

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Reserved on : 12.04.2019

Delivered on : 25.04.2019

CORAM

THE HONOURABLE Mr.JUSTICE V.PARTHIBAN

W.P.No.15248 of 2017

Alcatel Submarine Networks UK Ltd.,
Christchurch Way, Greenwich,
London, SE 10 0AG,
United Kingdom,
Rep by its Director & authorized
representative Mr.Philippe Piron Petitioner

Vs

1.The Union of India
through Secretary,
Ministry of Shipping,
Transport Bhavan,
New Delhi - 110 001.

2.The Chennai Port Trust,
Rep by its Chairman,
1, Rajaji Salai,
Chennai 600 001.

3.The Deputy Chairman,
Chennai Port Trust,
1, Rajaji Salai,
Chennai 600 001.

4.Financial Advisor and
Chief Accounts Officer,
Chennai Port Trust,
1, Rajaji Salai,
Chennai - 600 001.

... Respondents

PRAYER : Petition filed under Article 226 of the
Constitution of India, praying to issue a writ of Certiorarified
Mandamus, to call for the records of respondent No.2's impugned
demand letter bearing No.E2/049/2015 dated February 06, 2015 for
wharfage in relation to the petitioner's chartered cable vessel
C/S.Ile De Batz and quash the same and consequently, direct the

respondent No.2 to refund an amount of INR 2,96,30,784/- (Indian National Rupees Two Crores Ninety Six Lakhs Thirty Thousand Seven Hundred and Eighty Four only) along with interest at 18 % per annum, as paid by the petitioner under protest on February 17,2015 towards the wharfage charges illegally demanded by respondent No.2 in relation to the petitioner's chartered cable vessel C/S.Ile De Batz.

For Petitioner : M/s.Mekhla Anand Rupa Roy for
M/s.Cyril Amarchand Mangaldas

For Respondents : Mr.J.Madanagopal Rao,
ACGSC for R1
: Mr.P.M.Subramaniam, for R2 to R4

O R D E R

The present writ petition has been filed against the order passed by the second respondent vide demand letter bearing No.E2/049/2015 dated February 06, 2015 for wharfage in relation to the petitioner's chartered cable vessel C/S.Ile De Batz and consequently, direct the respondent No.2 to refund an amount of INR 2,96,30,784/- (Indian National Rupees Two Crores Ninety Six Lakhs Thirty Thousand Seven Hundred and Eighty Four only) along with interest at 18 % per annum, as paid by the petitioner under protest on February 17, 2015 towards the wharfage charges illegally demanded by respondent No.2 in relation to the petitioner's chartered cable vessel C/S.Ile De Batz."

2. The case of the petitioner is as follows:-

(i) The petitioner is a company registered in United Kingdom and engaged in the business of submarine network products and services. The second respondent is the major port constituted under the Major Port Trusts Act, 1963 and the same is under the control of the first respondent and regulates all policy decisions relating to the Chennai Port. One of the functions performed by the second respondent is to collect the wharfage in respect of all cargo port in accordance with the provisions contained in Major Port Trusts Act in conjunction with Chennai Port Trust Scale of Rates Gazette No.251 dated 27.08.2014 (Scale of rates) issued by the Tariff Authority for Major Ports (hereinafter referred to as TAMP).

(ii) The vessel belonging to the petitioner Company arrived at the Chennai Port on 27.01.2015, carrying fiber-optic cable and other submerged equipment to be laid on the sea bed. The cable system to be laid on the sea bed within the Indian Territorial Waters was imported to India by Reliance Jio Infocomm Limited, in accordance with the provisions of the Customs Act, 1962, the Customs Tariff Act, 1975 and Rules and Regulations framed thereunder.

(iii) The grievance of the petitioner Company is that the second respondent Port authorities had declared their vessel itself as manifested cargo and levied wharfage charges during the period of its berth in the Chennai Port from the date it arrived on 27.01.2015 and left the Chennai Port on 17.02.2015. The Port authorities have calculated the cargo charges as Rs.2,96,30,784/- Indian National Rupees (INR) on 17.02.2015, to obtain port clearance. According to the Port authorities, the wharfage charges were calculated under Item 36-A, Scale 1 - Schedule of wharfage charges of Chapter - III, cargo related charges under the Scale of Rates. Item 36-A of the said schedule reads "Items not otherwise specified - other than bulk". The petitioner had no choice except to pay the amount in compliance with the demand in order to leave the Port on its further journey.

(iv) The principle contention of the petitioner is that the wharfage charges can be levied only on cargo and the authorities have no power to levy wharfage charges on the vessel itself. Further, the TAMP itself has subsequently passed an order on 15.05.2015, clarifying that the vessels calling the port on a first voyage which are declared as cargo in the import general manifest or export general manifest for the purpose of the customs Act, 1962, shall not be treated as cargo and no wharfage shall be levied on such vessels.

3. The learned counsel, Ms.Mekhla Anand Rupa Roy, who appeared for the petitioner would therefore submit that the wharfage is always leviable only on the cargo not on the vessel itself and she would at the outset draw the attention of this Court to the meaning of wharfage as given under Scale of Rates of Chennai Port Trust in Gazette No.251 dated 27.08.2014, which reads as follows:-

"'Wharfage' shall mean the basic dues recoverable on all cargo imported or exported or transhipped or passing through the port, whether porterged by the CHPT or not."

4. The learned counsel would also refer to Section 48 of the Major Port Trusts Act 1963, which reads as follows:-

"48. Scales of rates for services performed by Board or other person:--

(1) The authority shall from time to time, by notification in the Official Gazette, frame a scale of rates at which, and a statement of conditions under which, any of the services specified hereunder shall be performed by a Board or any other person authorised under Section 42 at or in relation to the port or port approaches;

(a) transshipping of passengers or goods between vessels in the port or port approaches;

(b) landing any shipping of passengers or goods from or to such vessels to or from any wharf, quay, jetty, pier, dock, berth, mooring, stage or erection, land or building in the possession or occupation of the Board or at any place within the limits of the port or port approaches;

(c) carnage or portorage of goods on any such place;

(d) wharfage, storage or demurrage of goods on any such place;

(e) any other service in respect of vessels, passengers or goods.

(2) Different scales and conditions may be framed for different classes of goods and vessels."

5. The learned counsel for the petitioner would submit that from the above it is very clear that the wharfage is leviable only on the goods and it can never be on the vessel itself. According to the learned counsel for the petitioner that the Port authorities had misread the situation only because of the fact that the petitioner had filled up the forms in import general manifest only for the purpose of complying with the provisions of the Customs Act as provided and such declaration alone cannot be the basis for declaring the vessel itself as manifested cargo and wharfage could be levied. She would also draw the attention of this Court that the importer is required to file a bill of entry under Section 46 of the Customs Act, 1962 and that such compliance is mandatory as per notification of the Customs in Entry No.462, Condition No.82 dated 17.03.2012.

6. The learned counsel would also draw the attention of this Court to Circular No.16 of 2012 of the Customs, in which, the procedure is provided for import of Indian vessels and filing of import general manifest, bill of entry etc. She would draw the attention of this Court to paragraph No.3 of the procedure provided which reads as under:-

"3.1 In this regard, it is stated that as the provisions of Section 29 of the Customs Act, 1962 read with Section 2 (22) and 2 (25), the term 'imported goods', inter alia, includes vessels entering India from any place outside the country (India). These vessels may fall into any of the following category

(i) Foreign flag vessels i.e., vessels that have been registered outside India and which carry imported/exported goods or passengers, during its foreign run (voyage from a port outside India to an Indian port, whether touching any intermediate port in India or not); (ii) Vessel entering India for the first time on arrival in the country, for registration as Indian Flag vessel; (iii) Vessels which are intended for conversion from foreign run to coastal run/trade (voyage between two or more Indian ports); and (iv) Vessels which are brought into India for breaking up.

3.2 Foreign flag vessels : These are the vessels that are registered abroad and its entry into the country is for carrying cargo or passengers, as a conveyance. Hence, there is no requirement for filing an IGM, bill of entry for foreign flag vessel which is being used as conveyance. However, the requirement for filing an import manifest in the prescribed manner for the goods or passengers which are being carried in the vessel, on its entry into an Indian port in terms of the provisions under Section 30 of the Customs Act needs to be complied with.

3.3 Indian Flag Vessel : In terms of the provisions of Part-V of the Merchant Shipping Act, 1958, vessels entering into India for the first time, are required to be registered with specified authority of the Mercantile Marine Department as Indian ship, which can then display the national character of the ship as Indian Flag Vessel for the purpose of customs and other purposes specified in the said Act. Such Indian ship or vessel may be taken outside India or chartered for coastal trade in India, only after obtaining the requisite licence from the Director General of Shipping, under the provisions of Section 406 and 407, respectively, of the said Merchant Shipping Act. Hence, in all such cases, the customs declarations such as IGM, bill of entry is required to be filed with jurisdictional customs authority.

3.4 Vessels for conversion into coastal run: Any vessel could be used for coastal run/trade after obtaining requisite clearance from Director General of Shipping and on fulfilment of certain specified conditions under Section 407 of the Merchant Shipping Act, 1958. In case of foreign going vessel, exemption from import duties, including CVD, have been extended vide serial No.462 of notification No.12/2012-Cus, dated 17.03.2012, subject to prescribed conditions,

which binds the importer to file fresh bill of entry at the time of its conversion for coastal run/trade any payment of applicable duty on such conversion of vessel for coastal run/trade. Similarly, excise duty is also payable on vessels which are being used for coastal trade vide serial No.306 of notification No.12/2012-Cus, dated 17.03.2012. Hence, if any Indian Flag vessel which is used for time being as foreign going vessel is converted for use in coastal trade or any vessel which is to be used for coastal trade, there is a need to file a bill of entry for payment of applicable duty as CVD.

3.5 Vessels for breaking up: Vessel and other floating structures intended for breaking up are liable to payment of applicable duty. All vessels for the transport of persons or goods, falling under heading 8901 (excluding those which are imported for breaking up) are fully exempt from payment of import duty under vide serial No.461 of notification No.12/2012-Cus, dated 17.03.2012, subject to the condition that the importer should file fresh bill of entry at the time of its breaking up of the vessel after its importation. Hence, in these cases, the importer has to file an IGM and bill of entry, claiming the exemption as may be applicable, at the time of initial import and later file fresh bill of entry at the time of breaking up of the vessel as per the condition attached to the aforesaid exemption."

She would therefore submit that since it was a requirement under the Customs Act, the import manifest was filled in as a matter of compliance which cannot be the basis for levying wharfage on the vessel itself when no cargo was unloaded or shipped out by the vessel.

7. Moreover, the learned counsel would submit that subsequently in May 2015, the position was clarified by the competent authority itself stating that no wharfage can be levied on such vessels by insertion of note No.10, after note No.9 under Scale 1 - Schedule of wharfage charges of Chapter III - cargo related charges as proposed by the Chennai Port Trust. In the said circumstances, although the demand has been complied with as the vessel has to leave the Chennai Port Trust after due clearance, the Port Trust authorities have to refund the amount in view of the subsequent clarification which in effect that the original demand itself was unauthorised and untenable. Therefore, the present writ petition has been filed to quash the order passed by the Chennai Port Trust dated 06.02.2015, levying wharfage on the vessel belonging to the petitioner Company and for refund of the amount paid by the petitioner to the tune of

Rs.2,96,30,784/- along with interest at 18% per annum.

8. In the course of the arguments, the learned counsel for the petitioner would rely on a decision reported in (2008) 9 SCC 622. She would draw the attention of this Court to paragraph Nos.8, 19, 20 and 21, which are extracted hereunder:-

"8. It would be of some relevance to take note of what this Court said in Virtual's case (supra). Pointing out one of the important tests at para 51 it was observed that even if the statute does contain a statement to the effect that the amendment is clarificatory or declaratory, that is not the end of the matter. The Court has to analyse the nature of the amendment to come to a conclusion whether it is in reality a clarificatory or declaratory provision. Therefore, the date from which the amendment is made operative does not conclusively decide the question. The Court has to examine the scheme of the statute prior to the amendment and subsequent to the amendment to determine whether amendment is clarificatory or substantive.

19. In Principles of Statutory Interpretation, 11th Edn. 2008, Justice G.P. Singh has stated the position regarding retrospective operation of statutes as follows:

"The presumption against retrospective operation is not applicable to declaratory statutes. As stated in Craies and approved by the Supreme Court: For modern purposes a declaratory Act may be defined as an Act to remove doubts existing as to the common law, or the meaning or effect of any statute. Such Acts are usually held to be retrospective. The usual reason for passing a declaratory Act is to set aside what Parliament deems to have been a judicial error, whether in the statement of the common law or in the interpretation of statutes. Usually, if not invariably, such an Act contains a preamble, and also the word 'declared' as well as the word 'enacted'. But the use of the words 'it is declared' is not conclusive that the Act is declaratory for these words may, at times, be used to introduce new rules of law and the Act in the latter case will only be

amending the law and will not necessarily be retrospective. In determining, therefore, the nature of the Act, regard must be had to the substance rather than to the form. If a new Act is 'to explain' an earlier Act, it would be without effect unless construed retrospectively. An explanatory Act is generally passed to supply an obvious omission or to clear up doubts as to the meaning of the previous Act. It is well settled that if a statute is curative or merely declaratory of the previous law retrospective operation is generally intended. The language 'shall be deemed always to have meant' or 'shall be deemed never to have included' is declaratory, and is in plain terms retrospective. In the absence of clear words indicating that the amending Act is declaratory, it would not be so construed when the amended provision was clear and unambiguous. An amending Act may be purely clarificatory to clear a meaning of a provision of the principal Act which was already implicit. A clarificatory amendment of this nature will have retrospective effect and, therefore, if the principal Act was existing law when the constitution came into force, the amending Act also will be part of the existing law."

20. In *Zile Singh v. State of Haryana and Ors.* (2004 (8) SCC 1), it was observed as follows:

"13. It is a cardinal principle of construction that every statute is prima facie prospective unless it is expressly or by necessary implication made to have a retrospective operation. But the rule in general is applicable where the object of the statute is to affect vested rights or to impose new burdens or to impair existing obligations. Unless there are words in the statute sufficient to show the intention of the legislature to affect existing rights, it is deemed to be prospective only -- "nova constitutio futuris formam imponere debet non praeteritis" -- a new law ought to regulate what is to follow, not the past. (See Principles of Statutory Interpretation by Justice G.P. Singh, 9th

Edn., 2004 at p. 438.) It is not necessary that an express provision be made to make a statute retrospective and the presumption against retrospectivity may be rebutted by necessary implication especially in a case where the new law is made to cure an acknowledged evil for the benefit of the community as a whole (ibid., p. 440).

14. The presumption against retrospective operation is not applicable to declaratory statutes.... In determining, therefore, the nature of the Act, regard must be had to the substance rather than to the form. If a new Act is "to explain" an earlier Act, it would be without object unless construed retrospectively. An explanatory Act is generally passed to supply an obvious omission or to clear up doubts as to the meaning of the previous Act. It is well settled that if a statute is curative or merely declaratory of the previous law retrospective operation is generally intended.... An amending Act may be purely declaratory to clear a meaning of a provision of the principal Act which was already implicit. A clarificatory amendment of this nature will have retrospective effect (ibid., pp. 468-69).

15. Though retrospectivity is not to be presumed and rather there is presumption against retrospectivity, according to Craies (Statute Law, 7th Edn.), it is open for the legislature to enact laws having retrospective operation. This can be achieved by express enactment or by necessary implication from the language employed. If it is a necessary implication from the language employed that the legislature intended a particular section to have a retrospective operation, the courts will give it such an operation. In the absence of a retrospective operation having been expressly given, the courts may be called upon to construe the provisions and answer the question whether the legislature had sufficiently expressed that intention giving the statute retrospectivity. Four factors are suggested as relevant: (i) general scope and purview

of the statute; (ii) the remedy sought to be applied; (iii) the former state of the law; and (iv) what it was the legislature contemplated. (p. 388) The rule against retrospectivity does not extend to protect from the effect of a repeal, a privilege which did not amount to accrued right. (p.392) "

21. Above being the position, the inevitable conclusion is that Explanation 4 to [Section 271\(1\)\(c\)](#) is clarificatory and not substantive. The view expressed to the contrary in Virtual's case (supra) is not correct."

9. According to the learned counsel for the petitioner, the so called amendment which was issued in May 2015 is only clarificatory and not substantive. Therefore, the very levy of wharfage originally on the vessel belonging to the petitioner was without the authority of law. She would therefore submit that the writ petitioner is entitled to succeed in view of the above submissions.

10. Per contra, Mr.P.M.Subramaniam, learned counsel appearing for the second respondent Port Trust would submit that as per the petitioner's own declaration in the import general manifest, the vessel itself was declared as the cargo and therefore, the Port Trust authorities have treated the vessel as a manifested cargo. Therefore, the Port authorities applied the scale of rates which are applicable to the petitioner and recovered the amount towards wharfage charges. According to the learned counsel, when the vessel is imported and manifested as cargo in the import general manifest, the same has to be treated as cargo and all the charges applicable for cargo is payable.

11. According to the learned counsel appearing for the Port Trust, the wharfage was collected under Item No.36(A) "Items not otherwise specified - other than bulk" of the Schedule of wharfage under Scale 1 of chapter III of scale of rates. He would therefore submit that the impugned letter dated 06.02.2015 issued by the Port authority was in order and the same cannot be questioned successfully. According to the learned counsel, once the petitioner's vessel was passing through the port, the petitioner is liable to pay wharfage charges as per the scale of rates. The demand was made as per the rates applicable. Therefore, there is no legitimate cause for complaint by the petitioner. The learned counsel would also draw the attention of this Court to Section 2(z) of the Major Port Trusts Act, which reads as under:-

"2(z). "Vessel" includes anything made for the conveyance, mainly by water, of human beings or of goods and a caisson;"

12. The learned counsel appearing for the Port Trust would also draw the attention of this Court to the insertion which was brought in by instruction dated 15.05.2015, by way of an amendment and he would particularly draw the attention of this Court to paragraph Nos. 4.1 and 4.2 of the typedset, which reads as under:-

"4.1 Based on the legal opinion, this Authority is inclined to approve insertion of the following as Note No.(10) after the existing Note No.(9) under Scale-1--Wharfage of Chapter-III -- Cargo related charges, as proposed by the CHPT:

"(10) Vessels calling the Port on her first voyage, which are declared as cargo in the Import General Manifest or Export General Manifest for the purposes of Customs Act, 1962, shall not be treated as cargo and no wharfage shall be levied on such vessels, if the vessels come into the port on their own steam and sail out of the port limits on their own steam. However, when loading or unloading of vessels takes place within the port limits, wharfage as per Scale-1 above shall be payable on such vessels."

4.2 With regard to the date of effect of the amendment proposed by it, it is to state that the order of this Authority generally takes effect prospectively after expiry of 30 days from the date of Gazette notification unless otherwise different arrangement is specifically mentioned in the respective tariff orders. In exceptional cases retrospective effect is given for reasons to be recorded. It is noteworthy that the CHPT has mooted the proposal in reference based on the clarification given vide letter dated 25 March 2015. Since a clarification has already been given on 25 March 2015, it is felt appropriate to give effect to the proposed amendment with effect from 25 March 2015 (being the date when the clarification has been furnished to CHPT)."

13. According to the learned counsel appearing for the Port Trust that the insertion of new Note No.10 was an amendment which came into effect only from 25.03.2015 and therefore, the petitioner cannot take advantage of the amendment which was brought in subsequent to the date of levy of wharfage. The

learned counsel would emphasis the fact that it is not a clarificatory, though the expression used as clarification, but, it is in effect an amendment, since there was an insertion of new note in wharfage of chapter III - cargo related charges. Therefore, the insertion can have only prospective effect and therefore, the claim of the petitioner on the basis of the subsequent clarification is untenable and the decision relied on by the learned counsel for the petitioner cannot be applied to the factual matrix of the present case.

14. Heard the learned counsel for the petitioner as well as the learned counsel appearing for the respondents.

15. The entire contention raised on behalf of the petitioner is with reference to levy of wharfage on the vessel belonging to the petitioner. Since according to the petitioner, the vessel cannot be subjected to levy of wharfage unless there were any goods unloaded or transhipped in the second respondent Port. This Court is of the view that once the Port Trust has declared the vessel itself as a cargo, in view of its activity of laying under sea cable, it is well within the power of the Port Trust authorities to levy wharfage against the vessel itself. When the vessel itself is involved in the type of activity as admitted by the petitioner themselves, which carry the fiber-optic cable and other submerged equipment to be laid on the sea bed, there is no escape from the demand of wharfage against the activity of the vessel belonging to the petitioner at the time when it was berthed in the second respondent Port.

16. Admittedly, the vessel itself was manifested as cargo and this Court does not find the description of the vessel as cargo is invalid or not warranted for the simple reason that from the description of the activity of the vessel itself, there cannot be two opinions about the vessel being manifested as cargo by the Port authority. Once the vessel was manifested as cargo, the consequence of that was to levy wharfage as per the rates applicable for such import of cargo. In these circumstances, the Port authorities had calculated the wharfage under Chennai Port Trust Scale of Rates issued vide Gazatte No.251 dated 27.08.2014. The rate was calculated under Item No.36(A) "Items not otherwise specified - other than bulk" of the schedule of wharfage under Scale 1 of chapter III of the scale of rates.

17. The contention of the petitioner is not about the rate of scale applied towards them. But, the very levy of wharfage itself is being questioned in the writ petition. Therefore, once this Court holds the view that the vessel was rightly manifested as cargo, in view of its admitted activity of laying under sea cable by way of importing its services for their client in India, the charge towards wharfage as demanded by the Port Trust

authorities, cannot be the subject matter of controversy or dispute at the hands of the petitioner. In any event, the rates as applied is not the subject matter of contention on behalf of the petitioner.

18. The other principle contention put forth on behalf of the petitioner is about the clarification which was issued by the Tariff Authority of Major Ports (TAMP) on 15.05.2015 and as per clarification which is extracted in paragraph Nos.4.1 and 4.2 which are extracted above, such vessels are not to be treated as cargo and no wharfage shall be levied, would enure to the advantage of the petitioner, since it was merely a clarificatory in regard to wharfage chapter as maintained by the second respondent Port Trust. Once the clarification is issued, it should be a part of the scale of rates and the relevant chapter issued under Gazette No.251 dated 27.08.2014, this Court is unable to appreciate the arguments on behalf of the petitioner for the simple reason that in the order dated 15.05.2015, it is clearly mentioned that there was an insertion of new note No.10 after existing note No.9 under scale-wharfage of chapter III-cargo related charges. Once the new note has been introduced or inserted in the chapter and once it has been declared and the same came into effect prospectively from 25.03.2015, the petitioner cannot claim the benefit of such note in regard to the past wharfage levied by the Port Trust. Although the arguments advanced on behalf of the petitioner stating that the order dated 15.05.2015 is only clarificatory in nature, appears to be attractive and acceptable at the first blush, but, looking at the entire order little more critically and carefully, it could be seen that the authority by the said order has inserted a new note and hence, it cannot be coloured as merely a clarificatory order for the petitioner to take advantage of the same for seeking refund of the money already paid by them to the Port Trust under wharfage demand.

19. The contention on behalf of the petitioner that merely because that there was a requirement under the Customs Act to fill the import general manifest which cannot be the basis for demand of wharfage from the petitioner, cannot be accepted for the reason that though it was a requirement for the Customs Act in regard to the filling up of import general manifest, nevertheless, the activity of the vessel itself was rightly manifested as cargo. The petitioner who has admittedly serviced their client in India by using the vessel itself by laying underneath cable, cannot question the authority of the port trust for declaring the vessel itself as cargo. No doubt that subsequently an amendment was brought in where it is mentioned that the wharfage would not be levied on such vessels, that amendment has put into effect only from 25.03.2015 and would not cover the earlier period. In any event, the amendment from the

future date has not been put to challenge in the writ petition and therefore, the petitioner cannot take cue from the amendment and seek for the refund of the amount already paid.

20. Even otherwise, this Court is of the considered view that the manifesting of the vessel as cargo did not suffer from any infirmity with reference to the activity of the vessel which was berthed in the second respondent Port vis-a-vis the definition of wharfage and other provisions of Major Port Trust Act. The petitioner is unable to point out any apparent error in the order passed by the second respondent Port Trust towards manifesting the vessel as cargo except stating that wharfage can be levied only on cargo. Such contention cannot be accepted by this Court, in view of the activity of the vessel for which the vessel services were utilized by way of import by the local client in the Country. On the whole, this Court does not find anything wrong with the wharfage levied on the petitioner's vessel and the demand as such made by the Port authority towards wharfage, does not suffer from any legal lapses or infirmity.

21. For the above said reasons, this Court does not find any merit in the present writ petition and therefore, the same is dismissed.

sd/
ASSISTANT REGISTRAR

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SUB-ASSISTANT REGISTRAR

gsk

To

- 1.The Secretary,
The Union of India
Ministry of Shipping,
Transport Bhavan,
New Delhi - 110 001.

- 2.The Chairman,
The Chennai Port Trust,
1, Rajaji Salai,
Chennai 600 001.

- 3.The Deputy Chairman,
Chennai Port Trust,
1, Rajaji Salai,
Chennai 600 001.

4.Financial Advisor and
Chief Accounts Officer,
Chennai Port Trust,
1, Rajaji Salai,
Chennai - 600 001.

+1 CC to M/s.Cyril Amarchand Mangaldas, Advocate Sr.No.39667

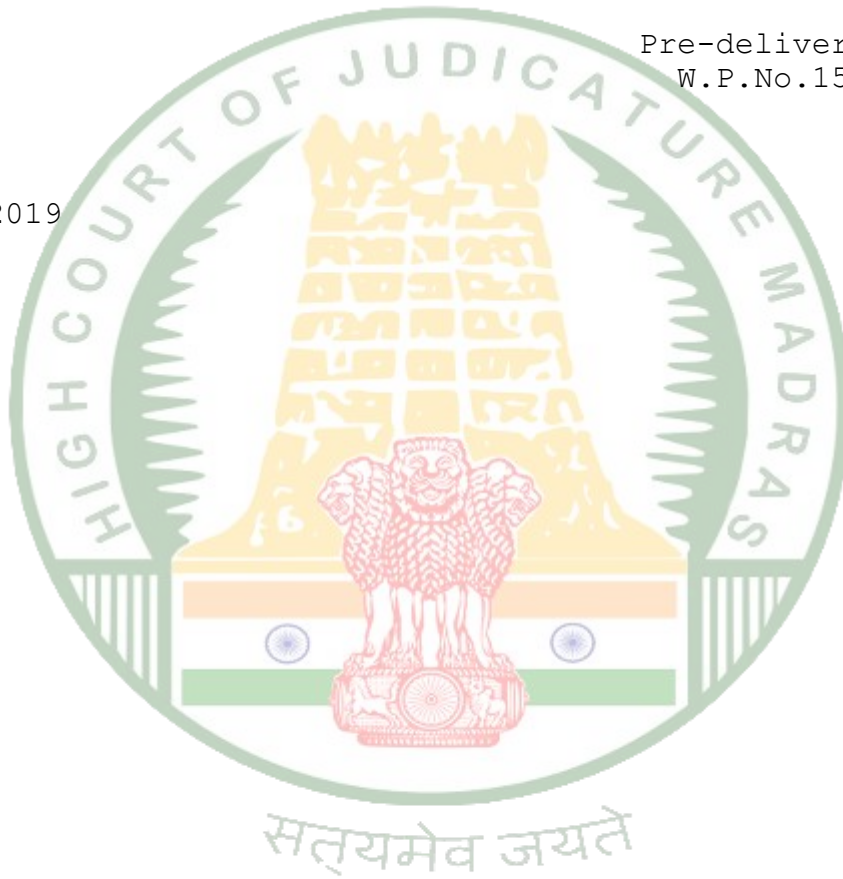
+1 CC to Mr.J.Madanagopal Rao, ACGSC Advocate Sr.No.39581

+1 CC to Mr.P.M.Subramaniam, Advocate Sr.No.40018

Pre-delivery order in
W.P.No.15248 of 2017

JP (CO)

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