IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.06.2019

CORAM

THE HONOURABLE Mrs. JUSTICE PUSHPA SATHYANARAYANA

W.P.Nos.26889, 26901, 26908, 29506 and 32558 of 2018
and connected M.Ps.

M/s.Advantage Strategic Consulting Pvt. Ltd.
Represented by its Director
Mr.M.Rajesh,
No.2/33, Nageswara Road,
Nungambakkam,
Chennai-600 034. .. Petitioner in all Writ Petitions

Vs.

1. The Assistant Director,
   Directorate of Enforcement,
   Ministry of Finance,
   Department of Revenue,
   Government of India,
   6th Floor, Lok Nayak Bhavan,
   Khan Market,
   New Delhi-110 003.

2. Development Credit Bank,
   Rep. by the Branch Manager,
   Nungambakkam Branch,
   Old No.37/1, New No.2/1,
   Jambulingam Street, Nungambakkam,
   Chennai-600 034.

3. Indian Overseas Bank
   Rep. by the Assistant General Manager,
   Nungambakkam Branch,
   No.109, Nungambakkam High Road,
   Chennai-600 034.

4. Axis Bank
   rep. by its Branch Head/
   The Branch Manager,
   Mylapore Branch,
   No.82, Dr.Radhakrishnan Salai,
   Mylapore, Chennai-600 004.

.. Respondents in W.P.Nos.26889, 26901 & 26908/18

5. Union of India
rep. by its Secretary,
Ministry of Finance,
North Block,
New Delhi-110 001.

6. The Directorate of Enforcement
rep. by its Deputy Director (Intelligence),
Ministry of Finance, Department of Revenue,
Government of India,
6th Floor, Lok Nayak Bhavan,
Khan Market, New Delhi-110 003.

7. Central Bureau of Investigation,
rep. by its Director,
Plot No.5-B, CGO Complex,
Lodhi Road,
New Delhi-110 003. .. Respondents in WP No.29506/18

8. The Directorate of Enforcement
rep. by its Deputy Director (Intelligence),
Ministry of Finance, Department of Revenue,
Government of India,
6th Floor, Lok Nayak Bhavan,
Khan Market, New Delhi-110 003.

9. Adjudicating Authority,
(Prevention of Money Laundering Act, 2002),
Room No.26, 4th Floor,
Jeevan Deep Building,
Parliament Street,
New Delhi-110 001. .. Respondents in WP.No.32558/18

* * *

Prayer in W.P.No.26889/2018 : Writ petition filed under Article 226 of the Constitution of India praying for a Writ of Certiorari calling for the records relating to the letter sent by the first respondent to the second respondent dated 24.09.2018 having Ref.F. No.:ECIR/07/HIU/2017 in connection with the accounts held by the petitioner in the second respondent Bank and quash the same as illegal, without authority of law and arbitrary and consequently direct the second respondent to permit the petitioner to operate the current account Nos.06020100003711 and fixed deposit numbers 06025200062736, 06025200062745, 06025200062754, 06025200062763, 06025200062772, 06025200062781, 06025200062790, 06025200062806 and 06025200062815 in the name of the petitioner maintained in the second respondent Bank.

Prayer in W.P.No.26901/2018 : Writ petition filed under Article 226 of the Constitution of India praying for a Writ of Certiorari calling for the records relating to letter sent by the first respondent to the third respondent dated 24.09.2018 having Ref.F.No.:ECIR/07/HIU/2017 directing the third respondent not to allow any debit in the fixed deposit accounts held by the petitioner in the third respondent Bank and quash the same as illegal, arbitrary and without authority of law and consequently direct the third respondent to defreeze debit transactions in the Fixed Deposits accounts having account Nos.018304501500287, 018304501500283 and 018304504500284 held in the name of the petitioner.

Prayer in W.P.No.26908/2018 : Writ petition filed under Article 226 of the Constitution of India praying for a Writ of Certiorari calling for the records relating to letter sent by the first respondent to the fourth respondent dated 24.09.2018 having Ref.F.No.:ECIR/07/HIU/2017 directing the fourth respondent not to allow any debit in the accounts held by the petitioner in the fourth respondent Bank and quash the same as illegal, arbitrary and without authority of law and consequently direct the fourth respondent to defreeze debit transactions in the Current account having account No.912020061379952 held in the name of 'Kodai Woodhouse - A unit of Advantage Strategic Consulting Private Limited'.

Prayer in W.P.No.29506/2018 : Writ petition filed under Article 226 of the Constitution of India praying for a Writ of Certiorari calling for the records of the Provisional Attachment Order No.09/2018 having Ref.No.:ECIR/07/HIU/2017, dated 10.10.2018 passed by the second respondent under Section 5(1) of the Prevention of Money Laundering Act, 2002, attaching assets worth Rs.31.55 Crores belonging to the petitioner and quash the same as without jurisdiction, illegal and vitiated by the vice of malafides and perversity.

Prayer in W.P.No.32558/2018 : Writ petition filed under Article 226 of the Constitution of India praying for a Writ of Certiorari calling for the records of the Complaint dated 26.10.2018 in Provisional Attachment Order No.09/2018, dated 10.10.2018 in ECIR/07/HIU/2017 filed before the second respondent by the first respondent in exercise of powers conferred under Section 5(5) of the Prevention of Money Laundering Act, 2002 (PMLA) seeking an order for confirmation of the Provisional Attachment Order No.09/2018, dated 10.10.2018 in ECIR/07/HIU/2017 under Section 8(3) of

Prevention of Money Laundering Act, 2002 (PMLA) and directing the petitioner to handover the possession of the said properties in terms of Section 8(4) of Prevention of Money Laundering Act, 2002 (PMLA) and quash the same as without jurisdiction, illegal and vitiated by the vice of malafides and perversity.

* * *

For Petitioner in all W.Ps. : Ms.Glady Daniel for Mr.N.Umapathy

For Respondents : Mr.G.Rajagopal, Additional Solicitor General of India assisted by Ms.G.Hema for R1 in all W.Ps and R2 in W.P.No.29506/18

Mr.K.Srinivasan, Special Public Prosecutor for CBI for R2 in W.P.No.29506/18

C O M M O N O R D E R

The petitioner filed all these writ petitions against the proceedings initiated by the Enforcement Directorate (ED) and as such, these writ petitions are taken up for hearing together and disposed of by means of this common order.

2. In W.P.Nos.26889, 26901 and 26908 of 2018, the petitioner questioned the letter sent by the first respondent to the respondents 2 to 4 dated 24.09.2018 having Ref.No.:ECIR/07/HIU/2017 in connection with the accounts held by the petitioner in those Banks and sought for consequential directions to the respondents 2 to 4, namely, (i) to permit them to operate the current account and fixed deposits ; (ii) to defreeze debit transactions in the Fixed Deposits accounts ; and (iii) to defreeze debit transactions in the Current account held in the name of 'Kodai Woodhouse - A unit of Advantage Strategic Consulting Private Limited'.

2.1. The petitioner filed W.P.No.29506 of 2018 laying challenge to the Provisional Attachment Order No.09/2018 having Ref.No.:ECIR/07/HIU/2017, dated 10.10.2018 passed by the second respondent under Section 5(1) of the Prevention of Money Laundering Act, 2002, attaching their assets worth Rs.31.55 Crores on the ground of lack of jurisdiction, illegal and vitiated by the vice of malafides and perversity.

2.2. W.P.No.32558 of 2018 has been instituted praying to quash the Complaint dated 26.10.2018 in Provisional Attachment Order No.09/2018, dated 10.10.2018 in ECIR/07/HIU/2017 filed before the second respondent by the first respondent in exercise of powers conferred under Section 5(5) of the Prevention of Money Laundering Act, 2002 (PMLA) seeking an order for confirmation of the said Provisional Attachment Order under Section 8(3) of the said Act, wherein, a direction was issued to the petitioner to handover the possession of the said properties in terms of Section 8(4) of Prevention of Money Laundering Act, 2002 (in short, "PMLA") on the very same grounds.

3. The facts, which led to the passing of the impugned orders/complaint/letter, in a nutshell run as hereunder :

(i) The petitioner was incorporated in 2005 and it is in the business of Consultancy. It has set up a subsidiary in Singapore. It has been complying with all laws and has been filing Foreign Liabilities and Assets (FLA) statement and other statutory compliance papers before the competent authorities.

(ii) On 15.05.2017, the Central Bureau of Investigation (CBI) registered a First Information Report (FIR) No.RC2202017 E 0011 for the offences punishable under Section 120B read with 420 IPC and Sections 8 and 13(2) r/w 13(1)(d) of the Prevention of Corruption Act, 1988 (in short "PC Act"). The case is referred to as "INX Media case".

(iii) The allegation stated therein is that INX Media submitted an application dated 13.03.2007 before the Foreign Investment Promotion Board (in short, "FIPB") seeking approval to issue by way of preferential allotment of shares representing 46.216% of the issued equity share capital of INX Media Private Limited on an "as converted" basis to three Non-Resident Investors under Foreign Direct Investment (FDI). The said company in its application disclosed its intention of making a downstream financial investment to the extent of 26% of the issued and outstanding share capital of INX News. FIPB approved the FDI of Rs.4.62 Crores, but did not approve the downstream investment in INX News and stated that for downstream investment, separate approval will be required.

(iv) The further allegation in the FIR is that the INX Media Private Limited, in violation of terms of FIPB, made downstream investment to the extent of 26% in the capital of INX Media Private Limited and generated more than 305 crores FDI in INX Media Private Limited against approved foreign inflow of Rs.4.62 crores by issuing the shares to the foreign investors at a premium of more than Rs.800/- per share. It is also alleged that consequently, due to such influence, the officials of the FIPB not only ignored the serious violations, but also advised INX Media Private Limited to apply afresh for FIPB approval and the said fallacious proposal was favourably considered and approved by the then Finance Minister. The FIR points Mr.Karti P Chidambaram and INX Media Private Limited as the conspirators to scuttle the probe by the Income Tax Department.

(v) It is also alleged that for the services rendered to INX Group by Mr.Karti, the petitioner raised invoices approximately for an amount of Rs.3.5 crores, as Mr.Karti had sustainable interest in the petitioner company, which he controls indirectly. A sum of Rs.10,00,000/- was paid by the INX Media favouring the petitioner for the consultancy charges towards FIPB notification and clarification, which, according to the FIR, is the illegal gratification payable to Mr.Karti.

(vi) Based on the said FIR registered by the CBI, on 18.05.2017 the ED registered an Enforcement Case Information Report (ECIR) No.ECIR/07/HIU/2017 alleging commission of offence under Section 3 of the PMLA punishable under Section 4 of the said Act. During the course of investigation, ED recorded a statement under Section 50 of the PMLA from one Indrani Mukherjea, who had deposed that Mr.Karti demanded 1 Million US Dollars for helping INX Group in the Ministry of Finance. It is claimed by the petitioner that Mr.Peter Mukherjea, who is none other than the husband of Mrs.Indrani, did not corroborate the said statement. However, based on the statement of Mrs.Indrani, in exercise of powers under Section 5(1) of PMLA, a Provisional Attachment Order No.09/2018 dated 10.10.2018 (PAO) was passed by the first respondent attaching assets worth Rs.53.83 Crores as constituting "proceeds of crime" in INX Media case.

(vii) The Deputy Director (Intelligence) in the office of the ED, in terms of Section 5(5) of the PMLA, which mandates the Director or any other officer, who provisionally attaches a property under sub-section (1), to file a complaint before the Adjudicating Authority constituted under Section 6 PMLA stating the facts of such attachment, within a period of thirty days, filed the complaint dated 26.10.2018 seeking an order for confirmation of the PAO dated 10.10.2018 under Section 8(3) of the PMLA.

(viii) In the interregnum, a letter dated 24.09.2018 was addressed by the Assistant Director/the first respondent in W.P.Nos.26889, 26901 and 26908 of 2018, to the second respondent bank therein bearing Ref.F.No.ECIR/07/HIU/2017 seeking certain particulars of the bank accounts of the petitioner, besides directing them not to allow any debit by the petitioner in the current account and fixed deposit accounts without obtaining their permission. A similar letters of even date were sent by the said Assistant Director to the third and fourth respondent banks in the above said writ petitions.

(ix) As stated supra, the PAO dated 10.10.2018, the complaint filed under Section 5(5) of the PMLA before the Adjudicating Authority dated 28.10.2018 and the orders dated 24.09.2018 freezing the accounts of the petitioner are challenged in these writ petitions.

4. Separate counter affidavits have been filed by the ED in these writ petitions, wherein, after narrating the facts, the stand has been taken in the following manner :

4.1. The proceeds of crime calculated during the course of investigation so far are Rs.62.68 crores and thus, ED has every right to take action to safeguard the such amount of proceeds of crime.

4.2. As the petitioner tried to liquidate the fixed deposit accounts, the communication dated 24.09.2018 were sent to the banks not to permit debit transactions, which were subsequently clarified to permit all types of transactions in savings and current accounts and restriction was imposed only with regard to the fixed deposit accounts.

4.3. The letters sent by the Directorate of Enforcement is only not to permit the petitioner to debit any money from the account without obtaining prior permission of the respondent, as the investigation, including through digital evidence, revealed the relationship between the petitioner and Mr.Karti. Even those letters got merged with the subsequent PAO.

4.4. It is stated that the Money Laundering is a continuous offence.

4.5. It is denied that the statement of Mrs.Indrani is the basis of passing the PAO order and on the other hand, it is stated that the attachment order has been passed on the basis of the investigation conducted by the ED authorities. A few of the facts revealed during the course of investigation and the materials came to light have been narrated in those counters.

4.6. The PAO is valid for a period of 180 days and within a period of 30 days of passing such order, the concerned authority has to forward the complaint under Section 5(5) of the PMLA to the Adjudicating Authority. If the petitioner impress upon the Adjudicating Authority with sufficient material that the materials placed before it are not proceeds of crime, the Adjudicating Authority would not confirm the PAO. But without availing statutory remedy, the petitioner filed the instant writ petitions, which are not maintainable.

4.7. The petitioner could very well discharge its burden before the Adjudicating Authority under Section 24 of the Act. Without doing so, the petitioner ought not to have filed the instant writ petitions.

4.8. The total amount involved in money laundering is Rs.62.68 Crores, whereas, the value of the property attached is only Rs.54.03 Crores.

5. The question that requires determination in these writ petitions is whether the reliefs sought for by the petitioner can be granted ?.

6. The learned counsel for the petitioner contended that the ED authorities have no power to freeze the bank accounts, as they have got power only to order provisional attachment of the alleged proceeds of crime under Section 5 of PMLA, upon fulfillment of the mandatory conditions stipulated therein. However, it is contended by the learned Additional Solicitor General that the letters sent by the Directorate of Enforcement to the respondents Banks cannot be considered as the orders freezing the accounts, as it was clearly mentioned therein that no debit from the account should be made without obtaining prior permission of the respondent. It is also contended that in view of the subsequent PAO dated 10.10.2018, those letters got merged with the PAO and hence, the writ petitions questioning the said letters have been rendered infructuous and deserve to be dismissed on this sole ground.

7. Section 5 of the PMLA deals with attachment of property involved in money laundering. It is useful to extract Section 5(1) of the PMLA, which reads as hereunder :

> "5. Attachment of property involved in money-Laundering - (1) Where the Director or any other officer not below the rank of Deputy Director authorised by the Director for the purposes of this section, has reason to believe (the reason for such belief to be recorded in writing), on the basis of material in his possession, that -
>
> (a) any person is in possession of any proceeds of crime; and
>
> (b) such proceeds of crime are likely to be concealed, transferred or dealt with in any manner which may result in frustrating any proceedings relating to confiscation of such proceeds of crime under this Chapter, he may, by order in writing, provisionally attach such property for a period not exceeding one hundred

and eighty days from the date of the order, in such manner as may be prescribed:

Provided that no such order of attachment shall be made unless, in relation to the scheduled offence, a report has been forwarded to a Magistrate under section 173 of the Code of Criminal Procedure, 1973 (2 of 1974), or a complaint has been filed by a person authorised to investigate the offence mentioned in that Schedule, before a Magistrate or court for taking cognizance of the scheduled offence, as the case may be, or a similar report or complaint has been made or filed under the corresponding law of any other country:

Provided further that, notwithstanding anything contained in clause (b), any property of any person may be attached under this section if the Director or any other officer not below the rank of Deputy Director authorised by him for the purposes of this section has reason to believe (the reasons for such belief to be recorded in writing), on the basis of material in his possession, that if such property involved in money-laundering is not attached immediately under this Chapter, the non-attachment of the property is likely to frustrate any proceeding under this Act."

8. The above provision empowers the ED to provisionally attach the properties of a person in possession of any proceeds of crime. Though it is contended that the PAO is bad without filing charge sheet under Section 173 of the Code of Criminal Procedure (CrPC), the second proviso permits such attachment even if the charge sheet is pending, provided there is a "reason to believe" that if the property is not attached immediately, such non-attachment would frustrate the proceedings under the PMLA. There are several conditions to be complied with before ordering / passing PAO.

9. Admittedly, there is a complaint under Section 5(5) of the PMLA to be adjudicated under Section 8 of the said Act, based on the the impugned PAO issued under Section 5 (1) of the Act. The requirement for issuing the same is the presence of 'reason to believe' at every stage, which should be recorded in writing. The 'reason to believe' to be recorded in writing should be in consonance with the second proviso to Section 5(1) of the PMLA. Secondly, the notice under Section 8(1) of the PMLA also should be communicated recording the 'reason to believe'. Only when there is a violation of the legal requirements, the PAO

would be rendered illegal.

10. It is to be stated that the PAO is valid for a period of 180 days and within a period of 30 days of passing such order, the concerned authority has to forward a complaint under Section 5(5) of the PMLA to the Adjudicating Authority, which has been done in this case on 26.10.2018. The Adjudicating Authority, after issuing notice, hearing the parties and considering their reply and other materials, has to pass a reasoned order as to the nature of the property deciding whether the property is involved in money laundering or not. It is contended by the learned Additional Solicitor General of India that in the instant case, the PAO has been passed after arriving at the subjective satisfaction as to the reasons and also the material in possession of the authority. In fact, it is his submission that the total amount involved in money laundering is Rs.62.68 Crores, whereas, the value of the property attached is only Rs.54.03 Crores. Admittedly, a show cause notice was also issued in Section 8 proceedings by the Adjudicating Authority.

11. It is the contention of the learned counsel for the petitioner that the authority contemplated under the Act, namely, the Director or any other officer not below the rank of Deputy Director authorised by him for the purposes of this section, should conduct a search, as mandated under Section 17 of the PMLA, and also should have "reason to believe" that the person whose premises is subjected to search is involved in money laundering, which should be recorded in writing, to pass an order freezing the accounts. According to the learned counsel for the petitioner, the absence of search and failure to furnish such reasons to the affected persons are procedural irregularities, which would only render the order freezing the accounts illegal.

12. The further contention of the learned counsel for the petitioner is that at the time of the alleged commission of the offences under Sections 120B and 420 IPC in the year 2008, those offences were not included in the schedule to the PMLA and they were included in the schedule only with effect from 01.06.2009 and thus, ED has no jurisdiction to register ECIR. Likewise, Section 13(2) and 13(1)(d) of the Prevention of Corruption Act were also included in the schedule to PMLA only with effect from 01.06.2009. Without there being any scheduled offence, there is no question of proceeds of crime to register the ECIR and commission of scheduled offence is the sine quo non to invoke the provisions of the PMLA. Thus, it is contended that the PAO is unsustainable in law. But the

contention of the learned Additional Solicitor General is to the effect that the inclusion of Section 420 IPC in the year 2009 does not make any difference, if the person against whom the accusation is made or any other persons, who are found to be "in possession" of some property, which is involved in money laundering.

13. The learned counsel submitted that the foundation of the ECIR case rests on the statement recorded under Section 50 of the PMLA from Mrs.Indrani, who suffers incarceration in a murder case. Even her husband Peter Mudkherjea did not corroborate the said statement and therefore, the concocted statement made by Mrs.Indrani at the instance of the ED officials, could not be the basis to implicate the petitioner.

14. It is also submitted that even according to the CBI officials, the petitioner raised invoices approximately to the tune of Rs.3.5 Crores for the alleged services rendered by Mr.Karti to the INX Group, but the petitioner has no connection with Mr.Karti. It is an admitted fact that the amount of Rs.3.5 Crores was not paid by INX Media to the petitioner and only a sum of Rs.10 lakhs was paid to the petitioner for their services. It is further submitted that the petitioner, Kriya FMCG, CBN Placements have entered into an agreement dated 12.09.2007 with a company called Span Fibres (India) Private Limited, Mumbai, and received a sum of Rs.3 Crores from the said company between 01.10.2007 and 31.03.2008 on various dates, much prior to the alleged commission of the offences in the case on hand. Therefore, it is contended that the ED, having found out that there is no "proceeds of crime", with an intention to drag the petitioner into the case, projected the said sum as "proceeds of crime" to usurp jurisdiction.

15. Further, it is the preliminary submission of the learned counsel for the petitioner that the ED authorities have deliberately deleted certain contradictory portions in the evidence of one Chand Ratan Agarwal, which were mentioned in the PAO dated 10.10.2018, while making the complaint under Section 8(1) of the PMLA to the Adjudicating Authority and such conduct shows the mala fide exercise of power warranting interference from this Court at this stage itself.

16. At this juncture, it is reliably learnt that pursuant to the complaint filed under Section 5(5) of the PMLA, the PAO has been confirmed by the Adjudicating Authority. Thus, the PAO having been confirmed by the Adjudicating Authority on 29.03.2019, the same has to be

challenged before the Appellate Tribunal.

17. Though the expression 'continuing offence' is not defined in the PMLA, whether a particular offence is a continuing one or not depends upon the nature of offence and the purpose intended to be achieved. The concept of continuing offence is keeping the offence alive day by day without wiping the original guilt. Thus, there is an ingredient of continuance of the offence in continuing offence. Therefore, the contention of the petitioner that the second proviso to Section 5(1) is only prospective and not retrospective is without substance or force. The second proviso is applicable to property acquired even prior to the coming into force of this provision. Hence, retrospective penalization is permissible.

18. As stated above, when there is a statutory violation, then only the power of this Court under Article 226 of the Constitution could be invoked. This Court is of the view that the petitioner could have agitated the aforesaid procedural violations before the Adjudicating Authority or at least now before the Appellate Tribunal and the same could not be agitated before this Court.

19. The contention that the person aggrieved over the order of the Adjudicating Authority has a right to appeal under Section 26 of the PMLA and also there is a further right of appeal to the High Court under Section 42 of the PMLA has much force. Thus, the petitioner ought to have faced the Section 8 proceedings and other appellate alternative remedies. Without exhausting those remedies, the petitioner cannot maintain this petition before this Court under Article 226 of the Constitution.

20. Mr.Karti questioned the FIR filed by the CBI before this Court in W.P.(SR)Nos.69241, 69245 and 69249 of 2017 and this Court vide order dated 22.08.2017 held that though this Court has jurisdiction, in the interest of justice and in order to avoid conflicting view did not entertain those writ petitions. Hence, the submission that the petitioner ought to have filed writ petition praying the reliefs sought for herein before the Delhi High Court need not be gone into, having entertained these petitions at the time of admission.

21. At the risk of repetition, it is to be reiterated that the complaint filed under Section 5(5) of the PMLA had been adjudicated upon and the PAO has been confirmed by the Adjudicating Authority. Thus, the petitioner has to

challenge the order of the Adjudicating Authority before the Appellate Tribunal in accordance with law and these writ petitions have no merit.

22. For the foregoing reasons, all these writ petitions fail and the same are dismissed as devoid of merits. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS)

//True Copy//

Sub Assistant Registrar

gg

To

1. The Secretary,
   Ministry of Finance,
   Union of India,
   North Block,
   New Delhi-110 001.

2. The Adjudicating Authority,
   (Prevention of Money Laundering Act, 2002),
   Room No.26, 4th Floor,
   Jeevan Deep Building,
   Parliament Street,
   New Delhi-110 001.

3. The Director,
   Central Bureau of Investigation,
   Plot No.5-B, CGO Complex,
   Lodhi Road, New Delhi-110 003.

4. The Deputy Director (Intelligence),
   Directorate of Enforcement,
   Ministry of Finance, Department of Revenue,
   Government of India,
   6th Floor, Lok Nayak Bhavan,
   Khan Market, New Delhi-110 003.

5. The Assistant Director,
   Directorate of Enforcement,
   Ministry of Finance,
   Department of Revenue,

Government of India,
6th Floor, Lok Nayak Bhavan,
Khan Market, New Delhi-110 003.

+1cc to Mr. N.Umapathy, Advocate SR.No. 45639(wp 26889)
+2cc to Mr.N.Umapathy , Advocate SR.No. 45638(wp 32558)

W.P.Nos.26889, 26901, 26908,
29506 and 32558 of 2018

vsn II (CO)
A.SK(15/07/2019)