e. they should have commenced the production on or before 20.07.2002.

6.The appellant's case before the learned Single Bench is that they are entitled to the benefit of exemption notification in G.O.Ms.No.35/99/F.2 dated 30.03.1999. This argument was rejected by the learned Single Bench and the appellant is before us by way of these writ appeals. The other set of writ appeals as mentioned earlier, challenged the show cause notices proposing to reject the claim for exemption and assess the entire turnover to tax under the PGST Act. Those writ petitions were also dismissed. Subsequently, since the assessee did not file the objections, the proposal in the show cause notices were confirmed and orders have been passed. These have been challenged by the appellant in the writ petitions.

7.Mr.N.Venkataraman, learned Senior Counsel appearing for the appellant would fairly submit that the argument which he now proposes to advance before us by referring to G.O.Ms.No.36/2000/F.2 dated 21.07.2000 was not argued before the learned Single Bench, yet the appellant may be given an opportunity to go back to the Assessing officer and file its objections as the appellant has been able to gather a bunch of documents which clearly show that the benefit of G.O.Ms.No.36/2000/F.2 dated 21.07.2000 has been extended to an industry which is engaged in the manufacture of Indian Made Foreign Liquor and the appellant alone has been singled out. In this regard, the learned Senior Counsel referred to the list of dates and events to show that the appellant had obtained the provisional certificate of registration from the Directorate of Industries, Pondicherry on 16.05.1996 after which they obtained permission from the Panchayat, applied for manufacturing license on 23.06.1998, obtained permission from the Department of Agriculture to utilize the existing tube well, submitted a further application for manufacturing license on 30.03.2000, obtained no objection certificate from the Pondicherry Pollution Control Board and consent to establish the unit vide proceedings dated 21.09.2000, obtained approval from the Chief Inspector of Factories and Boilers on 26.09.2000, obtained approval from the Pondicherry Planning Authority and secured building plan permit during November 2000, since manufacturing license was not granted, a request was made to the Department on 01.03.2001, license fee for issuance of Distillery License by the Excise Department was remitted on 14.05.2001 and after inordinate delay of three years factory license was issued on 14.05.2003. Subsequently, the distillery manufacturing license was granted by the appellant on 26.06.03 and they commenced production on 04.09.2003. After referring to the above factual details, the learned Senior Counsel submitted that the case of the appellant would squarely fall within the four corners of the exemption notification in G.O.Ms.No.36/2000/F.2 dated 21.07.2000 and this aspect was not placed before the learned Single Bench since the appellant had no knowledge of the Governmental action and that they had extended the benefit to another industry which was engaged in the manufacture of Indian Made Foreign Liquor. Thus the submission of the learned Senior Counsel is to remand the matters for fresh consideration to the Assessing Officer so as to consider all the contentions of the appellant afresh.

8.Mr.T.P.Manoharan, learned Senior Counsel appearing for the respondents would submit that the writ appeals are devoid of merits, the appellant cannot be permitted to canvas a new ground which was never canvassed before the learned Writ Court. Further, even assuming G.O.Ms.No.36/2000/F.2 dated 21.07.2000 is applicable to the appellant, yet they will not be entitled to exemption since they have not started production within two years from the date of the said notification, i.e. two years from 21.07.2000. As admittedly the commercial production was started by the appellant only on 04.09.2003. Therefore, it is submitted that the appeals being devoid of merits, may be rejected.

9.We have elaborately heard the learned Senior Counsels on either side and given our anxious consideration to the facts and circumstances of the cases on hand.

10.Before we proceed to examine the correctness of the contentions raised by the learned counsels we need to add a caveat. We are called upon to examine the effect of an exemption notification. As held by the Hon'ble Supreme Court strict interpretation is to be given to an exemption notification, such interpretation shall lien in favour of the revenue. The Court cannot add words to an exemption notification and should construe the notification as it is and as worded. Bearing in mind this legal principle we proceed. The learned Senior Counsel appearing for the appellant argued for a remand of the matters to the Assessing officer for fresh consideration. We do not accept such a prayer for more than one reason. Firstly, the writ petition was of the year 2004. In one of the writ petitions, the appellant/petitioner prayed for a writ of Declaration to declare the second condition contained in G.O.Ms.No.35/99/F.2 dated 30.03.1999 as illegal and ultravires. Thus the learned Writ Court was called upon to rule on the declaratory relief prayed for. The appellant has been unsuccessful before the learned Writ Court. These appeals were preferred in the year 2012 and had been pending before this Court for seven long years. Therefore, at this juncture, we do not propose to remand the matters to the Assessing Officer for a fresh decision and we will take a decision on the merits of the matter.

11.The prayer sought for in the writ petitions was to declare the second condition contained in the First Proviso to G.O.Ms.No.35/99/F.2 dated 30.03.1999 as illegal and ultravires. For better understanding, the said Government Order is quoted herein below:

G.O.Ms.No.35/99/F.2 dated 30.03.1999

In exercise of the powers conferred by Section

19 of the Pondicherry General Sales Tax Act, 1967 (Act No.6 of 1967) the Lieutenant-Governor, Pondicherry, being satisfied that it is necessary so to do in the public interest, is pleased to further amend the Notification issued in G.O.Ms.No.15/74/Fin.(CT), dated 25th June 1974 read with G.O.Ms.No.164/86/F6 dated 29th September, 1986 of the Finance Department, Pondicherry, to the extent that the new industries commencing production of any of the following items,-

(i) Indian Made Foreign Liquor;

(ii) Generators, their spare parts, accessories, radiators, their spare parts and accessories; or

(iii) Soaps, soap powders and detergents in all their forms, on or after 1st April, 1999 shall not be eligible for exemption from tax payable under the said Act, as provided in the said Notifications:

Provided that if any of the said industries or their branches have obtained any licence before 1st April 1999, have already invested in the infrastructure required for such industries and have not availed any benefit of sales tax exemption, they will be allowed to avail the general exemption available to all industries in the said Notifications:

Provided further that this concession shall not be applicable to Indian Made Foreign Liquor sold at less than Rs.600 per case

2.This Notification shall come into force with effect from 1st April, 1999.

12.The contention before the learned Writ Court was that the appellant had secured the license before 1st April 1999 by relying upon the provisional certificate issued by the Directorate of Industries dated 16.05.1996. Further, it was contended that there is no condition that infrastructure should be fully completed on the cut-off date, namely, 01.04.1999. Further, it was contended that the license which is required to be obtained under Section 12(d) of Pondicherry Excise Act, 1970 is the license to be obtained after completion of the entire infrastructure and when the Government Order states that the industry should have invested in infrastructure, it does not require obtaining such license under the Excise Act. The respondents resisted such contention by stating that in terms of

Section 12(d) of the Excise Act, no construction or work in a distillery factory can be commenced without a license and the provisional certificate dated 16.05.1996 issued by the Directorate of Industries relied on by the appellant is only a provisional certificate of registration and not a license. In this regard, reference was made to Rule 247 of the Pondicherry Excise Rules, 1970 which prescribes the procedure for obtaining the license.

13.The learned Single Bench found that the functioning of the factory commenced only in 2003 and in terms of Section 12(d) of the Excise Act, no construction or a work in a distillery factory can be commenced without a license. Further, on perusal of the balance sheet of the Company, it was found that it did not disclose any expenditure with regard to the investment for the proposed IMFL Factory. Consequently, the plea raised by the appellant was rejected. Further, the learned Single Bench examined the effect of the conditional exemption in G.O.Ms.No.35/99/F.2 dated 30.03.1999 and rejected the contentions of the appellant. In paragraph 10 of the impugned order, the learned Single Bench has taken note of the submissions with regard to the effect of G.O.Ms.No.36/2000/F.2 dated 21.07.2000 and held as follows:

> "10.As far as the judgments relied on by the learned Senior Counsel for the petitioner, referred to above, are concerned, they will not have any application to the present case. As far as G.O.Ms.No.36 dated 21.07.2000 is concerned, it was not issued, as rightly pointed out by the learned Special Government Pleader for the respondents, superseding G.O.Ms.No.35 dated 30.03.1999 and the relief sought in this writ petition is only with reference to G.O.Ms.No.35. But, according to the learned Senior Counsel for the petitioner, as per clause (b) of G.O.Ms.No.36 there should be fully completed infrastructure and clause (b) of G.O.Ms.No.36 dated 21.07.2000 reads as hereunder:
>
> > "(b) the industries should own land or building or should have acquired the land or building either by purchase or on lease or on rent; or"
>
> If the intention of the Rule make Authority, while issuing G.O.Ms.No.35 had been that there should be fully completed infrastructure on the cut-off date, then that would have been reflected in the said Government Order as has been reflected in G.O.Ms.No.36. The intention of the Rule making Authority is clearly indicated in G.O.Ms.No.35 and

> as far as the first proviso to the said Government Order is concerned, there is no ambiguity at all. As far as G.O.Ms.No.36 is concerned, it goes one step further whereas G.O.Ms.No.35 gives more concession. That is, when clause (b) of G.O.Ms.No.36 mandates that the industries should own land or building or should have acquired the land or building either by purchase or on lease or on rent, the second condition under the first proviso to G.O.Ms.No.35, which is under challenge in this writ petition, states that mere investment in infrastructure is sufficient to avail the benefit of tax exemption. Consequently, I am not able to find any infirmity in any of the conditions imposed under the first proviso with the conditions stipulated therein is only to give concession or benefit to certain industries to avoid any loss or hardship that is likely to be caused by the restriction imposed by G.O.Ms.No.35."

14.The above finding rendered by the learned Writ Court would amply demonstrate that the appellant had pressed into service the effect of G.O.Ms.No.36.2000/F.2 dated 21.07.2000 before the learned Writ Court and was unsuccessful. Therefore, the appellant is not fully right in contending that the plea regarding applicability of G.O.Ms.No.36/2000/F.2dated 21.07.2000 was never canvassed before the learned Single Bench, probably was not canvassed in the form as put forth before us by Mr.N.Venkataraman. But the fact remains that the effect of G.O.Ms.No.36/2000/F.2 dated 21.07.2000 was analysed by the Writ Court and it ruled against the appellant.

15.On a careful examination of the reasons assigned by the learned Writ Court, it is clear that the appellant to be entitled for the benefit of Proviso should have obtained any license before 1st April 1999. As rightly held by the learned Writ Court, the provisional certificate issued by the Directorate of Industries, Government of Pondicherry is a provisional registration certificate registering the appellant as a small scale undertaking unit. This certificate is to enable the appellant to obtain all clearances/facilities for its setting. The certificate clearly states that no production should be started before obtaining necessary clearances and it is granted without any guarantee for availability of any raw material and such other matters. Therefore, to term such a certificate as a license as required to be obtained in terms of the Proviso in G.O.Ms.No.35/99/F.2 dated 30.03.1999 is an argument which is stated to be rejected. Therefore, the learned

Single Bench was fully right in rejecting the contentions raised by the appellant by arguing that they qualify for exemption in terms of the Proviso.

16.The second aspect of the matter is whether G.O.Ms.No.36/2000/F.2 dated 21.07.2000 would come to the aid and assistance of the appellant. The said notification is as follows:

G.O.Ms.No.36/2000/F.2 dated 21st July 2000

In exercise of the powers conferred by sub-sections (1), (2) and (3) of section 19 of Pondicherry General Sales Tax Act, 1967 (Act No.6 of 1967), the Lieutenant-Governor, Pondicherry, having been satisfied that it is necessary so to do in the public interest, is pleased to discontinue the exemption made in Notification issued in G.O.Ms.No.15/74/Fin(CT), dated 25th June, 1974 and G.O.No.164/86/F.6 dated 29th September, 1986:

Provided that the exemption made in respect of industries which have already come in will be continued for the period of their eligibility:

Provided further that the industries in the pipe-line will be entitled for the incentive of exemption from the levy of sales tax on the turnover from the sale of goods

manufactured by the industries for the period specified therein from the date of commencement of production, if such industries fulfil any one of the following conditions:-

(a) the industries should have been registered with the Industries Department of the Government of Pondicherry/Central Government;

(b) the industries should own land or building or should have acquired the land or building either by purchase or on lease or on rent; or

(c) the industries should have applied for a loan for the project to a Bank or financial institution or should have own resources;

Provided also that the industries in the pipe-line should start production within two years from the date of issue of this Notification.

2.This Notification shall come into force with immediate effect.

17.Mr.N.Venkataraman, learned Senior Counsel would vehemently contend that the appellant was an industry in the pipe line and it will be entitled for the incentive of exemption on the levy of sales tax on the turnover of sale of goods manufactured by them as they have been registered with the Industries Department, they own lands and buildings and they have also obtained assistance from Financial Institutions. Therefore, the appellant should be permitted to avail the benefit of exemption by placing reliance on G.O.Ms.No.36/2000/F.2 dated 21.07.2000.

18.The Government Order in G.O.Ms.No.36/2000/F.2 dated 21.07.2000 explicitly states that the Government discontinued the exemption made in G.O.Ms.15/74/Fin.(CT) dated 25.06.1974 and G.O.Ms.164/86/F.6 dated 29.09.1986 which was in terms of G.O.Ms.No.35/99/F.2 dated 30.03.1999. By virtue of the discontinuance of exemption new industries commencing production of Indian Made Foreign Liquor are not entitled for any sales tax exemption. The Proviso which has been added by G.O.Ms.No.36/2000/F.2 dated 21.07.2000 carves out a small exception for industries in pipe line. Even this exception has conditions attached to it. What is important to note is that G.O.Ms.No.36/2000/f.2 dated 21.07.2000 is not in supersession of G.O.Ms.No.35/99/F.2 dated 30.03.1999 and consequently, the correct manner to interpret the exemption notification is to hold that with effect from 01.04.1999 a new industry commencing production of Indian Made Foreign Liquor is not entitled for any exemption from payment of sales tax.

19.As rightly pointed out by Mr.T.P.Manoharan, learned Senior Counsel even assuming G.O.Ms.No.36/2000/F.2 dated 21.07.2000 is made applicable, the appellant having not started production within two years from 21.07.2000 is not entitled to any benefit. The argument of Mr.N.Venkataraman, learned Senior Counsel for the appellant is that one other Unit has been granted an exemption which is also engaged in manufacture of Indian Made Foreign Liquor. This can hardly be a plea to advance the case of the appellant. The appellant has to stand or fall on the facts of its own case. If an erroneous exemption had been granted, it is but appropriate for the respondents to take action and it is not for this Court to render advise to them nor grant any relief to the appellant based on such grant of exemption in favour of a third party. Thus, we are of the clear view that the appellant has not made out any case for interference with the orders passed in the writ petitions or against the assessment orders.

20.In the result, the writ appeals are dismissed. In the writ appeals where the appellant/petitioner had challenged the show cause notices, they are granted 15 days time to submit their reply and after affording an opportunity of personal hearing, the Assessing Officer shall complete the assessment and in the writ petitions whether the appellant/petitioner has challenged the assessment orders, the same are dismissed and the appellant/petitioner is granted 30 days time from the date of receipt of a copy of this judgment/order to file an appeal before the First Appellate Authority and if such appeal is filed within the time permitted, the First Appellate Authority shall entertain the appeal without reference to limitation, however subject to compliance of the other conditions by the appellant for entertaining an appeal.

21.In the result, the writ appeals and the writ petitions are dismissed with the above observations/directions. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

To

1.The Union Territory of Puducherry,
rep. By its Chief Secretary, Puducherry.

2.The Commercial tax Officer (IAC),
CT Complex, 100 Feet Road,
Puducherry.

+10 cc to M/s.K.Magesh, Advocate Sr.No.30667 to 30676
+1 cc to Mr.S.Muthu Venkataraman, Advocate Sr.No.31238
+1 cc to The Government Pleader, SR.No.30861,30862,30863

judgment made in

W.A.Nos.595 to 598 of 2014, 926 and 927 of 2012
and M.P.No.1 of 2014 in W.A.No.595 of 2014,
M.P.Nos.1 to 1 and 2 to 2 of 2014
in W.A.Nos.596 to 598 of 2014
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