IN THE HIGH COURT OF JUDICATURE AT MADRAS

(ORDINARY ORIGINAL CIVIL JURISDICTION)

WEDNESDAY, THE 4TH DAY OF AUGUST 2021

THE HON'BLE MR. JUSTICE R.SUBRAMANIAN

C.S. No.466 of 2015

M/s. East Coast Constructions Ltd.,
Rep. by its Director Mr.S.A.Mohammed Mohideen,
Having its Redg office at: 'Bukharia Buildings',
No.4, Moores Road, Chennai-600 006.

... Plaintiff

-Versus-

M/s. Sri Balaji Educational and Charitable Public Trust (Regd.)
Represented by its Chairman-Managing Trustee Mr.M.K.Rajagopalan,
Mahatma Gandhi Medical College Complex,
Pondy-Cuddalore Main Road,
Pillaiyarkuppam,
Pondicherry-607 402.

Also having office at
No.3A, 3rd Floor, Jai Durga Complex,
New No.60, 1st Avenue,
Ashok Nagar,
Chennai-600 083.

... Defendant

C.S.No. 466 of 2015

Civil Suit praying that this Hon'ble Court be pleased to grant a Judgement and Decree against the Defendant:

a) Directing the Defendant to pay the Plaintiff a sum of Rs. 1,38,86,759.94/- (Rupees One Crore thirty eight lakhs eighty six thousand seven hundred and fifty nine and ninety four paise only) with further interest at 9/- on Rs.91,40,976.66/- P.A. From the date of plaint till the date of realization.

b) For recovery of a sum of for the costs of this suit.

This suit coming on this day before this court for hearing in the presence of Mr.P.J.Sri Ganesh, Advocate for the Plaintiff herein and Mr.L. Swaminathan, Advocate for the defendant herein and upon reading the plaint filed herein and the other exhibits therein referred to and upon perusing the evidence adduced therein and this court having observed that the plaintiff is entitled to reimbursement or to claim the difference between the Value Added Tax and Sales Tax, if the percentage of the Value Added Tax is higher than the Sales tax and in the absence of the such proof regarding the percentage of the Value Added Tax paid being higher than that of the Sales Tax, the plaintiff cannot claim the difference, there is no evidence to show that the amount claimed namely a sum of Rs. 26,47,250/- represents the difference hence, the plaintiff is not entitled to the claim made under the head Value Added Tax to the tune of Rs. 26,47,250/- and considering the fact that the suit is partly decreed this Court is not inclined to award costs, **it is ordered and decreed as follows:-**

That the defendant herein, do pay to the plaintiff herein, a sum of Rs. 82,03,065.78/- (Rupees Eighty Two Lakhs three thousand sixty five and

Seventy Eight paise only) with further interest at the rate of 9% per annum on the sum of Rs. 44,36,059.66 (Rupees Forty four lakhs thirty six thousand fifty nine and sixty six paise only) from this date till the date of payment.

2) That the suit in C.S.No. 466 of 2015, be and is hereby dismissed in respect of other reliefs.

WITNESS, THE HON'BLE MR.JUSTICE SANJIB BANERJEE, CHIEF JUSTICE, HIGH COURT AT MADRAS AFORESAID, THIS THE 04TH DAY OF AUGUST 2021

Sd/-
ASSISTANT REGISTRAR (Comm.Cases)

//Certified to be true copy//
Dated at Madras this the day of 2021.

COURT OFFICER(O.S.)

From 25th Day of September 2008 the Registry is issuing certified copies of the Orders/Judgments/Decrees in this format.

NS
02.09.2021

C.S.No. 466 of 2015

DECREE
DATED 04/08/2021

THE HON'BLE MR.JUSTICE
R.SUBRAMANIAN

FOR APPROVAL: 08/09/2021

APPROVED ON:09/09/2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.08.2021

CORAM:

THE HONOURABLE MR.JUSTICE R.SUBRAMANIAN

C.S.No.466 of 2015

M/s.East Coast Constructions Ltd.,
Rep. By its Director
Mr.S.A.Mohammed Mohideen,
having its Regd office at :
'Bukharia Buildings',
No.4, Moores Road, Chennai 600 006. ...Plaintiff

Vs.

M/s.Sri Balaji Educational and Charitable Public Trust (Regd.)
Represented by its Chairman-Managing Trustee
Mr.M.K.Rajagopalan,
Mahatma Gandhi Medical College Complex,
Pondy-Cuddalore Main Road,
Pillaiyarkuppam, Pondicherry – 607 402.

Also having office at
No.3A, 3rd Floor, Jai Durga Complex,
New No.60, 1st Avenue,
Ashok Nagar, Chennai 600 083. ... Defendant

Prayer:

Plaint filed under Order IV Rule 1 of the Original Side rules r/w.

Order VII Rule 1 and Section 151 of C.P.C., praying as follows:-

a) Directing the defendant to pay the plaintiff a sum of Rs.1,38,86,759.94/- (Rupees One Crore thirty eight lakhs eighty six thousand seven hundred and fifty nine and ninety four paise only) with further interest at 9/- on Rs.91,40,976.66/- P.A. from the date of plaint till the date of realization.

b) for recovery of a sum of for the cost of this suit; and

c) Such further or other reliefs as this Court may deem fit and proper in the circumstances of the case and thus render justice.

For Plaintiff	:	Mr.P.J.Sri Ganesh
For Defendants	:	Mr.L.Swaminathan

J U D G M E N T

The suit is one for recovery of money based on construction contract. The contract itself is not in dispute. The defendant had engaged the plaintiff for construction of buildings for the Medical College run by the defendant. The plaintiff was initially required to construct Gents Hostel I, Gents Hostel II, Dental College, subsequently the contract was enlarged for construction of Hospital buildings as well as Nurses' Hostel. As per the contract, payment was to be made upon certification of the Bills by the defendant's consultant. Though a period of 18 months was fixed for completion of the contract, the contract could not be completed within the stipulated period and eventually the entire work was completed on 15.02.2012 and the building was handed over to the defendant on the said date.

2. The plaintiff claimed a sum of Rs.3,26,252.80 as outstanding cost under the Final Bill, dated 15.02.2012. Apart from the said claim, the plaintiff also sought for repayment of Retention Money which was retained by the defendant at the rate of 1 % per Bill which works out to Rs.41,09,806.86/-. Two other claims were also made, one to the tune of Rs.20,57,667/- towards the Gravel Filling and other towards reimbursement of Value Added Tax to the tune of Rs.26,47,250/-. The plaintiff totally claims a sum of Rs.91,40,976.66 with interest at 24% per annum which works out to Rs.47,45,783.28/-. Therefore, the total suit claim pegged at was Rs.1,38,86,759.94/- Since the defendant did not come forward to pay the said amount and sent a reply denying its liability, the plaintiff had come forward with the suit and the suit was filed on 27.04.2015.

3. The suit was resisted by the defendant contending that the suit is barred by limitation. According to the defendant, the suit ought to have been filed within three years from the date of Final Bill namely 15.02.2012. It is the further claim of the defendant that the construction was delayed for considerable period by the plaintiff and it left the site without completing the contract. Therefore, according to the defendant, the defendant is not

liable to pay the amounts claimed by the plaintiff.

4. As far as the claim regarding the retention money is concerned, the defendant would contend that since the plaintiff did not maintain the buildings for 12 months after completion, it is not entitled to the Retention Money. It is the further contention of the defendant that the liability to pay all taxes is on the plaintiff as per the agreement between the parties and therefore, the claim of Value Added Tax to the tune of Rs.26,47,250/- is not maintainable. The claim regarding Gravel filling was also resisted on the ground that it was not done and it does not form part of the work assigned to the plaintiff. On the above pleadings, the following issues were framed by this Court:

i. *Whether the plaintiff had constructed the Ancillary Building at Mahatma Gandhi Medical College & Research Institute, Pillaiyarkuppam, Puducherry as per contents of the Letter of Acceptance, dated 06.12.2006 addressed to the plaintiff by the defendant?*
ii. *Whether the Suit Claim is barred by the period of Limitation?*
iii. *Whether the plaintiff is entitled for the Retention Amount as claimed in the suit?*
iv. *Whether the defendant is entitled to claim damages for the undue delay in completing the project?*

v. *Whether the plaintiff had failed to carry out maintenance during the defects liability period?*

vi. *Whether the defendant is liable to pay interest for the delay of the project by the plaintiff?*

vii. *Whether the defendant failed and neglected in making various payments due and payable to the plaintiff in breach of the Letter of Acceptance, dated 06.12.2006?*

viii. *Whether the project was inordinately delayed due to reasons attributable to the defendant?*

ix. *To what other relief, the parties are entitled to?*

5. I have heard Mr.P.J.Sri Ganesh, learned counsel appearing for the plaintiff and Mr.L.Swaminathan, learned counsel appearing for the defendant.

6. Issue No.2:

This issue is taken at first as it relates to the question of limitation. While Mr.L.Swaminathan, learned counsel appearing for the defendant would contend that the right to sue accrued on the submission of the Final Bill on 15.02.2012 and therefore, the suit filed on 27.04.2015 is barred by limitation. Mr.P.J.Sri Ganesh, learned counsel appearing for the plaintiff would submit that the payment of the Final Bill was subject to the certification by the consultant of the defendant. Though the Final Bill was submitted as early as on 15.02.2012, it was certified by the consultant of the defendant only on 02.08.2013. Therefore, according to Mr.P.J.Sri Ganesh, the cause of action for the suit would arise only on 02.08.2013 and the suit filed on 27.04.2015 is within time. Mr.P.J.Sri Ganesh, would also contend that the very reply notice Ex. P36 issued by the defendant contains the admission of its liability regarding the Final Bill amounts and the Retention Money and therefore the suit filed on 27.04.2015, is not barred by limitation.

7. The contract relating to construction was entered into between the parties on 06.12.2006. Clause 17 of the Contract deals with the payment running bills, which provides that 75% of the bill amount should be paid within seven days from the date of their submission and the balance should be paid within 15 days from the certification of the Architect. As regards the Final Bill, Clause 4 provides that the same along with the Retention Money will be paid on certification by the consultant of the defendant. It is not in dispute that the Final Bill dated 15.02.2012 was submitted by the plaintiff on 01.03.2013 and it was finally certified by the consultant on 02.08.2013. If 02.08.2013 is taken as the date on which the cause of action would accrue to the plaintiff, the suit filed on 27.04.2015 is within time. Combined reading of Clause 4 and 17 of the agreement between the parties viz., the Letter of Acceptance, dated 06.12.2006 by the Defendant trust

addressed to the Plaintiff Company marked as Ex.P2 would lead to the inevitable conclusion that the payment of the bill amount by the defendant would depend on the certification of the consultant. Therefore, the cause of action for the plaintiff to seek payment would accrue only on the date of certification. The fact that the Final Bill certified on 02.08.2013, is not in dispute. The document filed by the defendant, Ex.D9 would also show that the certification happened only on 02.08.2013. Hence, I find that the suit cannot be said to be bared by limitation. The issue No.2 is answered in favour of the plaintiff.

8. Issue No.4:

This issue relates to the defendant's entitlement to claim damages for the undue delay in completing the project. The defendant has not made any counter claim for damages. Even otherwise the certificate issued by the consultant which has been marked as Ex.P29 shows that the plaintiff has completed the contract and has also rectified the snags that were pointed out by the defendant. This letter is in fact addressed by the consultant to the defendant with a copy marked to the plaintiff. Therefore, in the light of what is contained in Ex.P29, I do not think that the defendant can now make a claim that the contract was delayed and therefore, the defendant is entitled to claim damages. Issue No.4 is answered against the defendant.

9. Issue Nos.1, 3 and 5:

The suit is based on the construction contract. The payments are made on the basis of the agreement entered into between the parties regarding the terms of payment. The contract very clearly stipulates that the Final Bill will be paid by the defendant only upon certification by the defendant's consultant. Even in the reply notice marked as Ex.P36, the defendant has very clearly admitted that a sum of Rs.3,26,252.80/- is due towards the Final Bill and the sum will be paid subject to withdrawal of legal letters issued by the plaintiff by way of written document. This is not a qualified admission. This is an admission of the liability, with a requirement that the plaintiff should withdraw the legal claim. In the absence of any dispute regarding the quantum of the Final Bill and the fact that the Final Bill has been certified by the consultant of the defendant itself, I do not think the defendant is justified in claiming that it is not liable to pay the Final Bill amount in view of the delay. From the conduct of the parties in the case on hand, is very clear that time was never the essence of the contract.

10. Even Clause 6 of the agreement stipulates that the three works namely Gents Hostel I, Gents Hostel II and Dental College should be completed within nine months and further additional work which will be entrusted for the plaintiff at a future date will have to be completed within agreed time. The very fact that the defendant had made various payments to

the plaintiff even after expiry of the period fixed under the agreement would show that the parties have agreed for extension of time and the project was completed upon the agreement of parties on 15.02.2012. I, therefore, do not think that the defendant is justified in denying its liability to pay the Final Bill amount namely Rs.3,26,252.80/-. In view of the above, issue No.1 is answered in favour of the plaintiff to the effect that the plaintiff had constructed the buildings at Mahatma Gandhi Medical College and Research Institute within the extended time as agreed to between the parties.

11. As regards the Retention Money claim, it is the contention of the defendant that the plaintiff did not maintain the building for 12 months after completion and therefore it is not entitle to the Retention Money. No doubt, in Ex.P36 reply notice, the defendant had made certain claims to the effect that the plaintiff has not carried out the maintenance for the period of 12 months as required under the contract and therefore it is not entitled to the Retention Money. But in the penultimate paragraph of Ex.P36, the defendant has made it very clear that the Retention Money will be settled after 12 months of maintaining the blocks by ECCI.

12. The consultant of the defendant had also certified that the plaintiff had in fact maintained the building and it also rectified the snags pointed out by the defendant, in its letter Ex.P29 dated 29.05.2014, which is almost Close to 12 months period from 02.08.2013. The consultant of the defendant had made a very clear recommendation to the defendant that the

Retention Money should be paid over after 02.08.2014. This is also reiterated by the consultant in Ex.P30, dated 30.05.2014. DW1 has in fact very clearly admitted that they have not issued any letter denying the contents of these two documents.

13. Mr.L.Swaminathan, learned counsel appearing for the defendant would submit that P.W.1 has admitted the fact that they have not maintained the building for 12 months from the date of certification. He would draw my attention to the answers given by PW1 to the question posed by him in cross examination. I am unable to concur with the contentions of the learned counsel. All the questions that are pointed out by Mr.L.Swaminathan, are to the effect that Ex.P36 reply notice states that the project was inordinately delayed by ECCI. All the questions are posed on the claim made in Ex.P36, the questions are put in such a way so as to corroborate the claim made in Ex.P36. The plaintiff has filed documentary evidence in the form of Ex.P29 and Ex.P30, which would go to show that the entire work was completed and the snags were also rectified by the plaintiff. Therefore, the defendant is not entitled to retain the Retention Money on the ground of non performance. Hence, Issue Nos. 1, 3 and 5 are answered in favour of the plaintiff to the effect that the plaintiff would be entitled to the Final Bill amount and the Retention Money.

14. As regards the claim in respect of Gravel filling, Mr.P.J.Sri Ganesh, learned counsel for the plaintiff would fairly state that he is not pressing the claim as evidence for the said claim, is not satisfactory. On the liability of the defendant to pay the Value Added Tax, paid by the plaintiff, Mr.P.J.Sri Ganesh, would submit that in as much as the fact that the plaintiff has paid the Value Added tax, is not in dispute, the plaintiff is entitled to reimbursement of tax paid by it. The agreement between the parties regarding the payment of tax is found in Clause 9 of the Agreement. Clause 9 makes the provision for payment of the difference between the Value Added Tax and the Sales tax.

15. The contract was entered into when the Sales Tax regime was in force in Pondicherry and the contract also provides that if the Value Added Tax is introduced and its percentage is different form the percentage of Sales Tax, the Sales Tax on works contract will be adjusted (+/-) depending upon the percentage of Value Added Tax. Therefore, the plaintiff in order to claim the tax paid by it, will have to prove that the percentage of Value Added Tax was higher than the percentage of Sales Tax. Upon such proof alone, the plaintiff would be entitled to the difference

between the two. If the percentage of the Value Added Tax is lesser than the Percentage of Sales Tax, the defendant would be entitled to adjust it. Neither of the parties have let in any evidence on the rate of tax and the difference between the two. The fact that the plaintiff has produced the documents to show that it has paid the Value Added Tax, by itself, would not entitle the plaintiff to claim reimbursement. The plaintiff is entitled to reimbursement or to claim the difference between the Value Added Tax and Sales Tax, if the percentage of the Value Added Tax is higher than the Sales Tax. In the absence of the such proof regarding the percentage of the Value Added Tax paid being higher than that of the Sales tax, the plaintiff cannot claim the difference. There is no evidence to show that the amount claimed namely a sum of Rs.26,47,250/- represents the difference. Hence, the plaintiff is not entitled the claim made under the head Value Added Tax to the tune of Rs.26,47,250/-.

16. In fine, I conclude that the plaintiff is entitled to a sum of Rs.3,26,252.80/- the amount of the Final Bill and Rs.41,09,806.86/- the Retention Money.

17. Issue No.6:

This issue relates to the payment of interest on the amount due, the contract between the parties, is silent regarding the interest on the

delayed payment. The plaintiff is also guilty of certain delay in execution of the contract. The defendant ought to have paid the Retention Money and Final Bill amount upon certification by its consultant. The certification was done on 02.08.2013. The Retention Money would be payable one year thereafter i.e., on or after 03.08.2014, but the same was not paid. The Final Bill amount was not paid. The plaintiff has claimed interest at 24% per annum. I find that the claim at 24% per annum is on the higher side.

18. Considering the fact that the plaintiff itself has delayed the project and that the defendant would have suffered some monetary loss because of the delay, I am of the considered opinion that the plaintiff would be entitled to interest at 12 % per annum on the Final Bill of Rs.3,26,252.80/- from 02.08.2013 till date and at 12 % per annum on the Retention Money of Rs.41,09,806.86/- from 03.08.2014 till date. The plaintiff would be entitled to the future interest on the sum of Rs.3,26,252.80/- and Rs.41,09,806.86/- from today till date of realisation. In view of the above, Issue No.6 is answered in favour of the plaintiff.

19. In fine, the suit is decreed for a sum of Rs.44,36,059.66/- (Rupees Forty Four Lakhs Thirty Six Thousand Fifty Nine and Sixty Six paise only) towards principal along with interest at 12 % per annum on Rs.3,26,252.80/-(Rupees Three Lakhs Twenty Six Thousand Two Hundred and Fifty Two and Eighty Paise only) from 02.08.2013 till date and interest at 12 % per annum on Rs.41,09,806.86/- (Forty One Lakhs Nine Thousand

Eight Hundred and Six and Eighty Six Paise only) from 03.08.2014 till date. The defendant will also be liable to pay interest on 44,36,059.66 at 9 % from today till date of payment. The suit in other respects dismissed. Considering the fact that the suit is partly decreed, I am not inclined to award costs.

Sd/- R.S.M.J.
04/08/2021

List of witness examined on the side of the plaintiff:

M.Basheer Ahamed (PW1)

List of documents filed on the side of the plaintiff:

S.No.	*Description of Documents*	*Exhibit*
1	The Board Resolution authorizing the Plaintiff Witness, dated 06.02.2019	Ex.P1
2	Photo Copy of the Letter of Acceptance, dated 06.12.2006	Ex.P2
3	Office copy of the Letter from plaintiff to the Commercial Tax Office -II, dated 27.12.2007	Ex.P3
4	Office copy of the Letter from plaintiff to the Commercial Tax Office -II, dated 11.04.2008	Ex.P4
5	Office copy of the Letter from plaintiff to the Commercial Tax Office -II, dated 14.05.2008	Ex.P5
6	Office copy of the Letter from plaintiff to the Commercial Tax Office -II, dated 11.07.2008	Ex.P6
7	Office copy of the Letter from plaintiff to the Commercial Tax Office -II, dated11.08.2008	Ex.P7
8	Office copy of the Letter from plaintiff to the Commercial Tax Office -II, dated 09.10.2008	Ex.P8
9	Office copy of the Letter from plaintiff to the Commercial Tax Office -II, dated 14.02.2009	Ex.P9

S.No.	Description of Documents	Exhibit
10	Office copy of the Letter from plaintiff to the Commercial Tax Office -II, 11.03.2009	Ex.P10
11	Office copy of the Letter from plaintiff to the Commercial Tax Office -II, dated 16.04.2009	Ex.P11
12	Office copy of the Letter from plaintiff to the Commercial Tax Office -II, 15.11.2010	Ex.P12
13	Office copy of the Letter from plaintiff to the Commercial Tax Office -II, dated 05.02.2011	Ex.P13
14	Office copy of the Letter from plaintiff to the Commercial Tax Office -II, dated 08.04.2011	Ex.P14
15	Office copy of the Letter from plaintiff to the Commercial Tax Office -II, dated 14.07.2011	Ex.P15
16	Office copy of the Letter from plaintiff to the Commercial Tax Office -II, dated 16.08.2011	Ex.P16
17	Office copy of the Letter from plaintiff to the Commercial Tax Office -II, dated 16.09.2011	Ex.P17
18	Office copy of the Letter from plaintiff to the Commercial Tax Office -II, dated 14.10.2011	Ex.P18
19	Bills Certified by Technicalliya Consultants Pvt. Ltd., dated 28.12.2011	Ex.P19
20	Office copy of the Letter from plaintiff to the Commercial Tax Office -II, dated 11.01.2012	Ex.P20
21	Bills Certified by Technicalliya Consultants Pvt.Ltd, dated 22.02.2012	Ex.P21
22	Office copy of the Letter from plaintiff to the Commercial Tax Office -II, dated 12.03.2012	Ex.P22
23	Letter and E-mail sent from Plaintiff to Defendant, dated 20.04.2012	Ex.P23
24	Letter and E-mail sent from Plaintiff to Defendant, dated 02.08.2012	Ex.P24
25	Final Bill certified by Technicaliya Consultants Pvt. Ltd., dated 02.08.2013	Ex.P25
26	Letter and E-mail sent from Plaintiff to Defendant, dated 18.02.2014	Ex.P26

S.No.	Description of Documents	Exhibit
27	Letter and E-mail sent from Plaintiff to Defendant, dated 11.03.2014	Ex.P27
28	Letter and E-mail sent from Plaintiff to Defendant, dated 08.05.2014	Ex.P28
29	Letter from Technicaliya Consultants Pvt. Ltd. to Defendant, dated 29.05.2014	Ex.P29
30	Letter from Technicaliya Consultants Pvt Ltd to Defendant, dated 30.05.2014	Ex.P30
31	E-mail from Technicaliya Consultants Pvt. Ltd. to Defendant, dated 02.06.2014	Ex.P31
32	Letter and E-mail sent from Plaintiff to Defendant, dated 13.08.2014	Ex.P32
33	Letter and E-mail sent from Plaintiff to Defendant, dated 02.09.2014	Ex.P33
34	Office copy along with postal receipt Legal notice issued by the plaintiff, dated 26.11.2014	Ex.P34
35	Interim Reply by the Defendant, dated 04.12.2014	Ex.P35
36	Detailed Reply replied by the Defendant, dated 15.12.2014	Ex.P36
37	The Copy of the Statement of Account	Ex.P37
38	Series of Certified copy of the Bank Current Account Statements of Kotak Mahindra Bank, Anna Salai Branch, Chennai	Ex.P38
39	Series of Certified copy of the Bank Current Account Statements of ICICI Bank	Ex.P39

List of witness examined on the side of the defendant:

S.Suresh Babu (DW1)

List of documents filed on the side of the defendant:

S.No.	***Description of Documents***	***Exhibit***
1	Original Minutes of the Trust Resolution, dated 09.07.2019	Ex.D1
2	Attested copy of the Letter of the Plaintiff to the Consultants, dated 08.09.2006	Ex.D2
3	Original Letter of the Plaintiff to the Defendant Trust , dated 14.09.2006	Ex.D3
4	Attested copy of the Letter Intent of the Defendant Trust to the Plaintiff, dated 25.09.2006	Ex.D4
5	Original Letter of the plaintiff to the defendant Trust, dated 29.09.2006	Ex.D5
6	Original Letter of the Consultant, dated 28.12.2011 along with RA Bill 24, dated 07.12.2011	Ex.D6
7	Original Letter of the Consultant, dated 22.12.2012 along with RA Bill.19 dated 25.11.2011	Ex.D7
8	Original Architect Certification, dated 02.08.2013 along with R.A.Bill 20, dated 14.02.2012	Ex.D8
9	Original Architect Certification, dated 02.08.2013 along with Final Bill, dated 15.02.2012	Ex.D9

Sd/- R.S.M.J.
04/08/2021

//Certified to be true copy//
Dated at Madras this the day of 2021.

COURT OFFICER(O.S.)

From 25th Day of September 2008 the Registry is issuing certified copies of the Orders/Judgments/Decrees in this format.