IN THE HIGH COURT OF JUDICATURE AT MADRAS

Reserved On	09.01.2020
Pronounced On	27.02.2020

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.Nos.12190 & 12324 of 2016
and
W.M.P.Nos.10544, 10655 & 32159 of 2016

W.P.No.12190 of 2016

S.Kasturi ... Petitioner

Vs.

1.Union Territory of Pondicherry
Represented by The Chief Secretary
to Government (Excise),
Government of Puducherry,
Secretariat, Beach Road,
Puducherry - 605 001.

2.The Commissioner (Excise),
Government of Puducherry,
Office of the Excise Commissioner,
Excise Department, Saram,
Pondicherry - 605 013.

3.The Deputy Collector (Excise),
Government of Puducherry,
Pondicherry.

4.The Registrar of Firms for Puducherry,
Office of the Registrar of Firms
for Puducherry,
Ilango Nagar, Puducherry.

5.S.Indhumathi

6.Ananda Siva Samba Sakthi ...Respondents

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records relating to impugned order vide No.3004/APPEAL/S2/FL.2/2015-2016/641 dated 17.02.2016 passed by the Second Respondent and quash the same as highly illegal, unlawful, arbitrary, ultravires, unconstitutional also on the grounds that it reveals malafide attitude, which resulted, for non application of mind on the part of the Second Respondent.

For Petitioner : Mr. R. Natarajan
for Mr.Prakash Adiapadam

For R1-R4 : Mr. J. Kumaran
Additional Govt. Pleader (Pondy.)

For R5 : Mr. B. Balavijayan

For R6 : M/s.Chitra Sampath
Senior Counsel,
for Mr.T.S.Baskaran, Standing Counsel

W.P.No.12324 of 2016

Ananda Siva Samba Sakthi ... Petitioner

Vs

1.Union of India,
rep. by its Chief Secretary,
The Government of Union Territory
of Pondicherry,
Excise Department,
Puducherry.

2.The Commissioner (Excise),
The Government of Union Territory
of Pondicherry,
Puducherry.

3.The Deputy Commissioner (Excise),
The Government of Union Territory
of Pondicherry,
Puducherry.

4. Kasturi.

5. Indhumathi ... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records of the Second Respondent pertaining to its proceedings in No.3004/APPEAL/S2/FL.2/2015-2016/641 dated 17.02.2016 and quash the same and consequently direct the Second Respondent to cancel the FL II license issued to the Fourth Respondent for running the liquor shop under the name

“S.S.Bar” at 69, Othavadai Street, Mudaliarpet, Puducherry - 605 004 or any other place.

For Petitioner : M/s.Chitra Sampath
Senior Counsel,
for Mr.T.S.Baskaran, Standing Counsel

For R1 to R3 : Mr. J.Kumaran
Additional Govt. Pleader (Pondy.)

For R4 : Mr. R.Natarajan
for Mr.Prakash Adiapadam

For R5 : Mr. B. Balavijayan

COMMON ORDER

These writ petitions have been filed by the respective Petitioners to quash the impugned order vide No.3004/APPEAL/S2/FL.2/2015-2016/641 dated 17.02.2016 passed by the Second Respondent Commissioner (Excise), Excise Department. The dispute in the present writ petitions is a private dispute between the two petitioners.

2. 1st to 3rd respondents in both the writ petitions are the same. In W.P.No.12190 of 2016, the 4th respondent is the Registrar of Firm. The 5th respondent in the both writ petitions is same.

3. The petitioner in W.P.No. 12324 of 2016 is the 6th respondent in W.P.No.12190 of 2016 while the petitioner in W.P.No.12190 of 2016 is the 4th respondent in W.P.No. 12324 of 2016.

4. While the petitioner inW.P.No.12190 of 2016 has merely sought for a writ of certiorari, the petitioner in W.P.No.12324of 2016 has filed the above writ petition to quash the impugned order passed by the 2nd respondent but also for a consequential direction to cancel the F.L.II license issue to the petitioner in W.P.No.12190 of 2016 for running a liquor shop under the name S.S Bar at 69,Othavadai Street, Mudaliarpet, Puducherry 605004.

5. The impugned order has been passed by the 2nd respondent pursuant to an ex-parte direction dated 16.10.2015 of this court in W.P.No.33051 of 2015 to consider and dispose the appeal filed by the petitioner in W.P.No.12324 of 2016.

6. The impugned order has been purportedly passed under Section 3 and Section 60(3) of the Puducherry Excise Act, 1970 pursuant to the direction of this court in W.P.No. 33051 of 2015.

7. By the impugned order, the partnership between the petitioner in W.P.No.12190 of 2016 and the 5th respondent (in

both the writ petitions) was directed to be dissolved and a certified copy of the Form A showing dissolution of the partnership firm was directed to be produced before the 3rd respondent Deputy Commissioner-Cum Licensing Authority, Puducherry within a period of one month from the date of receipt of the order.

8. The petitioner in W.P.No.12190 of 2016 was also asked to pay a compounding amount of Rs.1 lakh for the offence under Section 44 of the Puducherry Excise Act, 1970 within a period of six weeks from the date of the aforesaid order. Thus, the appeal filed by the petitioner in W.P.No.12324 of 2016 was dismissed.

9. The brief facts of the case are that the petitioner in W.P No.12190 of 2016, one S.Kasturi is the wife of deceased Sambasivam. The said late Sabasivam was issued with FL-II license for running a liquor shop. The said liquor shop was running under the name and style of "S.S.Bar". The said Sambasivam died on 11.11.1998 leaving behind his wife.

10. After the death of Sambasivam in 1998, his wife S.Kasturi petitioner in W.P. No.12190 of 2016 continued to do business. The license was subsequently transferred to her name in the year 2005.

11. Earlier, the petitioner in W.P.No.12324 of 2016 along with her mother and siblings had filed a suit in O.S.No.243 of 1999 for partition before the Additional Sub Judge, Puducherry. The said suit was dismissed for non-prosecution. However, it was later restored to the files of the said court and is said to be pending.

12. After the death of Sambasivam, his wife Kasturi the petitioner in W.P.No.12190 of 2016 filed O.S.No.542 of 2002 before the Principal District Munsif Court, Pondicherry for declaring her as the sole legal heir of late Sambasivam.

13. The suit was decreed on 12.11.2002 by the said Court. Thereafter, it appears that the Kasturi petitioner in W.P.No.12190 of 2016 entered into a partnership with one Indumathi, the 5th respondent in W.P.No.12190 of 2016 to carry on liquor business as a partner during the pendency of O.S.No.243 of 1999.

14. Under these circumstances, O.S.No.43 of 2004 was filed, to challenge the decree passed in O.S.No.542 of 2002 declaring the S.Kasturi petitioner in W.P.No.12190 of 2016 as the legal heir of the deceased S.Sambasivam. The said suit was dismissed on 22.08.2005.

15. Aggrieved by the said dismissal, an appeal was also filed before the Sub-Court in A.S.No.19 of 2006 which also came to be dismissed on 24.04.2007. Meanwhile, the FL-II license which was originally granted in the name of Sambasivam was renewed in the name of deceased Sambasivam was transferred

in the name of S.Kasturi petitioner in W.P.No.12190 of 2016.

16. The attempt to induct the 5th respondent as a partner came to be rejected by an order dated 09.10.2007 by the 3rd respondent Deputy Commissioner of (Excise).

17. It is the case of the petitioner in W.P.No.12324 of 2016 that despite rejection, the 5th respondent Indumathi continued to act as the partner in the said "S.S.Bar" and the sales tax returns were filed as if "S.S.Bar" was a partnership concern engaged in the sale of liquor.

18. Under these circumstances, Ananda Siva Samba Sakthi the petitioner in W.P.No.12324 of 2016 representing interest of other legal heirs who had filed a suit in O.S.No.243 of 1999 and sent several representations to the 3rd respondent Deputy Commissioner of Excise, Pondicherry to not to renew the license as there is a violation of the terms of license.

19. Since no orders were passed by the Deputy Commissioner of Excise, Pondicherry, the petitioner in W.P.No.12324 of 2016 filed an appeal before the 2nd respondent Commissioner of Excise/Excise Commissioner on 08.05.2015.

20. Since the said appeal was also not taken up for hearing by the 2nd respondent Commissioner, the Ananda Siva Samba Sakthi petitioner in W.P.No.12324 of 2016 filed W.P. No. 33051 of 2015.

21. It is under these circumstances, an ex-parte order dated 16.10.2015 came to be passed by this court without going into the merits of the case. This Court directed the 2nd respondent Commissioner of Excise, to pass orders in accordance with law.

22. Pursuant to the said order of this Court on 16.10.2015, a notice was issued to both the petitioners and the 5th Respondent by the 3rd respondent Deputy Commissioner of Excise. It fixed a personal hearing on 18.01.2016 at 3.00 p.m. before the 2nd respondent. In the said proceeding, both the writ petitioners participated.

23. The said hearing culminated in the impugned order dated 17.02.2016. The operative portion of the impugned order reads as under:-

> "Now, therefore, the undersigned, conferred with the powers of the Excise Commissioner under Section 3 and Section 60(3) of the Puducherry Excise Act, 1970, having considered all the documents, statements, averments and circumstances furnished by the appellant as well as the respondent, do hereby order that since the licensee, Tmt.Kasthuri, W/o.S.Sambasivam (late), on the name of whom

the FL.2 license of M/s.S.S.Bar, Puducherry was transferred subject to the outcome of the pending suit of O.S.No.243/99, had entered into a partnership arrangement and continuing the same till date, despite the proposal to induct the name of the partner Tmt.indumathi, W/o.Selvapandian in the said FL.2 license, was categorically rejected by the Licensing Authority vide his letter dated 09.10.2007, amounts to violation under Section 35(1)(b) of the Puducherry Excise Act, 1970 and also under the provisions of rule 203 of the Puducherry Excise Rules, 1970. Therefore, the partnership firm of M/s.S.S.Bar registered vide No.46/2005 with the Registrar of Firms, Puducherry, in which Tmt.Kasthuri and Tmt.Indumathi are incorporated as partners, shall have to be dissolved and a certified copy of Form 'A' thereof shall be furnished to the Deputy Commissioner (Excise)-cum-Licensing Authority, Puducherry, within a period of one month from the date of receipt of this order. Further, as the licensee has apparently violated the conditions laid down during the transfer of license, a sum of Rs.1,00,000/- has been imposed as compounding of the offence in terms of Section 44 of the Puducherry Excise Act, 1970. The compounding amount is payable within 6 weeks from the date of this order. Accordingly, the Appeal is disposed of."

24. Before going further into the submissions of the counsels for the respective parties in the above writ petitions, I would like to record certain facts which have intervened during the course of the proceeding.

25. On 01.04.2016, an interim stay order was passed by this court in W.P.No.12190 of 2016. The said interim order was granted in presence of the learned Government Pleader for the 1st to 4th respondents while notice was ordered on the 5th and the 6th respondents (the petitioner in W.P. No.12324 of 2016).

26. While granting interim stay, the court also observed that "the petitioner shall not renew the license till the disposal of this writ petition".

27. Therefore, the 3rd respondent suspended the FL-II license on 21.07.2016 purportedly in the exercise of power conferred under Section 28 of the Pondicherry Excise Act, 1970 and in pursuance of the interim order of this Court dated 01.04.2016 in W.P.No.12190 of 2016. Against the said decision, the petitioner in W.P.No.26442 of 2016.

28. After considering the submissions of the rival

parties, this Court on 29.7.2016 directed listing of the W.P.Nos.12190, 26442 and 12324 of 2016 for hearing on 22.08.2016.

29. W.P.No.26442 of 2016 was however withdrawn on 29.07.2016, to enable the petitioner in W.P.No.12190 of 2016 to approach the Commissioner of Excise, Puducherry by way of appeal.

30. Though an Excise appeal was preferred, it was not pursued by the petitioner in W.P.No.12190 of 2016. Meanwhile, the said petitioner in W.P.No.12190 of 2016 not only paid the compounding amount of Rs.1 Lakh and but also renewal fees of Rs.10 lakhs for the Excise Years 2016-17.

31. Therefore, an inter-departmental note was generated by the 3rd respondent Deputy Commissioner Excise, Puducherry and the earlier order dated 21.07.2016 suspending the FL-II license was revoked on 23.08.2016.

32. Thus, FL-II licence was renewed on payment of the aforesaid amount of Rs.10 lakhs without prejudice to the rights of the petitioner in W.P.No.12190 2016 and other related cases and subject to the outcome of O.S.No.243 of 1999.

33. Taking note of above development of renewal of the license which was contrary to the interim order dated 01.04.2016 in W.P.No.12190 of 2016, this court by an order dated 22.11.2016 stayed the order dated 23.08.2016 of the 3rd respondent Deputy Commissioner (Excise).

34. Consequently, the petitioner in W.P.No.12190 of 2016 was restrained from running the shop Liquor Shop, namely, S.S.Bar, at 69, Othavadai Street, Mudaliarpet, Puducherry 605 004 though the said petitioner had paid the renewal charges of Rs.10 lakhs on 26.02.2016.

35. Thus, neither of the petitioner have been allowed to carry on the business under the license which was transferred in favour of the petitioner in W.P.No.12190 of 2016 (the 4th respondent in W.P.No. 12324 of 2016) in the year 2005.

36. On behalf of the petitioner in W.P.No.12190 of 2016 (the 4th respondent in W.P.No.12324 of 2016), Mr. Prakash Adaipadam made elaborate submission. On behalf of petitioner in W.P No.12324 of 2016 (the 6th respondent in W.P No.12190 of 2016), learned senior counsel Mrs.Chitra Sampath made her submissions.

37. I have considered the arguments advanced by the learned counsels for the respective petitioners and the learned Additional Government Pleader for the 1st to 4th respondent in W.P.No.12190 of 2016 and the learned counsel for

the 5th respondent.

38. The petitioner in W.P.No.12190 2016 is the wife of late Sambasivam. Originally, FL-II licence was issued in the name of late Sambasivam who ran a liquor shop under the name S.S.Bar at 69,Othavadai Street, Mudaliarpet, Puducherry 605 004.

39. After his death, the business was carried on by his wife petitioner in W.P.No.12190 of 2016 and later with the help of the 5th respondent who was inducted as a partner.

40. The petitioner in W.P.No.12324 of 2016 who is the daughter of the Ekabaram, the brother of late Sambasivam and thus his niece. Her father Ekabaram died in the year 1979.

41. She along with her mother and siblings claimed that the aforesaid liquor business was a family business. It her claim that though the liquor license was issued in the name of late Sambasivam, it was for family business. Therefore, she filed file O.S.No.243 of 1999 to partition various properties. The said suit was dismissed for non prosecution and was later restored. It is still pending as on date.

42. Since the petitioner in W.P.No.12190 2016 had inducted the 5th respondent namely S.Indumathi as a partner to the exclusion of members of the family, attempts were made to ensure that the petitioner in W.P.No.12190 of 2016 could not carry on the business either by herself or with the said S.Indumathi, the 5th respondent and it is in this background, the impugned order has been passed by the 2nd respondent.

43. Both the petitioners are aggrieved by the impugned order. It is contended on behalf of the petitioner in W.P.No.12190 of 2016 that the impugned order is without jurisdiction and contrary to Section 60(3) of Pondicherry Excise Act, 1970.

44. It is submitted that under Section 60(3) of the said Act, only the Government represented by the Lt. General of the Union Territory of Puducherry can pass order against an order of 2nd respondent Commissioner (Excise).

45. It is further submitted that the 2nd respondent Commissioner (Excise) can pass an order against the order of Deputy Commissioner from date of such order of the Deputy Commissioner of Excise.

46. It is submitted that though this Court in its order dated 16.10.2015 in W.P.No.33051 of 2015 had directed 2nd respondent to consider the so called appeal, nevertheless the Court also directed the second respondent to dispose the appeal in accordance with law. It is submitted that the

impugned order is without jurisdiction as the 2nd respondent could not arrogate the powers of the Government. It is submitted that the said appeal should have been dismissed as not maintainable as there was no order under challenge.

47. It is submitted that as per Sub-Section (3) of Section 60 of the Puducherry Excise Act, 1970, any person aggrieved by an order passed by the Commissioner (Excise) alone can file an appeal under sub-Section (2) or otherwise, may, within ninety days from the date of communication of such order, appeal to the Government.

48. On the other hand, the learned counsel for the petitioner in W.P.No.12324 of 2016 would contend that the successive renewal of the license was contrary to the provisions of the said Act.

49.It is submitted that the constitution of the business cannot be altered by inducting any stranger to the liquor business and since the 2nd respondent failed to pass any order, the said petitioner was construed to file W.P.No.33051 of 2015.

50. It is pursuant to the said order, the impugned order was passed. It is however submitted that the FL-II Licence ought not to have been renewed in favour of the petitioner in W.P.No.12190 of 2016 as she has breached the statutory requirements.

51. The learned Senior counsel for the petitioner in W.P.No.12324 of 2016 would contend that petitioner in W.P.No.12190 of 2016 cannot carry on business with any third party as long as there are other legal heirs who are entitled to right which is subject matter of O.S.No.243 of 1999.

52. It is submitted that the impugned order allowing the petitioner in W.P.No.12190 of 2016 to compound the offence was violative of Section 35(1)(b) of the Puducherry Excise Act, 1970 and Rule 203 of the rules made there under.

53. It is submitted that despite the 3rd respondent Deputy Commissioner passing an order rejecting the induction of the 5th respondent is a partner, the liquor business was carried out with the partnership of the 5th respondent and therefore the successive renewal and permitting the petitioner in W.P.No.12190 2016 was unsustainable. It is submitted that the 2nd respondent ought to have cancelled the FL-II licence.

54. It was also contended on behalf of the petitioner in W.P.No.12324 of 2016 that compounding of offence under Section 44 of the aforesaid Act would arise only were the criminal cases pending and that the 2nd respondent had to merely cancel the aforesaid licence.

55. The learned counsel for the Petitioner in

W.P.No.12190 of 2016 relied on the following decisions:-

i. Arun Kumar and Others Vs. Union of India and others, (2007) 1 SCC 732.
ii. Jer and Co., Vs. Commissioner of Income-Tax, U.P 79 ITR 546.
iii. A.Muthukumaran Vs. The Commissioner of Land Revenue, Board of Revenue, Chepauk, Madras - 5 and others, (1984) 2 MLJ 39.
iv. An unreported decision of the Hon'ble Division Bench of this Court in W.P. No. 25355 of 2018, dated 07.02.2019.

56. Though, several decisions have been cited, I am of the view that the dispute in these writ petitions can be resolved on the facts of the case. I am of the view that the petitioner in W.P.No.12324 of 2016 has no locus standi to challenge the licence granted and renewed in favour of the petitioner in W.P.No.12190 of 2016.

57. There is a family dispute between the respective petitioners and their family members. The petitioner in W.P.No.12324 of 2016 along with her mother and sibling has instituted O.S.No.243 of 1999 before the Principal District Munsif at Pondicherry to partition properties. The petitioner in W.P.No.12190 of 2016 is one of the defendant in the said suit along with one Anandayee.

58. In the plaint filed in O.S.No.243 of 99, there is reference to the grant of subject liquor license to late Sambasivam and that out of the resources of the joint family license was obtained and family properties were offered as collateral.

59. In the plaint, it has been stated that late Sambasivam obtained the said license to run an IMFl-2 retail vending liquor license from and out of the sale proceeds of the family property and that the business was carried out for the benefit of the family and therefore all the members of the family are entitled to $1/5^{th}$ share in the properties. The business was being carried on Schedule B property which out is a joint family property and that each of the members of the family are entitled to a share in the business.

60. The said suit was allowed to be dismissed and has been subsequently restored and is pending for final disposal though it was filed in the year 1999.

61. The rights of the Petitioner in W.P.No.12324 of 2016 along with her mother and siblings have not yet crystallised till date.

62. It is under these circumstances, the renewal of the FL-II licence was subject to outcome of the disposal of O.S.No.243 of 1999. The Petitioner in W.P No.12324 of 2016 may

have chance to succeed. However, for reasons best known, no steps have been taken to establish their rights in the said suit despite a lapse of 20 years.

63. After O.S.No.542 of 2002 was filed by the petitioner in W.P.No.12190 of 2016 to declare herself as the legal heir of late Sambasivam and obtained a degree on 12.11.2002, the petitioner in W.P.No.12324 of 2016 along with her mother filed O.S.No.43 of 2004 before the II Additional District Munsiff Court, Pondicherry to declare decree obtained in O.S.No.542 of 2002 as null and void.

64. O.S.No.43 of 2004 was dismissed by the said Court on 22.08.2005. Thereafter, O.S.No.243 of 1999 was also allowed to be dismissed for non-prosecution on 20.09.2005.

65. Without establishing the rights over the property and the liquor business and the FL-II license despite lapse of 20 years, the petitioner in W.P.No.12324 of 2016 has merely attempted to tire out the petitioner in W.P.No.12190 of 2016 without establishing any rights over the liquor business carried out by the latter. I therefore find no merits in W.P.No.12324 of 2016.

66. Instead, pursuing the above suit, the petitioner in W.P.No.12324 of 2016 has made every attempt to destabilise the liquor business carried on by the petitioner in W.P.No.12190 of 2016 as a result of which neither has established her rights nor has allowed the petitioner in W.P.No.12190 2016 to carry on the business perhaps on account of the fact that the 5th respondent a stranger to the family may eventually take over the said business.

67. The conduct of the petitioner in W.P.No.12324 of 2016 along with her mother and siblings is not bona fide. If the petitioner in W.P.No.12324 of 2016 so desires, the said petitioner should expedite the partition suit in O.S.No.243 of 1999 instead of delaying further.

68. The petitioner in W.P.No.12190 of 2016 is now aged about 71 years and has been subjected to several hurdles. The petitioner in W.P.No.12324 of 2016 cannot restrain the petitioner in W.P.No.12190 of 2016 any longer after having failed to establish any right over the FL-II licence till date.

69. Any relief in respect of income from the liquor business and future succession to FL-II license which is in the name of the petitioner in W.P.No.12190 of 2016 shall be subject to the final outcome of the partition suit in O.S.No.243 of 1999 pending before the Additional Sub Court, Puducherry.

70. The petitioner in W.P.No.12190 of 2016 has also

paid the renewal fee of Rs.10 lakhs for the Excise Year 2016-17 but was unable to utilise the same due to the intervening order of this court on 30.09.2016.

71. I therefore direct the official respondents to permit the said petitioner in W.P.No.12190 of 2016 to carry on business for the residual period of licence for which she could not carry on business and thereafter renew the subject license in the name of the petitioner in W.P.No.12190 of 2016. Such renewable in time to come shall be subject to the outcome of the partition suit in O.S.No.243 of 1999.

72. In case the petitioner is unable to carry on the liquor business, the licence shall be offered to the petitioner in W.P.No.12324 of 2016 and the members of the family. Otherwise, transfer, renewal or succession to the liquor licence business shall be subject to the outcome of O.S.No.243 of 1999.

73. It is made clear that under no circumstances the petitioner in W.P.No.12190 of 2016 shall assign or transfer the license to the 5th respondent or her nominee or any other person unless the petitioner in W.P.No.12324 of 2016 is unable to establish rights over the liquor business in O.S.No.243 of 1999. Interse rights of the parties will be subject to the outcome of the partition suit in part O.S.No.243 of 1999. All rights arising out of the income from the said business will be subject to the outcome of the said suit.

74. I therefore request the learned Additional Sub-Judge, Puducherry, before whom O.S.No.243 of 1999 is pending, to dispose the said suit, within a period of twelve months from the date of receipt of a copy of this order. The learned Additional Sub-Judge, Puducherry shall ensure that none of the parties resort to any dilatory tactics in the disposal of the said suit.

75. The Registry is directed to transmit a copy of this order to the Additional Subordinate Court, before whom O.S.No.243 of 1999 is pending, for an effective compliance of the above order.

76. In the light of the above direction, W.P.No.12190 of 2016 stands allowed and W.P. No.12324 of 2016 stands dismissed with the above observations. No cost. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar

//True copy//

Sub Assistant Registrar

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To

1.The Chief Secretary
   Union Territory of Pondicherry
      to Government (Excise),
   Government of Puducherry,
   Secretariat, Beach Road,
   Puducherry - 605 001.

2.The Commissioner (Excise),
   Government of Puducherry,
   Office of the Excise Commissioner,
   Excise Department, Saram,
   Pondicherry - 605 013.

3.The Deputy Collector (Excise),
   Government of Puducherry,
   Pondicherry.

4.The Registrar of Firms for Puducherry,
   Office of the Registrar of Firms
      for Puducherry,
   Ilango Nagar, Puducherry.

5.The Additional Subordinate Court,
   Puducherry.

6. The Sub Assistant Registrar (Writ Section)
   High Court, Madras.

+2cc to Mr.Prakash Adiapadam, Advocate SR.No.18048

+1cc to Mr.T.S.Baskaran, Advocate SR.No.16957

+1cc to Government Pleader SR.No.17377

W.P.Nos.12190 & 12324 of 2016
and
W.M.P.Nos.10544 & 10655 of 2016

PP(CO)
GMY(21/10/2020)