



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 28.02.2020

CORAM:

WEB COPY THE HONOURABLE MRS.JUSTICE PUSHPA SATHYANARAYANA

W.P (MD) No.16869 of 2019

and

WMP (MD) Nos.13453, 13454 & 23079 of 2019

V.V.Minerals
rep.by its Partner
S.Veikundarajan

... Petitioner

Vs.

1.The Principal Commissioner of Income Tax,
No.2, V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai - 625 002.

2.The Assistant Commissioner of Income Tax,
Central Circle 2 Madurai,
Kulamangalam Main Road,
Meenambalpuram,
Madurai - 625 002.

3.The Deputy Director of Income Tax,
Central Circle 2 Madurai,
Kulamangalam Main Road,
Meenambalpuram,
Madurai - 625 002.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of certiorari calling for the records of the 1st respondent comprised in the impugned order No.8/2018-19 bearing C.No.337/Pr.CIT-2/MDU/2018-19 dated 19.2.2019 and quash the same.

For Petitioners : Mr.Lakshmi Narayanan
for Mr.Kingsly Solomon

For R1 : Mrs.S.Srimathy
Standing Counsel

For R2 & R3 : Mr.T.R.Senthilkumar
Senior Standing Counsel
Assisted by K.G.Usha Rani



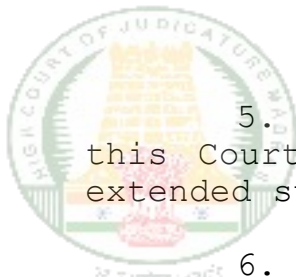
ORDER

The petitioner, which is a partnership firm, has laid challenge to the order dated 19.02.2019 passed by the first respondent in transferring the cases to the Deputy Commissioner of Income Tax (DCIT), Central Circle-2, Madurai, as violative of the principles of natural justice.

2.The petitioner states that it has been dealing in mineral industry and has been complying with all the statutory requirements in the Income Tax Act, 1961 [hereinafter referred to as 'the Act'.] The petitioner has been filing returns regularly as per the Act. The income of the petitioner is subject to scrutiny / assessment every year and orders were passed under Section 143(3) of the Act. While so, the officials of the Income Tax Department came to the premises of the petitioner and effected search including the residence of his partners and his relatives on 25.10.2018 under Section 132 of the Act.

3.The proceeding under Section 132 of the Act was concluded against the petitioner without any incriminating materials being found against him. Later, the petitioner received a notice dated 28.01.2019 from the first respondent under Section 127(2) of the Act, proposing transfer of the petitioner's cases to the DCIT, Central Circle-2, Madurai. The petitioner was also directed to give his response and personal hearing was fixed on 12.02.2019. The petitioner has also sent a reply on 16.02.2019 seeking certain documents in order to enable him to file objections. However, the request of the petitioner was ignored, notifying the date of hearing as 18.02.2019. Though the petitioner insisted that the documents requested are vital for the petitioner to respond and make his objections, without even furnishing the documents sought for, the impugned order came to be passed. The said order is challenged in this writ petition contending that the same is in contravention of Section 127(2) of the Act, as the first respondent has not complied with the mandatory requirements for transfer of cases to the DCIT, Central Circle-2, Madurai, on the ground that centralization of group of cases is essential for effective and coordinated investigation.

4.Out of 20 cases, only Sl.No.20 in schedule - I is with ITO Ward 4, Virudhunagar. Rest of the cases are in Tirunelveli. According to the petitioner, even clubbing the case of Simarana, which is the only one pending in Virudhunagar, is to show that the members of the family are having assessment in different places. It is pointed out that the said Simarana is neither a partner nor a shareholder in any of the firms or companies of the petitioner. Therefore, including the case of the said Simarana is deliberate and just to show that the members of the family are having assessment in different places.



5. When this matter was taken up for admission on 05.08.2019, this Court stayed the operation of the impugned order, which was extended subsequently.

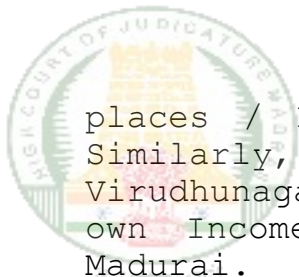
6. Refuting the allegations of the petitioner and seeking to vacate the interim order, the respondents filed WMP (MD)No.23079 of 2019 along with a counter-affidavit dated 19.11.2019. Even prior to the filing of the said petition, the first respondent filed a counter-affidavit, wherein, among other things, it is stated that a search proceedings under Section 132 of the Act was conducted in the premises of the petitioner and there is no provision contained in the Act mandating them to furnish copies of documents to the assessee, which were seized at the time of search, during 127 proceedings.

7. It is also stated that it is a standard procedure of the Department that after the search, the assessees, to be centralized are identified and a proposal for centralization is put up to the Director General of Income Tax (DGIT). From the DGIT, the proposal goes to the Chief Commissioner of Income Tax (CCIT) for concurrence, who in turn, forwards the proposals to the Principal Commissioner of Income Tax (PCIT). The PCIT, thereafter, will transfer the exercising the powers under section 127 of the Act and after following the due procedures contemplated therein from the original Assessing Officer to the Assessing Officer in the Central Circle and thus, there is no pre-determination on the part of the first respondent, as alleged by the petitioner. It is, thus, stated that since the procedure contemplated under the Act is followed properly, the writ petition is liable to be dismissed.

8. The second respondent in the counter dated 19.11.2019 has stated that after the search proceedings, the material seized were transferred to the "Central Circle", which were created exclusively for assessment of search cases, and the effective assessment would be made therein, based on the evidence collected during the search. The second respondent relied on the instructions issued by the Central Board of Direct Taxes in F.No.286/88/2008-IT (Inv.II), dated 17.09.2008, which lays down the procedure to transfer such search cases to the central circles for effective assessment.

9. The second respondent alleged that the undisclosed income of the petitioner group companies for Financial Years from 2011-12 to 2016-17 runs to tune of Rs.2,262 Crores, as per the evidence unearthed during the search and it is one among the largest search in the recent past in the entire country. It is claimed that the petitioner was given opportunity to raise objections to the reasons stated in the show cause notice for the transfer and after following the mandates contained under Section 127 of the Act, the transfer order was passed.

<https://hcservices.ecourts.gov.in/hcservices> also stated that the Income Tax Offices in a few



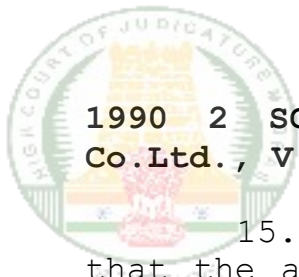
places / Revenue Districts are centralized to a Central Circle. Similarly, there is no Central Circle at Tirunelveli, and Virudhunagar, Theni, Tirunelveli and Karaikudi, though have their own Income Tax Offices, attached to the Central Circle is in Madurai. The second respondent also claimed that to augment income to the Revenue, which runs to several Crores, the assessment proceedings have to be completed by the Centralized Circle without any delay, for which, it sought for dismissal of this writ petition.

11. The learned counsel for the petitioner contends that the reason stated by the authorities for transfer as '*interlacing and intermixing*' of business activities cannot be justified without substantiating the same. To justify this stand, the petitioner relied on the decision of this court in **Noorul Islam Educational Trust V. CIT**, [W.P (MD) 60 of 2009], wherein, it is held that there must be specific finding that there are interlacing and interconnection of funds and materials to support the same. Unless the said conditions are satisfied and specific finding is given to that effect, the transfer cannot be justified. Though the said view taken by the learned Single Judge was reversed by a Division Bench, on a further appeal to the Supreme Court of India in the case reported in (2017) 12 SCC 805, the decision of the Division Bench was set aside.

12. The next objection raised by the petitioner is that the notice calling upon the petitioner to give any objection does not have any reference to the CBDT instruction No.286/88/2008, Income Tax Department on 17.09.2008. Yet another contention of the petitioner is that the impugned order is liable to be set aside as the first respondent predetermined the whole issue and obtained approval of the Chief Commissioner of the Income Tax, which is long before the impugned order was passed.

13. The further contention of the petitioner is that the show cause notice was issued in a mechanical manner and without considering the objections raised by the petitioner seeking documents, on the basis of the said show cause notice, the transfer has been ordered. In support of this contention, the petitioner relied on a decision of this court in **MRL Postnet Private Ltd. V. Principal Commissioner of Income Tax**, 2018 SCC OnLine Mad 11651.

14. The learned counsel for the petitioner further contended that the impugned order is vitiated for the reason that the assessee/the petitioner herein was given a reasonable opportunity of being heard in this matter and also for not recording reasons for such transfer. The learned counsel for the petitioner, in order to substantiate the said contention of not being heard and for not giving reasons for transfer, would draw the attention of the Court to the decisions of the Hon'ble Supreme Court in **1976 1 SCC 1001 [M/s.Ajantha Industries and others V. CBDT, New Delhi & Ors]** and



1990 2 SCC 48 [Management of M/s.M.S.Nally Bharat Engineering Co.Ltd., V. State of Bihar and others].

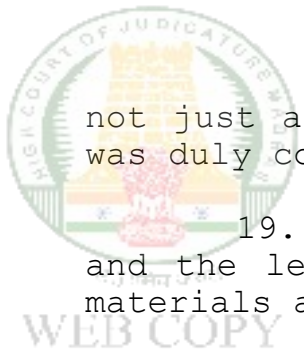
15. The learned counsel for the petitioner also contended that the assessee should be informed of the reason and the grounds for the proposal. If the reason for transfer is not communicated in the show cause notice, the opportunity will be illusory and not an effective one. In support of the said contention he relied on the decision of the Division Bench of Andhra Pradesh High Court in **Vijayashanthi Investments Pvt. Ltd. Vs. Chief Commissioner of Income Tax and others, (1991) 187 ITR 405** and also submitted that the aforesaid view has been elaborately dealt with and approved in **M/s.Chotanagapur Industrial Gases (P) Ltd., Vs. CIT (1998) 233 ITR 377 (Cal.)** and followed in **Mul Chand Malu Vs. Union of India in WP (C) 5828 OF 2015, etc. batch, dated 25.02.2016.**

16. On the other hand, the learned Standing Counsels for the respondents contended that the Principal Commissioner of Income Tax/the first respondent is vested with the powers under Section 127 of the Act to transfer the search cases in his jurisdiction to a particular officer in any station for better co-ordination and investigation of group cases. In support of this contention, a decision of this court reported in **(1999) 104 Taxman 566 (Madras), [General Exporters V. Commissioner of IT]** is relied upon, wherein, it is held that the transfer of a case for coordinated investigation cannot be found fault with.

17. The learned Standing Counsels for the respondents further stated that admittedly there is no objection from the side of the petitioner for a detailed and coordinated investigation. But, with respect to furnishing copies of the documents to the assessee in order to make their objections against the transferring of cases under Section 127 of the Act, there is no mandatory provisions in the Act or any judicial pronouncements necessitating the same. In support of the said contention, the respondents relied on the case in **Virendra Kumar and others V. CIT** reported in **(2006) 283 ITR 541**, wherein it is observed as under:

"The contention of the petitioner that the department should have furnished information (as claimed by them in their reply) is not at all sound as the department cannot be compelled or required at the initial stage to disclose the "material or information" as it may "embrace or prejudice" the assessment. The legal position is crystal clear and settled by a catena of the decisions of this Court and the Apex Court on this issue."

18. The learned counsels for the respondents reiterating the standard procedure as stated in the counter-affidavit would submit that there is no pre-determination on the part of the first respondent as alleged by the petitioner and issuance of notice is



not just a formality but an opportunity to raise objections, which was duly complied with by the respondents.

19. Heard the learned counsel appearing for the petitioner and the learned Standing Counsels for the Revenue and perused the materials available on record.

20. Before delving into the merits of the case, it is apt to reproduce Section 127(1) and (2) of the Act as hereunder :

127. Power to transfer cases -

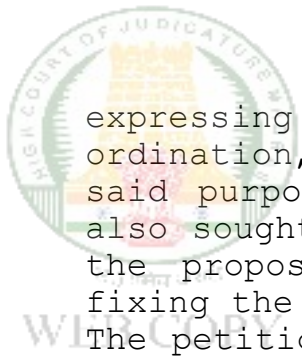
(1) The Director General or Chief Commissioner or Commissioner may, after giving the assessee a reasonable opportunity of being heard in the matter, wherever it is possible to do so, and after recording his reasons for doing so, transfer any case from one or more Assessing Officers subordinate to him (whether with or without concurrent jurisdiction) to any other Assessing Officer or Assessing Officers (whether with or without concurrent jurisdiction) also subordinate to him.

(2) Where the Assessing Officer or Assessing Officers from whom the case is to be transferred and the Assessing Officer or Assessing Officers to whom the case is to be transferred are not subordinate to the same Director General or Chief Commissioner or Commissioner,-

(a) where the Directors General or Chief Commissioners or Commissioners, to whom such Assessing Officers are subordinate are in agreement, then the Director General or Chief Commissioner or Commissioner from whose jurisdiction the case is to be transferred may, after giving the assessee a reasonable opportunity of being heard in the matter, wherever it is possible to do so, and after recording his reasons for doing so, pass the order;

(b) where the Directors General or Chief Commissioners or Commissioners aforesaid are not in agreement, the order transferring the case may, similarly, be passed by the Board or any such Director General or Chief Commissioner or Commissioner as the Board may, by notification in the Official Gazette, authorise in this behalf."

21. The twin conditions to be complied with by the first respondent is (i) the assessee should be given a reasonable opportunity of being heard ; and (ii) the reasons for transfer should be recorded. Admittedly, the show cause notice dated 28.01.2019 was issued to the petitioner on 28.01.2019, in terms of Section 127(2) of the Act giving them about two weeks time to submit their objections and the reasons for the proposed transfer, as stated therein, is that detailed, coordinated and centralized



expressing their no objection for detailed investigation and co-ordination, however, stated that the transfer is irrelevant for the said purpose and also sought time to file their objections. They also sought for the relevant documents and the specific reasons for the proposed transfer. Subsequently, a notice dated 11.02.2019 fixing the date of hearing on 18.02.2019 was sent to the petitioner. The petitioner reiterating its previous stand and requirements sent a letter dated 16.02.2019. Thereafter, the impugned order came to be passed.

22. The judgment of the Hon'ble Apex Court in **MRL Postnet Private Ltd. V. Principal Commissioner of Income Tax, 2018 SCC OnLine Mad 11651**, is relied upon by the learned counsel for the petitioner that in the absence of reasons for transfer, the said order would have to be construed as the one passed without application of mind. The relevant portion of the said order reads as under:

"9.No doubt, the show cause notice issued to the petitioner stated some reasons. But at the same time, when such reasons are opposed and a reply is filed by the assessee objecting the transfer, the first respondent has to necessarily record his reasons with certain facts and circumstances warranting the transfer and to justify that centralised/coordinated investigation is required in a particular case. No doubt, the learned counsel for the respondents contended that since the reasons are clearly stated in the show cause notice, they need not be reiterated once again in the order rejecting the objections against transfer. I do not find any justification on such submission. If such view is accepted, then there would be no meaning or purpose in issuing the show cause notice. Needless to say that reasons stated in the show cause notice are only to be construed as a prima facie view of the Authority issuing such show cause notice and not as his conclusive view or finding in respect of the subject matter in issue. Therefore, any reason stated in the show cause notice is always subject to change or affirmation depending upon the consideration of the objection raised against the propose made in the show cause notice. Therefore, an order passed in pursuant to the show cause notice, should necessarily deal with the reasons stated in the show cause notice as well as the objections raised against those reasons. Thus, after considering the reasons and objections, the final view of the Authority should be made available evidently on the face of the order itself with reasons and discussions. If not, the order passed without recording reasons, would have to be construed as the one out of non application of mind."



23. In (1976) 1 SCC 1001, **M/s.Ajantha Industries and others V. CBDT, New Delhi & Ors.**, the Hon'ble Supreme Court has held as follows:

"10.The reason for recording of reasons in the order and making these reasons known to the assessee is to enable an opportunity to the assessee to approach the High Court under its writ jurisdiction under Article 226 of the Constitution or even this Court under Article 136 of the Constitution in an appropriate case for challenging the order, inter alia, either on the ground that it is mala fide or arbitration or that it is based on irrelevant and extraneous considerations. Whether such a writ or special leave application ultimately fails is not relevant for a decision of the question.

11.We are clearly of opinion that the requirement of recording reasons under section 127(1) is a mandatory direction under the law and non-communication thereof is not saved by showing that the reasons exist in the file although not communicated to the assessee.

.....

15.When law requires reasons to be recorded in a particular order affecting prejudicially the interests of any person, who can challenge the order in court, it ceases to be a mere administrative order and the vice of violation of the principles of natural justice on account of omission to communicate the reasons is not expiated."

24. The Hon'ble Supreme Court in (1990) 2 SCC 48, **Management of M/s.M.S.Nally Bharat Engineering Co.Ltd., V. State of Bihar and others**, has held as follows:

"21.A case with a not dissimilar problem was in Pannalal Binjraj and Anr. v. Union of India, [1957] 31 ITR 565. There the Commissioner of Income Tax by the power vested under section 5(7A) of Income Tax Act, 1922, transferred an assessee's case from one Income Tax Officer to another without hearing the assessee. Section 5(7A) of the Income Tax Act, 1922 provided:

"The Commissioner of Income-Tax may transfer any case from one Income-Tax Officer subordinate to him to another, and the Central Board of Revenue may transfer any case from any one Income-Tax Officer to another. Such transfer may be made at any stage of the proceedings, and shall not render necessary the re-issue of any notice already issued by the Income tax Officer from whom the case is transferred."



22. This Section did not provide for affording an opportunity to the assessee before transferring his case from one Income Tax Officer to another. The assessee challenged the constitutional validity of the Section. This Court upheld its validity on the ground that it is a provision for administrative convenience. N.H. Bhagwati, J., speaking for this Court, however remarked (at 589):

" it would be prudent if the principles of natural justice are followed, where circumstances permit, before any order of transfer under section 5 (7A) of the Act is made by the Commissioner of Income-Tax or the Central Board of Revenue, as the case may be, and notice is given to the party affected and he is afforded a reasonable opportunity of representing his views on the question and the reasons of the order are reduced however briefly to writing ... There is no presumption against the bona fide or the honesty of an assessee and normally the income-tax authorities would not be justified in refusing to an assessee a reasonable opportunity of representing his views when any order to the prejudice of the normal procedure laid down in section 64(1) and (2) of the Act is sought to be made against him, be it a transfer from one Income-Tax Officer within the State to an Income-Tax Officer without it, except of course where the very object of the transfer would be frustrated if notice was given to the party affected."

23. Section 5(7A) was replaced by Section 127 of the Income Tax Act, 1961, which now makes it obligatory to record reasons in making the order of transfer after affording a reasonable opportunity of being heard to the assessee in the matter. In *Ajantha Industries v. Central Board of Taxes*, [1976] 2 SCR 884 this Court considered the validity of a transfer order passed under Section 127 and it was held that merely recording of reasons on the file was not sufficient. It was essential to give reasons to the affected party. The order of transfer in that case was quashed for not communicating reasons to the assessee."

25. In **Sahara Hospitality Ltd. Vs. Commissioner of IT - 8**, reported in **(2013) 258 CTR (BOM) 275**, it is held by a Division Bench of the High Court of Bombay as follows:

"16. The introduction in Section 127(1) and (2) of 1961 Act, indicates the legislative intent of providing an assessee a reasonable opportunity of being heard in cases falling under sub sections (1) & (2) thereof.

17. In conclusion therefore we hold that the word



'may' in section 127 should read as 'shall'. The requirement of giving an assessee a reasonable opportunity of being heard wherever it is possible to do so, is mandatory. The discretion of the authorities is only as to what is a reasonable opportunity in a given case and on the question whether it is possible in the given case to provide the opportunity."

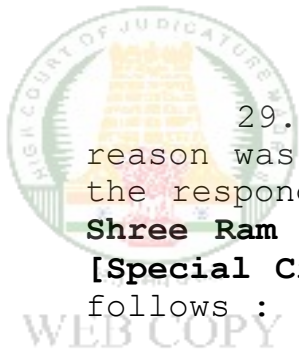
26. Another Division Bench of the High Court of Bombay in the case of Global Energy Pvt. Ltd. Vs. Income Tax, 2013 SCC OnLine Bom 296, has held as follows :

"11. Again there cannot be any dispute regarding some observation which has to be noticed that co-ordinating investigation can always be a good ground for transfer from one place to another. What the Apex Court has observed in Ajantha Industries (supra) is that while transferring the case on the ground of co-ordinated investigation, some reason has to be given by the commissioner which reveals that why it is necessary to transfer the case for the purpose of co-ordinated investigation. In our view unfortunately, Commissioner of Income Tax apart from stating that case has been transferred for co-ordinating investigation has not given any other reason. Impugned order is therefore quashed and set aside. Matter is however remanded back to the Commissioner of Income Tax who shall pass fresh order under Section 127(1) of the Income Tax Act after giving an opportunity to the petitioner and pass an order in accordance with law after recording his reasons."

27. In **Devidas Vs. Union of India & Ors. reported in (1993) 200 ITR 697 (BOM)**, in paragraph - 9, it is observed as follows:

"9. Thus in the matter of objection to the jurisdiction of the assessing officer and transfer of the case, a valuable right of an assessee is clearly involved, which cannot be adversely adjudicated upon without affording him an opportunity of hearing and disclosing him the reasons for not accepting his point of view."

28. The aforementioned decisions of the Hon'ble Apex Court and various High Courts make it clear that providing a reasonable opportunity of being heard and the reasons for transfer are necessary before effecting the transfer. As per the said decisions, proper reasons have to be adduced for the purpose of centralisation of the cases. But, in the impugned order no such reasons have been given by the first respondent, and it has been simply stated that centralisation of group of cases is essential, which cannot be the sole ground for transferring the cases.



29. With respect to the contention of the petitioner that no reason was assigned for transfer, the learned counsel appearing for the respondents relied on the decision of the Gujarat High Court in **Shree Ram Vessel Scrap Pvt. Ltd. Vs. Commissioner of Income Tax-IV [Special Civil Application No.16886 of 2012]** wherein, it is held as follows :

"We do not find that the Commissioner committed any error either in law or in facts. Reason for transfer was clearly indicated in the show cause notice namely, for centralisation of cases and for effective and coordinated investigation. Such reasons were further elaborated while dealing with and disposing of the objections of the petitioners in the final order of the transfer."

30. The said judgment of the Gujarat High Court is squarely applicable to the instant case, as it cannot be stated that the impugned order lacks reason. It cannot be also stated that the first respondent did not provide opportunity to the petitioner to give objections and on the other hand, he failed to give proper objections for the transfer within the time stipulated, instead, he sought for the documents to make his objections.

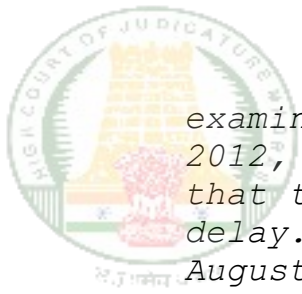
31. The learned counsels for the respondents also relied upon the case in **Advantage Strategic Consulting (P) Ltd. V. PCIT, Chennai** reported in **(2017) 88 Taxman.com 104 (Mad)**, wherein this court held as follows:

"Where assessee's case was transferred from one place to another in same city, in view of provisions of Sub-section (3) of Section 127, assessee could not plead for an opportunity of hearing before order of transfer".

32. In the present case, the transfer was made from Tirunelveli to Madurai Central Circle and though not within the same locality or same city. The petitioner challenged the impugned order passed under section 127(2) and not under Section 127(3). Therefore, the said case is not applicable to the facts of the present case.

33. Learned counsels for the Respondents placed reliance on the judgment of the Hon'ble Apex Court in **Patel KNR JV Vs. Commissioner of Income Tax, (2016) 76 taxmann.com 11 (SC)**, to drive home the point that where assessee did not challenge the order of transfer of its case at the earliest letting all believe that such transfer was accepted, assessee should be barred from challenging the same on exercise of jurisdiction by a new authority. In the said case the Hon'ble Apex Court refused to interfere with the judgment of the First Bench of the High Court of Bombay, in the case in **Patel KNR JV Vs. Commissioner of Income Tax, (2014) 50 taxmann.com 82 (Bombay)**, wherein, it was held as follows :

<https://hcservices.ecourts.gov.in/hcservices/> *"5. We have considered the rival submissions. Before*



examining the merits of the impugned order dated August 31, 2012, we shall first examine the objection of the Revenue that the petition ought not to be entertained on account of delay. In this case, the impugned order was passed on August 31, 2012. The petitioner states that the impugned order of transfer of its case from Mumbai to Hyderabad was received by it on December 7, 2012. The petitioner has filed the petition only on February 11, 2013, i.e., after about two months after the receipt of the impugned order. Further, even after filing the petition, the petitioner chose not to move the petition and seek any relief of interim or ad interim nature staying the implementation of transfer of its case by the impugned order dated August 31, 2012.

..... This inordinate delay on the part of the petitioner has been explained only by stating that the impugned order dated August 31, 2012, under section 127 of the Act was received only on December 7, 2012. Thereafter, the delay in filing a petition in the court of over two months and the neglect in moving the court to seek a stay on the impugned order dated August 31, 2012, is unexplained."

34. In the case on hand, the impugned order came to be passed on 19.02.2019 and till the issuance of the assessment notices dated 15.07.2019 under Section 153A of the Act, the petitioner did not challenge the order of transfer and there is no explanation for the delay in challenge. Hence, the petitioner is barred from challenging the same in exercise of jurisdiction by a new authority and this Court need not exercise the extraordinary jurisdiction under Article 226 of the Constitution to interfere with the impugned order. Though the other grounds raised by the petitioner have also no merit-acceptance, without delving further into those grounds, this Court is of the view that this writ petition is liable to be dismissed on these grounds.

35. In the result, this writ petition is dismissed as devoid of merits. However, there shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CO)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)



To

1.The Principal Commissioner of Income Tax,
No.2, V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai - 625 002.

2.The Assistant Commissioner of Income Tax,
Central Circle 2 Madurai,
Kulamangalam Main Road,
Meenambalpuram,
Madurai - 625 002.

3.The Deputy Director of Income Tax,
Central Circle 2 Madurai,
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Madurai - 625 002.

+1 CC to M/s.S.SRIMATHY, Advocate (SR-9285[F] dated 28/02/2020)

+1 CC to M/s.T.R.SENTHIL KUMAR, Advocate (SR-9348[F] dated
28/02/2020)

+1 CC to M/s.KINGSLY SOLOMON, Advocate (SR-9500[F] dated 02/03/2020

W.P (MD) No.16869 of 2019
28.02.2020

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