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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.08.2021

CORAM

THE HONOURABLE MR.JUSTICE T.RAJA
AND
THE HONOURABLE MR.JUSTICE V.SIVAGNANAM

W.A.Nos.854 to 862/2012
and M.P.No.1/2012

M/s.Ponnur Handloom Weavers Co-operative
Production and Sales Society Limited Ponnur
rep. by its Special Officer, Ponnur

..Appellant in W.A.No.854 of 2012

M/s.Ponnur Sri Murugan Handloom Weavers Co-operative
Production and Sales Society Limited Ponnur,
* **rep. by its Special Officer, Ponnur.**

...Appellant in W.A.No.855 of 2012

M/s.Korukkathur Arignar Anna Silk Handloom Weavers
Co-operative Production and Sales Society Limited
* **rep. by its Special Officer, Korukkathur.**

...Appellant in W.A.No.856 of 2012

M/s.Ammapalayam Sri Chamundeswari Handloom Weavers
Co-operative Production and Sales Society Limited
* **rep. by its Special Officer,Ammapalayam.**

...Appellant in W.A.No.857 of 2012

M/s.Ammayapet Kumaran Handloom Weavers Co-operative
Production and Sales Society Limited
* **rep. by its Special Officer,Ammayapet.**

...Appellant in W.A.No.858 of 2012

M/s.Vadamanapakkam Sakthivel Murugan Handloom
Weavers Co-operative Production and
Sales Society Limited
* **rep. by its Special Officer,Vadamanapakkam.**

...Appellant in W.A.No.859 of 2012



M/s.Athimalaipattu Arignar Anna Cotton cum Silk Handloom Weavers Co-operative Production and Sales Society Limited

*** rep. by its Special Officer,Athimalaipattu.**

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...Appellant in W.A.No.860 of 2012

M/s.Hasanamapet Annai Indira Gandhi Women Handloom Weavers Co-operative Production and Sales Society Limited

*** rep. by its Special Officer,Hasanamapet.**

...Appellant in W.A.No.861 of 2012

M/s.Hasanamapet Sri Ramanatheswarar Cotton Cum Silk Handloom Weavers Co-operative Production and Sales Society Limited

*** rep. by its Special Officer,Hasanamapet.**

...Appellant in W.A.No.862 of 2012

VS

1. Employees' Provident Fund Appellate Tribunal,
Scope Minar,
Core-II, 4th Floor,
Laxmi Nagar District Centre,
Laxmi Nagar, New Delhi-110 092.

2. The Assistant Provident Fund Commissioner
(The APFC),
EPFO, Sub-Regional Office,
31, Filter Bed Road,
Vellore-632 001.

3. Employees' Provident Fund Organization,
No.31, Filter Bed Road,
Vellore-632 001.

...Respondents in all WAS

Prayer in W.A.No.854 To 862 of 2012 :

Writ Appeal filed under Clause 15 of the letters patent against the common order dated 06.02.2012 passed in W.P.No.1069 to 1077 of 2012 in so far as it relates to W.P.No.1069 of 2012, 1070 of 2012, 1071 of 2012 1072 of 2012, 1073 of 2012, 1074 of 2012, 1075 of 2012, 1076 of 2012, 1077 of 2012 respectively whereby the Appeal bearing ATA No.165(13)03, ATA No.147(13)03, ATA No.163(13)03, ATA No.143(13)03, ATA No.139(13)03, ATA No.160



(13)03, ATA No.179(13)03, ATA No.148(13)03, ATA No.153(13)03 respectively concerning the Appellate herein has been remanding back to the 1st Respondent Employees Provident Fund Appellate Tribunal for deciding the same afresh

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Prayer in W.P.No.1069 To 1077 of 2012 :

are preferred under Article 226 of the Constitution of India, praying for me issue of a writ of certiorari to call for the records pertaining to me impugned order dated 23.07.2010 of the First Respondent Employees Provident Fund Appellate Tribunal passed in ATA No.165(13)03, ATA No.147(13)03, ATA No.163(13)03, ATA No.143(13)03, ATA No.139(13)03, ATA No.160(13)03, ATA No.179(13)03, ATA No.148(13)03, ATA No.153(13)03 respectively and quash the said order.

For Appellants : Mr.A.R.Gokulnath
in all W.As.

For respondents : M/s.V.J.Latha
2 and 3 in
W.A.Nos.854 to 860 and
862/2012

R1 : Tribunal

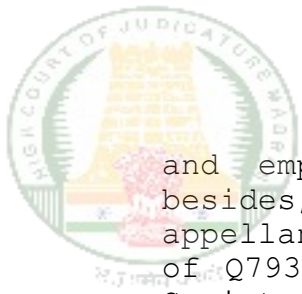
R2 and R3 in
W.A.No.861 of 2012 : Mr.K.Ramu

COMMON JUDGMENT

(Judgment of the Court was pronounced by T.RAJA.J)

These Writ Appeals have been filed against the Common Order dated 06.02.2012 passed in W.P.Nos.1069 to 1077/2012 insofar as they relate to W.P.Nos.1069 to 1077/2012 remanding back the appeals bearing ATA No.165(13)03, ATA No.147 (13) 03, ATA No.163 (13)03, ATA No.143(13)03, ATA No.139(13)03, ATA No.160(13)03, ATA.No.179(13)03, ATA No.148(13)03 and ATA No.153(13)03 respectively to the 1st respondent Employees' Provident Fund Appellate Tribunal for deciding them afresh.

2. The appellant Ponnur Handloom Weavers Co-operative Production and Sales Society Limited, Ponnur, represented by its Special Officer, Ponnur has preferred these Writ Appeals taking inter alia among other grounds that when the weaver-members of the appellant Society are not employees as defined in Section 2 (f) of the Employees Provident Funds and Miscellaneous Provisions Act, 1953 (hereinafter referred to as, 'the Act'), for the simple reason that there is no relationship of employee



and employer, hence, the contribution cannot be collected, besides, this issue has already been decided in favour of the appellant Society by a Division Bench of this Court in the case of Q793, Madathupatti Weavers Co-operative Production and Sales Society Limited reported in 2003 (3) LLN 674-Q793 and also by yet another judgment of a Division Bench in the case of The Management, Dindigul Ladies Polythene Workers' Industrial Co-operative Society Limited reported in 2010 (2) CWC 878.

3. Learned Counsel for the appellant would contend that the judgment of the Division Bench in Madathupatti Weavers Co-operative Production and Sales Society Limited holding that the weaver-members of the appellant society are not employees has been upheld by the Hon'ble Apex Court since a Special Leave Petition filed by the Regional Provident Fund Commissioner and others came to be dismissed. It was further contended that when the weaver-members of the appellant society have established their own looms at home, they would get the raw materials like silk, zari from the society, after taking them home, they weave those materials into sarees, dhoties etc. and handover the finished products to the Society. In some cases, they also sell away either the raw materials or the finished products. In such cases, they have to give the actual costs to the Societies and they retain the profits. If they do not do so, the Societies have to initiate arbitration proceedings that clearly shows that there was no contract of service between the society and the weaver-members. Therefore, when there is no relationship of employee and employer between the society and the weaver-members, it cannot be said that the weaver-members are 'employees' as contemplated under the Section 7(f) of the Employees Provident Fund and Miscellaneous Provisions Act, 1953. As a matter of fact, many of the weaver-members remain just as members, they are not receiving from the society raw materials or supply goods and they do not do even hand loom work. Such persons are employed under the Power Loom Owners.

4. Learned Counsel for the appellant further contended that when the members of the society are not entitled to get the benefits extended by the Government of Tamil Nadu and the Central Government which have been implemented are as follows, they are not employees of the societies;

- i. The Co-operative Handloom Weaver's Savings and Security Scheme;
- ii. Thrift Fund Scheme and Group Insurance Scheme;
- iii. Central Assistance under the Thrift Fund Scheme;
- iv. The Tamil Nadu Co-operative Handloom Weavers Family



Pension Scheme;

v. The Tamil Nadu Co-operative Handloom Weavers Old Age Pension Scheme;

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vi. Health Package Scheme for Handloom Weavers under Central Plan Scheme;

vii. House Construction with Handloom Scheme;

viii. Dr.M.G.R.Handloom Weavers Welfare Trust Scholarship;

ix. Welfare Fund for Legal Heirs of Weavers; and

x. Insurance amount to legal heirs of weaver members (which is now Rs.65,000/-).

In view of the fact that the employees' namely, staffs of the societies are not entitled to benefit under the said schemes, the Government of Tamil Nadu vide letter dated 12.12.1986 has stated that the Payment of the Bonus Act is not applicable to the Weaver-members of the Societies. Besides, the Industrial Tribunal, Tamil Nadu has already held that the weaver-members are not workmen and there is no worker-employer relationship between them and the Society.

5. Continuing his argument, learned Counsel for the appellant further contended that the weaver-members do not attend the society as its employees do, that there are no fixed hours for work for them as in the case of the paid employees, that the appellant society is not maintaining any attendance/wage registers for the weaver-members as it does in the case of its employees, that the weaver-members do not get any monthly wages from the appellant society as in the case of its employees as the charges for the finished products are not constant, that there is no control or supervision over the working of the weaver members and that the appellant cannot initiate any disciplinary action against the weaver-members as in the case of its paid employees. There is no continuity in their work inasmuch as they work according to their convenience. Thus, it could be seen that there is no contract of service between the appellant society and its weaver members whereas there is such a contract of service between the appellant and its paid employees.

6. When a similar issue came up before this Court in the Management, Dindigul Ladies Polythene Workers' Industrial Co-operative Society Limited reported in 2010 (2) CWC 878, the learned Single Judge of this Court stating that the Co-operative Societies stand on a special footing which are distinguishable



from other establishments or Corporation categorically held that the members of the appellant society are not workmen as per the provisions of the Tamil Nadu Co-operative Societies Act and since the appellant society has been registered under the Co-operative Societies Act, they cannot be categorized as 'jobbers' for the fixation of maximum wages and applicability of the Minimum Wages Act.

7. Learned Counsel for the appellant also contended that the issue raised in this appeal is no longer res integra and as such requested us to apply the ratio laid down by two of the judgments of the Division Bench cited supra in the case of Q793, Madathupatti Weavers Co-operative Production and Sales Society Limited reported in 2003 (3) LLN 674-Q793 and also in yet another judgment of the Division Bench in the case of the Management, Dindigul Ladies Polythene Workers' Industrial Co-operative Society Limited reported in 2010 (2) CWC 878. Explaining further, the learned Counsel for the appellant submitted that after carefully considering the provision under Section 7-A of the Act, the learned Division Bench has held that for taking a decision under Section 7A of the Act, the following requirements are conditions precedent:

i. It should be an industry coming under S.1(3)(a) of the Act, i.e. it should be an establishment which is a factory engaged in any industry specified in Sch.I; and

ii. They should employ 20 or more persons;

iii. There should be a notification of the Central Government to apply the provisions of the Act; or

iv. The majority of the employees should have applied for the applicability of the Act; and

v. There must be fullfledged enquiry by the Regional Provident Fund Commissioner preceded by an inspection, report and notice of requirement and sufficient opportunity to furnish records;

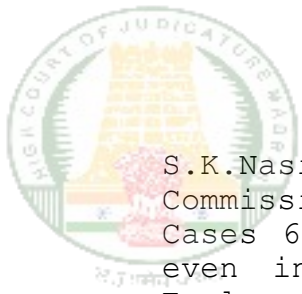
Except the 2nd condition, none of the other conditions have been applied. On this basis, the Division Bench in Madathupatti Weavers case has held that without conducting any fullfledged enquiry under Section 7-A, the Commissioner cannot exercise his jurisdiction, bringing the Madathupatti Weavers Co-operative Production and Sales Society Limited under the Act. In the instant case, there is no any notification issued by the Central Government complying with the provisions of the Act. Secondly, majority of the members of the appellant society have not even applied for the applicability of the Act and above all, the



relationship of employee and employer has not been found for the reason that the appellant society is not maintaining any attendance or wage register for the weaver-members as it does in the case of its employees, that the weaver-members do not get any monthly wages from the society as in the case of its employees, that the charges for the essential products are not constant, that there is no control or supervision over the work of the weaver-members, that the appellant society cannot take any disciplinary action against its weaver members as in the case of its employees and that there is no continuity of work as they work according to their convenience. In addition thereto, the Government of Tamil Nadu Government also in the letter dated 12.12.1986 has stated that the payment of the Bonus Act is not applicable to the weaver-members of the societies. Besides the Industrial Tribunal, Tamil Nadu has already held that the weaver-members are not workmen and there is no workmen-employer relationship between them and the Society. Therefore, the judgment of the Division Bench in the case of Q793, Madathupatti Weavers Co-operative Production and Sales Society Limited reported in 2003 (3) LLN 674-Q793 answers to the doubt raised by the appellant, hence, nothing survives for further adjudication, he pleaded.

8. Again referring to the yet another decision of the Division Bench of this Court in the case of the Management, Dindigul Ladies Polythene Workers' Industrial Co-operative Society Limited reported in 2010 (2) CWC 878, learned Counsel for the appellant submitted that the law laid down by this Court in the Madathupatti Weavers case has been followed in this case for a simple reason that there was no any relationship of employer and employee between the appellant society and the weaver-members. Moreover, there was no any notification issued by the Central Government to apply the provisions of the Act. On the contrary, the Tamil Nadu Government vide letter dated 12.12.1986 has said that the payment of Bonus Act is not applicable to the weaver-members of the societies. Therefore, when the learned Single Judge has agreed with the ratio laid down by the Division Bench of this Court in the aforesaid cases, the matter ought not to have been remanded, hence, the order of remand is liable to be set aside by allowing the Writ Appeals holding that in view of no relationship of employer and employee between the appellant society and the weaver-members and the applicability of the Bonus Act is unacceptable.

9. Learned Counsel for the respondents 2 and 3 in W.A.Nos.854 to 860 and 862/2012 again contended that when the Employees Provident Funds and Miscellaneous Provisions Act, 1953 has been brought in for the benefit of the weavers, the appellant society ought not to have resisted the same. Referring to the two judgments of the Apex Court in the case of



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S.K.Nasiruddin Beedi Merchant Limited vs. Central Provident Fund Commissioner and another reported in (2001) 2 Supreme Court Cases 612, it is argued that when the Apex Court has held that even in respect of home workers engaged through contractor, Employees Provident Funds and Miscellaneous Provisions Act, 1953 is applicable, following the said Nasiruddin Beedi Mercant Limited Case, these appeals shall be dismissed. Arguing further, it is submitted that the order of remand passed by the learned Single Judge is only to redetermine the issue as to whether the members of the appellant Society are working at home or not and getting any benefit from the appellant society so as to bring them under the relationship of employee and employer. Hence, the order of remand need not be interfered with.

10. Again referring to yet another judgment in the case of the Officer-in-Charge, Sub-Regional Provident Fund Office and another vs. M/s.Godavari Garments Limited in Civil Appeal No.5821/2019, it has been argued that when M/s.Godavari Garments Limited, the respondent therein, engaged women workers by providing with cut fabric, thread, buttons etc. to be made into garments at their own homes, the Apex Court considering the fact that sewing machines used by the women workers were owned by them and not provided by the respondent company, came to the conclusion that it is a fit case for applying the Employees Provident Funds and Miscellaneous Provisions Act, 1953, by bringing the case under Section 2(f) of the Act, while holding that the ''employee'' means any person who is employed for wages in any kind of work, manual or otherwise, in or in connection with the work of an establishment, and who gets, his wages directly or indirectly from the employer and includes any person employed by or through a contractor in or in connection with the work of the establishment; (ii) engaged as an apprentice, not being an apprentice engaged under the Apprentices Act, 1961 (52 of 1961) or under the standing orders of the establishment.'' Therefore, no fault can be found with the impugned order, it is pleaded. Therefore, the impugned order remanding the matter to decide the case afresh should be affirmed by this Court.

11. But we are unable to find any merit on the said submissions made by the learned Counsel for the respondents 2 and 3 in W.A.Nos.854 to 860 and 862/2012. The reason being that the Appellant Society is a society registered under the provisions of the Tamil Nadu Co-operative Societies Act. The members are the handloom weavers residing at the place where the said society is situated and its sub-urbans. They are shareholders of the appellant Society. As on the date of filing the writ petitions, it was claimed that there were 125 members and among them, only 40 were active participants in the society. The Appellant Society has one employee on its rolls and is working without the aid of power less than 20 members. When the



principal object of the appellant society is to improve the handloom industry and the economic condition of the weavers residing in the area of operation, the appellant society was formerly managed by the Board of Management and the members of the Board were elected from among the members of the Society. The Board of Management was the appointing authority as far as the weaver members/share holders of the appellant society are concerned and they are not employees of the society. While so, they produce the cloth at their own residence and they do not attend the society as its employees do because there are no fixed hours of work for them and the appellant society is not maintaining any Attendance Register or Wage Register for the weaver-members besides the weaver-members do not get any monthly wages from the appellant society. In addition thereto, the charges for the finished products are not even constant. As the members of the appellant society are not working within the premises of the appellant concerned and some of them collect the raw-materials from the appellant society and some of them collect from outside, weave the sarees, dhoties and shirts etc. It goes without saying that the weaving of cloths, namely, sarees, dhoties and shirts are made without there being any control or supervision over the weaver-members, therefore, it also goes to show that the appellant society cannot take any disciplinary action against its weaver-members. Moreover, there is no any contract of service between the appellant society and its weaver-members.

12. Considering the similar facts and circumstances when Madathupatti Weavers case came before this Court at the instance of the similar problem faced from the respondent Provident Fund Authority, the Division Bench in its reported judgment in Q793, Madathupatti Weavers Co-operative Production and Sales Society Limited reported in 2003 (3) LLN 674-Q793 dealing with Section 7(A) of the Act has held thus :

'Held : For taking a decision under S.7A of the Act, the following requirements are conditions precedent:

i. It should be an industry coming under S.1(3) (a) of the Act, i.e. it should be an establishment which is a factory engaged in any industry specified in Sch.I; and

ii. They should employ 20 or more persons;

iii. There should be a notification of the Central Government to apply the provisions of the Act; or

iv. The majority of the employees should have



applied for the applicability of the Act; and

v. There must be fullfledged enquiry by the Regional Provident Fund Commissioner preceded by an inspection, report and notice of requirement and sufficient opportunity to furnish records.''

In the present case also, firstly, the Appellant Society does not have more than one employee, secondly, there is no notification issued by the Central Government to apply the provisions of the Act, thirdly, the majority of the employees had not even applied for the applicability of the Act. Therefore, it should also be an industry under Section 7-A of the Act and it should also be an establishment coming under S.1 (3)(a) of the Act, i.e. a factory engaged in any industry specified in Sch.I. Moreover, there is no any fullfledged enquiry conducted by any Provident Fund Commissioner and adversely there is no any report submitted by the respondents either before the learned Single Judge or before us. Therefore, we have no hesitation to apply the ratio laid down by the Division Bench in the case of Q793, Madathupatti Weavers Co-operative Production and Sales Society Limited reported in 2003 (3) LLN 674-Q793 and the said decision has been confirmed by the Apex Court when appeal was filed by the Regional Provident Fund Commissioner and others reported in 2008 (3) LLN 507 (SC). Moreover, another Division Bench of this Court also following the ratio laid down in Q793, Madathupatti Weavers Co-operative Production and Sales Society Limited reported in 2003 (3) LLN 674-Q793 has also held that the Management, Dindigul Ladies Polythene Workers' Industrial Co-operative Society Limited, Industrial Estate Dindigul are not workmen as per the provisions of the Tamil Nadu Co-operative Societies Act and even though they have been registered under the Factories Act and 32 persons are covered under the Employees' State Insurance Act, since 32 persons are administering the affairs of the society, they cannot be categorized as ''Jobbers'' for fixation of Minimum Wages and applicability of Minimum Wages Act.

13. Now coming to the two decisions referred to by the learned Counsel for the respondents 2 and 3 in W.A.Nos.854 to 860 and 862/2012 which are frankly speaking distinguishable in nature, it may be mentioned herein that in the case of S.K.Nasiruddin Beedi Merchant Limited vs. Central Provident Fund Commissioner and another reported in (2001) 2 Supreme Court Cases 612, the petitioners therein were engaged in the manufacture of sale of beedies and it was found that there was a direct relationship between the manufacturer and workers, therefore, when there was a relationship of employer and employee, the ratio laid down therein cannot be applicable to the present case as the Division Bench in Q793, Madathupatti



Weavers Co-operative Production and Sales Society Limited reported in 2003 (3) LLN 674-Q793 has held that if the members of the Society are not supervised or managed by the society, there cannot be any relationship of employer and employee.

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14. We have also seen in the present case that among the members of the appellant society some of them are collecting the raw materials from the premises of the appellant society and taking them to home and after weaving the sarees, dhoties and shirts, they would return the finished products whereas some of the members do not collect the raw materials from the appellant society. Therefore, when the relationship of employer-employee relationship between the appellant society and the weaver members of the society have not been made out, the above ratio cannot be of any use to the respondents.

15. In the case in Officer-in-Charge, Sub-Regional Provident Fund Office and another vs. M/s.Godavari Garments Limited in Civil Appeal No.5821/2019 also, the company has engaged women workers who were provided with cut fabric, thread, buttons etc. to be made into garments at their own homes and the sewing machines were owned on their own costs and not provided by the respondent company and although an objection was raised stating that even the sewing machines used by the women workers were owned by them and not provided by the respondent, repelling the same, it has been held that they are all brought under Section 2(f) of the Act which says that 'employee' means any person who is employed for wages in any kind of work, manual or otherwise, in or in connection with the work of an establishment, and who gets, his wages directly or indirectly from the employer and includes any person employed by or through a contractor in or in connection with the work of the establishment; (ii) engaged as an apprentice, not being an apprentice engaged under the Apprentices Act, 1961 (52 of 1961) or under the standing orders of the establishment. The distinction put in the case in Officer-in-Charge, Sub-Regional Provident Fund Office and another vs. M/s.Godavari Garments Limited in Civil Appeal No.5821/2019 shows that the women workers were employed by the respondent company by providing all the raw materials such as fabric, thread, button etc. from the respondent-employer. With these materials, the women workers were required to stitch the garments as per the specifications given by the respondent company and all the women workers were paid wages directly by the respondent company on a per piece basis for every garment stitched. But in the case on hand, as we have narrated above, some of the members of the appellant society used to get raw materials and take them home for making finished products and some of the members of the appellant society do not even receive any raw-materials and they collect from outside and return the finished products for sale.



Therefore, the relationship of employer and employee does not arise in this case. Hence, we hold that the case of the respondents to bring the appellant society under the Employees Provident Funds and Miscellaneous Provisions Act, 1953 is far from acceptance and untenable in law.

16. In view of all the above, we are inclined to set aside the Common Order of the learned Single Judge dated 06.02.2012 passed in W.P.Nos.1069 to 1077/2012 insofar as it relates to the remanding of the matters back to the 1st respondent herein, namely, Employees Provident Fund Appellate Tribunal, New Delhi-110 092, alone is concerned and in all other aspects, the Common Order shall stand good. No costs. Consequently, connected Miscellaneous Petition is also closed.

Sd/-
Assistant Registrar(CCC)
(27.10.2021)

*** Corrected as per letter dated 02.12.2021
of the A.R.Gokulnath
Sd/-
Sub Assistant Registrar
09.12.2021**

**** Corrected as per letter dated 07.02.2022
of the A.R.Gokulnath
Sd/-
Sub Assistant Registrar
07.02.2022**

//True Copy//

Sub Assistant Registrar

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To

1. Employees' Provident Fund
Appellate Tribunal,
Scope Minar,
Core-II, 4th Floor,
Laxmi Nagar District Centre,
Laxmi Nagar, New Delhi-110 092.

***To be substituted
the order already
despatched on
17.11.2021**



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2. The Assistant Provident Fund
Commissioner (The APFC),
EPFO, Sub-Regional Office,
31, Filter Bed Road,
Vellore-632 001.
3. The Employees' Provident Fund
Organization,
No.31, Filter Bed Road,
Vellore-632 001.
4. The Special Officer,
M/s.The Ponnur Handloom
Weavers Co-operative
Production and Sales Society Ltd.,
Ponnur.
5. The Special Officer,
M/s.Ponnur Sri Murugan Handloom
Weavers Co-operative
Production and Sales Society Limited
Ponnur.
6. The Special Officer,
M/s.Korukkathur Arignar Anna
Silk Handloom Weavers
Co-operative Production and
Sales Society Limited
Korukkathur.
7. The Special Officer,
M/s.Ammapalayam Sri Chamundeswari
Handloom Weavers
Co-operative Production and
Sales Society Limited
Ammapalayam.
8. The Special Officer,
M/s.Ammayapet Kumaran
Handloom Weavers Co-operative
Production and Sales Society Limited
Ammayapet.
9. The Special Officer,
M/s.Vadamanapakkam Sakthivel
Murugan Handloom
Weavers Co-operative Production and
Sales Society Limited
Vadamanapakkam.

***To be substituted
the order already
despatched on
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10. The Special Officer,
M/s.Athimalaipattu Arignar Anna
Cotton cum Silk Handloom
Weavers Co-operative Production and
Sales Society Limited
Athimalaipattu.

11. The Special Officer,
M/s.Hasanamapet Annai
Indira Gandhi Women
Handloom Weavers Co-operative
Production and Sales Society Limited
Hasanamapet.

12. The Special Officer,
M/s.Hasanamapet Sri Ramanatheswarar
Cotton Cum Silk
Handloom Weavers Co-operative
Production and Sales
Society Limited
Hasanamapet.

***To be substituted
the order already
despatched on
17.11.2021**

+9cc to A.R.Gokulnath, Advocate, S.R.No.39273 To 39281

+1cc to M/s.V.J.Latha, Advocate, S.R.No.39350

W.A.Nos.854 to 862/2012

JP (CO)
RGA (29/10/2021)

PM/10/12/2021

RGA (08/02/2022)