IN THE HIGH COURT OF JUDICATURE AT MADRAS

Judgment Reserved on 25.10.2021	Judgment Delivered 19.11.2021

CORAM

THE HONOURABLE MR.JUSTICE R.SUBRAMANIAN

I.P.No.12 of 2010

Sathrasala Sarathbabu
No.72, Pondy Bazaar,
T.Nagar, Chennai – 600 017. ...Petitioning creditor

Vs.

Shantilal Kothari
S/o. Dhanraj Kothari
No.140, Govindappa Naicken St.,
Chennai – 600 001. ...Debtor

Prayer: Petition filed under Section 9(2), 10, 11, 12, 13 of the Presidency Towns InsolvencyAct III of 1909 and Order III-A of Insolvency Rules, 1958, praying as follows:-

a)treat the petition as urgent.

b)to adjudicate the debtors as insolvent, direct that the estate of the debtors be vested in thr Official Assignee of Chennai for the benefit of the general body of creditor of the debtor;

c) order that the cost of this petition be paid by the Official Assignee of Chennai from and out of the estate of the debtors to the petioning creditor.

For Petitioning Creditor : Mr.M.P.Chandrasekar
For Respondent : Mr.R.Thiagarajan

ORDER

This Insolvency Petition has been filed under Section 9(2), 10, 11, 12, 13 of the Presidency Towns Insolvency Act, seeking adjudication of the respondent as an Insolvent on the ground of his inability to pay a decreetal debt after having served notice of insolvency on the respondent. The attempt of the respondent to have the insolvency notice in I.N.No.9 of 2009 served on him on 13.03.2009, set aside failed, since the application for setting aside the insolvency notice in A.No.140 of 2009 came to be dismissed on 20.07.2009.

2.The facts leading to the filing of this Insolvency Petition are as follows:-

2.1.The predecessor in interest of the petioning creditor Sathrasala Venkatraman had laid a suit in CS.No.770 of 1997 for declaration that he is the owner of the property set out in the Schedule 'A' to the plaint, recovery of possession, injunction restraining the defendants from either demolishing the existing construction or putting up any further construction in the suit schedule property, for damages of Rs.15,00,000/-, for accounts and for return of articles or in the alternative for payment of Rs.1,00,000/- with interest at 12% p.a. The said suit came to be decreed exparte by this Court on 06.07.2006. During the pendency of the suit, the sole plaintiff had died and the petitioning creditor herein was brought on record as legal representative of the sole plaintiff and ranked as second plaintiff.

2.2.The said decree apart from declaring the title of the plaintiff to the suit and directing the delivery of possession, has also directed the defendant / respondent herein to pay a sum of Rs.30,35,917.81/- as damages to the plaintiff together with interest at 12% p.a. from the date of the decree till date of realisation. The defendant filed an application seeking to set aside the exparte decree in A.S.No.3126 of 2006. An application seeking condonation of delay of 3729 days in filing the written statement was also filed. Both the said applications were dismissed by this Court on 03.07.2006. The appeals filed by the defendant against the orders dated 03.07.2006 in O.S.A.Nos.236 to 238 of 2006 were also dismissed on 02.09.2008 by the Hon'ble Division Bench.

2.3The Special Leave Petitions filed against the common judgment in original side appeals dated 02.09.2008 were also dismissed by the Hon'ble Supreme Court on 07.11.2018. Subsequently, review petitions in Review Petition Nos.53 to 56 of 2009 filed before the Hon'ble Apex Court were also dismissed on 05.12.2009. It is at this point of time, the petitoning creditor / decree holder filed I.N.No.9 of 2009 seeking issuance of an insolvency notice to the judgment debtor / respondent herein requiring him to pay the decreed debt. The notice was issued on 02.03.2009 and the same was served on the respondent on 13.03.2009. Thereafter, the respondent filed an application in A.No.140 of 2009 seeking to set aside the insolvency notice. The said application came to be dismissed on 20.07.2009.

2.4.The respondent / judgment debtor filed an appeal in OSA.No.240 of 2009 wherein, the learned counsel appearing for the respondent herein had offered to deposit a sum of Rs.50,00,000/- in the name of the respondent, namely, the petioning creditor herein, with Indian Bank and deposit the fixed deposit receipt with the High Court without prejudice to his contentions in the exeucution petition and A.No.1213 of 2009, which was pending before the learned Master. It was also agreed that the respondent will continue to pay damages for use and occupation as per the decree.

2.5.Accepting the said submissions of the learned counsel, the Hon'ble Division Bench directed him to pay monthly damages on or before 10th of every succeeding month and also directed him to deposit a sum of Rs.50,00,000/- in fixed deposit by 12th August 2009. The fixed deposit was directed to be made initially for a period of one year with a further direction for renewal until E.P.No.511 of 2008 is disposed of. On compliance with the above directions, the Division Bench directed the I.No.9 of 2009 to be set aside. This order of the Hon'ble Division Bench was challenged in SLP(Civil) No.26328 of 2009 before the Hon'ble Supreme Court and the same was withdrawn with liberty to seek review before the Hon'ble Supreme Court.

2.6.The petioning creditor filed an application in Miscellaneous Petition No.2 of 2009 in OSA.No.240 of 2009. Bringing it notice to the Hon'ble Division Bench that the orders of the Hon'ble Division Bench dated 04.08.2009 has not been complied with. In the said application, the petioning creditor sought for inclusion of a default clause and for a direction to restore I.N.No.9 of 2009. The application was allowed by order dated 25.11.2009. This order was also challenged before the Hon'ble Supreme Court in SLP(Civil)No.8469 of 2010. The said special leave petition came to be dismissed by the Hon'ble Supreme Court on 29.03.2010.

2.7.As things stood thus, an application in A.No.1213 of 2009 filed under section 47 of the C.P.C., in EP.No.511 of 2008 seeking a declaration that the decree dated 06.07.2006 is a nullity on account of fraud purportrated on the judgment debtor came to be allowed by the learned Master on 25.02.2011. As a consquence, E.P.No.511 of 2008 was also dismissed. Aggrieved, the petioning creditor / decree holder filed two applications in A.Nos.1469 & 1470 of 2011 under Order 14 Rule 12 of the original side rules, which are in the nature of the appeals against the order of the learned Master. By an order dated 17.07.2018, this Court allowed those applications and set aside the order of the learned Master with a direction to proceed with the execution in accordance with law. This order dated 17.07.2018 was challenged in OSA.Nos.430 & 433 of 2018. The appeals came to be dismissed by the Hon'ble Division Bench on 06.01.2020. It is stated that the said special leave petitions have been filed against the orders of the Hon'ble Division bench and they are pending and further proceedings in E.P.No.511 of 2008, which is for recovery of possession have been stayed by the Hon'ble Supreme Court. Upon the IN.No.9 of 2009 being revived, the petioning creditor had filed the above I.P.No.12 of 2010 seeking adjudication of the respondent as an Insolvent on the ground of his failure to pay the decreed debt would amounts to an act of insolvency.

3.The said petition is resisted by the respondent contending that the mere failure to pay the decreetal debt would not constitute an act of insolvency. It is also claimed that monies are kept in deposit by the Insolvent and the same could be withdrawn and paid over to the petioning creditor. It is also further claimed by the respondent that the Income Tax Department attached a sum of Rs.16,49,867/- towards the tax payable by the Trust namely, Satrasala Venkatraman Trust. Lastly, it is contended that the special leave petitions filed by the respondent, challenging the judgment and decre in OSA.No.433 & 430 of 2018 are pending on the file of the Hon'ble Supreme Court and therefore, the petition filed under Section 9(2) of the Act is not maintainable. It is further contention that the insolvency proceedings cannot be used as execution proceedings. At trial, the petioning creditor was examined as P.W.1 and Exs.P1 to P6 were marked. The respondent was examined as R.W.1 and Exs.R1 to R28 were marked.

4.The sole question that is to be decided in this proceedings initiated under Section 9(2) of the Presidency Towns Insolvency Act is as to whether the respondent has committed an act of Insolvency within the meaning of Section 9(2) of the said Act and whether, he could be adjudicated as an Insolvent on the ground of non-compliance with the notice within the specified period. In the case on hand, the fact that the respondent has suffered a decree for payment of money in OS.No.770 of 1997 is not in dispute. His attempt to get the decree set aside have failed. The decree has thus become final on the dismissal of the SLP.Nos.25807 to 25810 of 2008 on 07.11.2008.

5.No doubt, the respondent was able to procure an order declaring the decree as a nullity in the execution proceedings before the learned Master. However, the said order was set aside by this Court and the same was confirmed by the Hon'ble Division Bench in OSA.No.430 & 433 of 2018. Though the special leave petition is pending before the

Hon'ble Supreme Court and stay of all further proceedings in execution petition filed in E.P.511 of 2008 has been granted, there is no stay of those insolvency proceedings granted by the Hon'ble Supreme Court.

6.The contention of the respondent that he cannot be adjudicated as an Insolvent, for his inability to pay the debt has not been established may not be sustainable in these proceedings. As already adverted to the application for adjudication has been filed under Section 9(2) r/w. 10, 11, 12 & 13 of the Presidency Town Insolvency Act. Section 9 of the Act sets out the acts of insolvency. Sub-clause A to H of Sub-section 1 of Section 9 specifies certain acts of insolvency. Sub-section 2 of Section 9 begins with an non-obstante clause and provides that a debtor, who does not comply with a notice of insolvency served on him as provided under Sub-section 3 of Section 9 is deemed to have committed an act of insolvency. Proviso to Sub-section 2 creates a presumption that the debtor has committed an act of insolvency, if he has not complied with the notice of insolvency or if he fails in his attempt to have the notice set aside. On facts, it is seen that the creditor took steps to have the insolvency notice issued in I.N.No.9 of 2009 and the said notice was ordered to be issued on 02.03.2009. Upon service of notice, the respondent / debtor filed an application in A.No.140 of 2009 to have the notice set aside. The said application came to be dismissed on 20.07.2009 by this Court. The appeal against the said order, dismissing the application to set aside the insolvency notice in OSA.No.240 of 2009 was allowed on condition on 04.08.2009, upon a concession made by the learned counsel appearing for the judgment debtor agreeing to deposit a sum of Rs.50,00,000/- to the credit of the execution petition and also agreeing to pay the rent regularly. Thereafter, those conditions were not complied with and the order of the Hon'ble Division bench dated 04.08.2009 was challenged in SLP.No.26328 of 2009 and the same was withdrawn on 09.11.2009. It is also seen that a review petition in Review Petition No.157 of 2009 was filed before this Court and the same was dismissed on 25.11.2009. The order in the review petition was challenged in SLP.NO.8469 of 2010, which was also eventually dismissed by the Hon'ble Supreme Court.

7.It is in this backdrop, one has to see whether the respondent / debtor has committed an act of Insolvency. Mr.R.Thiagarajan, learned counsel for the respondent would submit that the Insolvency Court cannot be used as an executing Court. In order to buttress his submission, the learned counsel would also rely upon the judgment of the Hon'ble Supreme Court in **Sarat Chandra Roy Vs. Harak Chaad Damini** reported in **1973 (3) SCC 187**. The facts of the said case are totally different. It is gathered from the facts that in an appeal against the order of adjudication, the Hon'ble Division Bench of the Calcutta High Court had directed the debtor to pay the decree amount in two installments and on such payment, the order of adjudication was directed to be set aside. It is also seen that the appellant had paid the amount directed to be paid with some delay. The cheque for the balance amount was returned by the Solicitor of the petitioning creditor on the ground that there was a delay. An application seeking modification of the order was dismissed by the Hon'ble Supreme Court mainly, on the ground that the petioning creditor has opposed the same.

8.It is in those circumstances, the Hon'ble Supreme Court held that there was no justification for initiating insolvency proceeding in question. Non-payment of the decreed amount by itself may not be a ground for adjudicating a person as an Insolvent but the effect of the statutory provisions must also be borne in mind. Section 9(2) of the Presidency Town Insolvency Act reads as follows:-

"(2) Without prejudice to the provisions of sub-section (1), a debtor commits an act of insolvency if a creditor, who has obtained a decree or order against him for the payment of money (being a decree or order which has become final and the execution whereof has not been stayed), has served on him a notice (hereafter in this section referred to as the insolvency notice) as provided in sub-section (2) and the debtor does not comply with that notice within the period specified therein: Provided that where a debtor makes an application under sub-section (5) for setting aside an insolvency notice--

(a) in a case where such application is allowed by the Court, he shall not be deemed to have committed an act of insolvency under this sub-section; and

(b) in a case where such application is rejected by the Court, he shall be deemed to have committed an act of insolvency under this sub-section on the date of rejection of the application or the expiry of the period specified in the insolvency notice for its compliance, whichever is later: Provided further that no insolvency notice shall be served on a debtor residing, whether permanently or temporarily, outside India, unless the creditor obtains the leave of the Court therefor."

9.A reading of the above section would show that if the creditor has chosen to issue an insolvency notice and the debtor fails to honour the same or have it set aside then the debtor is deemed to have committed an act of Insolvency and that by itself would be a ground for adjudicating the debtor as an Insolvent under Section 10 of the Act. Once the debtor applies to have the Insolvency Notice set aside and such application is rejected then the debtor is deemed to have committed an act of Insolvency. Therefore, there is a presumption that the debtor has committed an act of Insolvency and he is liable to be adjudicated as an Insolvent under Section 10 of the Act.

10.The burden of the proving the contrary is on the debtor and it is for him to rebutt the presumption. Various documents have been putforth by the respondent in order to justify the defence. The documents are lease agreement entered into prior to the suit, the planning permission obtained for putting up construction etc., the trust deed as well as its amendment, demolition notice issued by the CMDA, payment for scrutiny fee by the CMDA etc. These documents do not have anything to do with the issue which arises for consideration in this proceeding. The documents that have been produced as Exs.R1 to R25, do not have anything to do with the issue involved in these proceedings. Exs.R26 is the statement of accounts for the period between 08.05.2013 to 10.02.2021 of the account maintained by Sathrasala Venkatraman Trust with Indian Bank, High Court, Madras. It is only a photo copy. No permission has been obtained to produce secondary evidence and original has not been placed before this Court. The document has been marked subject to objection. I am constrained to reject the said documents as inadmissible. Ex.R27 is a photocopy of an agreement dated 12.08.1997 entered into between the respondent and one Sathrasala Sugunakar. This is also a photocopy and the original has not been produced. No permission has been taken to produce the photocopy of the document. Ex.R28 is also a photocopy of a letter dated 05.04.2006 addressed to the debtor by the trust. This being a letter addressed to the respondent, the original of it should have been produced. No reason has been made out for non-production of the originals. The marking of the said document has also been opposed on the ground that it is a copy and it has been marked subject to objection. Therefore, the three documents that were produced pursuant to order dated 19.07.2021 have been received in evidence subject to objections. They cannot be relied upon in the absence of any reasons as to why the original has not been produced.

Hence, those documents are liable to be rejected.

11.As I had already pointed out, it is for the respondent to let in sufficient evidence to discharge the burden created by the presumption under the proviso to Section 9(2) of the Presidency Towns Insolvency Act. His evidence, in my considered opinion, is wholly insufficient to discharge the presumption that he has committed an act of Insolvency within the meaning under Section 9(2) of the Act.

12.Mr.R.Thiagarajan would vehemently contend that the decree in question being an exparte decree, the Insolvency Court can go into the question into the validity of the decree. In support of his contention, the learned counsel would rely upon the judgment of the Calcutta High Court in the matter of **Dulal Chand Auddy, Debtor** reported in **AIR 1975 Calcutta Page 341** wherein, the Hon'ble Calcutta High Court had held that in an appropriate case on proper complaint being made to the Court of Bankruptcy making an adjudication order, the Court is entitled to go behind the decree and determine whether there was a genuine debt or a valid decree or not even though in a previous proceeding that decree had been passed without contest or had been passed upon contest overruling the opposition of the judgment debtor. While saying so, the Calcutta High Court has also pointed out that there must be strong evidence and sufficient proof should be provided in support of the allegations of fraud, otherwise, if this power is not used with caution any judgment debtor can defeat the scheme of the Insolvency Act and try to impeach the decree by indirect methods not contemplated by law.

13.In the case on hand, there is one supervening event, which would disentitle the debtor from claiming that the decree has been obtained by fraud and it cannot be enforced before the Insolvency Court. It is the conduct of the debtor himself in filing an application under Section 47 and on the very same ground of fraud. Though the said application was allowed on 25.02.2011 by the learned Master, the said order was set aside by the Court on 17.07.2018. Appeals filed therefrom were dismissed by the Hon'ble Division Bench of this Court on 06.08.2020. Therefore, the order in the appeals would definitely be binding on this Court atleast as a precedent. Therefore, I do not think the respondent / debtor could be allowed to contend that the decree itself is vitiated by fraud.

14.Reliance is also placed on the judgment of Division Bench of this Court in **S.A.Ramalinga Mudaliyar Vs. T.K.Ratna Mudaliar and another** reported in **Volume 75 LW Page 725** wherein, the Division Bench had held that the Bankruptcy Law cannot be used as a tool to disgrace the debtor. I am in entire agreement with the law laid down by the Hon'ble Division Bench. No doubt, the Insolvency Court cannot be used as a machinery to disgrace the debtor or to force him to pay the money due under the decree but, at the same time, the Bankruptcy Court can also take note of the conduct of the debtor. Here is the debtor, who had suffered an exparte decree and lost in all attempts to have the decree set aside. The Insolvency notice is issued, the debtor does not honour the notice, choses to challenge the same. The challenge is rejected by this Court and rejection is again challenged by way of an appeal before the Appellate Bench, the debtor through his counsel offers to make a desposit of Rs.50,00,000/- and also offers to continue to pay the monthly rents regularly. He does not comply with that and a special leave petition is filed before the Hon'ble Supreme Court against the order of the Hon'ble Division Bench allowing the apeal after accepting assurance of the counsel for the debtor and the same is withdrawn with liberty to seek a review before the Division Bench. A review has also filed and the same is dismissed by the Division Bench. The order in the review petition unsuccessfuly challenged before the Superme Court.

15.In the interregnum, an application is filed under Section 47 of C.P.C., claiming that the decree is vitiated by fraud. The learned Master allows the said application, the creditor files appeals against the said order and succeeds. The order of the Single Judge allowing the appeals and dismissing the application under Section 47 is again challenged by way of the appeals in OSA.No.430 & 433 of 2018. Those appeals have also dismissed on 06.08.2020. This was SLP against those two appeals now pending before the Hon'ble Supreme Court.

16.It is in this backdrop, if one looks at the conduct of the debtor, it is clear that his sole intention is to evade payment of the decreed debt. If the conduct of the respondent / debtor is taken into account, the claim that the insolvency petition has been filed with a malafide intention cannot at all be accepted.

17.Mr.R.Thiagarajan would also rely upon the judgment of this Court in **M/s.Raghavan & Veera & Others Vs. Lachmandas (died) & Others** reported in **1989 (1) LW 145** to contend that the insolvency proceeding is not an individual lis between the petioning creditor and the debtor and therefore, unless there is a plurality of creditors, a person cannot be adjudged as an Insolvent. I do not see anything in the judgment to support the contention of Mr.R.Thiagarajan. In fact, that was a case, which arose out of an order of the Single Judge restoring an insolvency petition which was dismissed for not taking steps to bring on record the legal representatives of the petioning creditor. Upon the appeal by a third party creditor filed against the order challenging the rejection of this application for substitution being allowed. It is in that context, the Division Bench had observed that the insolvency proceeding is not a lis between the petioning creditor and debtor but adjudication is an order in rem, which would operate against others also. Reliance placed on the judgment of the Hon'ble Division Bench is therefore, inappropriate in my considered opinion.

18.The judgment in **Audilekshmi Venkateswara Iron Traders by Partners Vs. Mayavathi Jhamandas Sole Proprietrix and others** reported in **1991 LW 326** is relied upon by Mr.R.Thiagarajan to contend that there is no evidence to prove the act of Insolvency. This application has been filed under Section 9(2) of the Act. The proviso to Section 9(2) creates a deeming fiction as to the commission of act of insolvency. Clause A of the proviso provides that if the application is set aside the insolvency notice is allowed, the debtor deemed to not to have committed of Insolvency. Clause B of the proviso makes it clear that if the challenge to the insolvency notice is rejected, the debtor is deemed to have committed an act of Insolvency from the date of rejection or from the rejection of expiration of the period fixed by the insolvency notice of his letter. Therefore, there is no burden on the creditor to prove an act of insolvency in a petition filed under Section 9(2) of the Act. In fact, the burden is on the debtor to discharge the presumption or rebutt the presumption, which is created by operation of law therefore, I am unable to contenance the submission of the learned counsel based on the submission of the Division Bench in Audilekshmi Venkateswara Iron Traders referred to supra.

19.Reliance is also placed by Mr.R.Thiagarajan on the judgment of Hon'ble Justice Ibrahim Kalifulla in A.No.280 of 2005 dated

16.08.2005. It is relied upon by the counsel for the proposition that the insolvency notice is defective. I have gone through the notice of insolvency and I am unable to see any defect in the insolvency notice. In fact, the Sub-section 4 Section 9 provides that notice of insolvency cannot be deemed to be invalid by reason of the fact that the sum specified therein as the amount due under the decree is not correct. Therefore, I do not think the said submission of the learned counsel could also be sustained.

20.Lastly, Mr.R.Thiagarjan would rely upon the judgment of the another Hon'ble Division Bench of this Court passed in OSA.No.83 of 2009 dated 14.04.2011 wherein, the Hon'ble Division Bench had observed that the insolvency Court cannot be used as an executing Court. As already pointed out, the conduct of the respondent / debtor in this case would disable him from claiming that the petition filed by the petioning creditor seeking adjudication is malafide. On the other hand, I find that the debtor has been using rather abusing the legal procedure toward of payment of the decreetal debt, which in my opinion is malafide. I therefore, conclude that the respondent / debtor has infact, committed an act of insolvency and is liable to adjudged as an Insolvent. Accordingly, this insolvency petition is allowed, the debtor is adjudged as an insolvent. The estate of the Insolvent shall vest in the Official Assignee forthwith. However, there shall be no order as to costs.

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Internet:Yes/No
Index:Yes/No
Speaking/Non-speaking

List of witness examined on the side of the petitioning creditor:-

Mr.S.Sathrasala Sarathbabu (P.W.1)

List of documents marked on the side of the petitioning creditor:

S.No.	Description of Documents	Exhibit
1	The certified copy of the judgment dated 06.07.2006 in C.S.No.770 of 1997.	Ex.P1
2	The original copy of the judgment dated 02.09.2008 in OSA.No.236 to 238 of 2006.	Ex.P2
3	The computer generated print out of the order dated 07.11.2008 passed by the Supreme Court of India in Special Leave to Appeal (CIVIL) Nos.25807 – 25810 of 2008.	Ex.P3
4	The original order dated 04.08.2009 passed in OSA.No.240 of 2009 and MP.No.1 of 2009.	Ex.P4
5	The computer generated order dated 09.11.2009 passed in Special Leave to Appeal (CIVIL) No.26328 /2009 as against the appeal preferred in OSA.NO.240 of 2009.	Ex.P5
6	The computer generated order dated 29.03.2010 passed in Special Leave to Appeal (Civil) No.8469 / 2010.	Ex.P6

List of witness on the side of the respondent:-

Shantilal Kothari (RW1)

List of documents marked on the side of the respondent:-

S.No.	Description of Documents	Exhibit
1	The photocopy of lease agreement entered between Sathrasala Venkataram and Shantilal Kothari dated 22.01.1997	Ex.R1
2	The photocopy of Building license issued by Corporation of India in the name of Shantilal Kothari dated 27.02.1997.	Ex.R2

S.No.	*Description of Documents*	*Exhibit*
3	The photocopy of Approved plan issued by Corporation of Chennai in the name of Shantilal Kothari dated 20.03.1997.	Ex.R3
4	The photocopy of Declaration of Trust Deed executed by Sathrasala Venkataraman and 4 others dated 24.03.1997.	Ex.R4
5	The photocopy of Declaration of amendment of Trust Deed executed by Sathrasala Venkataraman and 4 others dated 26.06.1997.	Ex.R5
6	The photocopy of Demand Notice issued by Junior Engineer, Area – II, CMWSSB dated 12.12.1997.	Ex.R6
7	The photocopy of Death certificate of Sathrasala Venkataraman issued by the Corporation of Chennai dated 03.02.1998.	Ex.R7
8	The photocopy of Demolition Notice issued by CMDA to Shantilal Kothari dated 22.06.1998.	Ex.R8
9	The photocopy of planning permission under regularization issued by CMDA to Sathrasala Venkataram Trust, C/o.Shantilal Kothari dated 04.12.1998.	Ex.R9
10	The photocopy of payment receipt of Scrutiny Fee issued by CMDA in the name of Shantilal Kothari dated 30.06.1999.	Ex.R10
11	The photocopy of payment receipt for Scrutiny Fee issued by CMDA in the name of Shantilal Kothari dated 07.09.1999.	Ex.R11
12	The photocopy of Tax Assessment issued by Corporation of Chennai in the name of Shantilal Kothari dated 24.09.1999.	Ex.R12
13	The photocopy of Remittance Challan issued by CMWSSB for Water and Sewerage connections dated 18.11.1999.	Ex.R13
14	Series (2 Nos.) are the photocopies of Cash Bill dated 30.06.2002 and acknowledgment dated 30.06.2002, issued by CMDA.	Ex.R14
15	Series (2 Nos.) are the photocopies of Property Tax Assessments standing in my name, dated 13.01.2003 and 14.01.2003.	Ex.R15
16	The photocopy of the letter dated 17.06.2003 addressed to me by the Member Secretary of CMDA, under which I was asked to produce structural stability certificate for regularization.	Ex.R16
17	Series (2 Nos.) are the photocopies of Property Tax Assessments standing in the name of Satharasala Venkataraman.	Ex.R17
18	The photocopy of the notice sent to me by the Inspector of Police, Central Crime Branch, Egmore, Chennai.	Ex.R18
19	The photocopy of my complaint dated 02.08.2007 addressed to Inspector of Police, Central Crime Branch, Team VI, Egmore,	Ex.R19

S.No.	Description of Documents	Exhibit
	Chennai – 8.	
20	Series (19 Nos.) are the photocopies of Water & Sewerage Tax Receipts which stands in my name for the period 1999 to 2008.	Ex.R20
21	Series (2 Nos.) are the photocopies of Property Tax Receipts for the year 2008 issued in the name of Sathrasala Venkataraman.	Ex.R21
22	Series (14 Nos.) are the photocopies of Property Tax Receipts for the period 1998-2007 issued in the name of Shantilal Kothari.	Ex.R22
23	The photocopy of Order in EP.No.511 of 2008 and Appln.No.1213 of 2009 dated 25.02.2011.	Ex.R23
24	The photocopy of fees paid to Metropolitan & Water Supply Board with regard to name transfer dated 02.06.2009.	Ex.R24
25	The photocopy of Water & Sewerage Tax Receipt dated 02.06.2009.	Ex.R25
26	The photocopy of the Statement of Accounts for the period from 08.05.2013 to 10.02.2021 in respect of the Account No.6125620168, maintained by Sathrasala Venkataram Trust with Indian Bank, Madras High Court Branch (Original is not produced. Counsel for the respondent insisted for marking of the photocopy of this document. Admissibility and evidentiary value of this document will be discussed later).	Ex.R26
27	The photocopy of the Agreement dated 12.08.1997 entered into between me (Shantilal Kothari) and Sathrasala Sugunakar (Original is not produced. Counsel for the respondent insisted for marking of the photocopy of this document. Admissibility and evidentiary value of this document will be discussed later).	Ex.R27
28	The photocopy of the letter dated 05.04.2006 sent to me by Sathrasala Venkataram Trust (Original is not produced. Counsel for the respondent insisted for marking of the photocopy of this document. Admissibility and evidentiary value of this document will be discussed later).	Ex.R28

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R.SUBRAMANIAN, J.

KKN

Pre-delivery order in
IP.No.12 of 2010

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