

IN THE HIGH COURT OF JUDICATURE AT MADRAS

RESERVED ON : 29.03.2021

PRONOUNCED ON : 02.06.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.41642 of 2016
and W.M.P.No.35629 of 2016

Sri.A.P.Oree,
Karthi,
(Estate of) A.R.Pandurangan (HUF)
Coparceners : Sri.A.P.Oree, Sri.A.P.Began,
Sri.A.P.Nambi and Smt.A.P.Nangai
3-A, Anakara Apartment,
Gilchrist Avenue, Harrington Road,
Chetpet, Chennai - 600 031. ... Petitioner

vs

The Income Tax Officer,
Non-Corporate Ward 1 (1),
Chennai. ... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari, to call for the records on the file of the respondent and quash the impugned notice u/s 148 of the Act in PAN:AAOHA9825R dated 31.03.2015 issued by the respondent and consequentially quash the proceedings in PAN:AAOHA9825R/2008-2009 dated 16.11.2016 issued by the respondent.

For Petitioner : Mr.R.Sivaraman

For Respondent : Mr.Prabhu Mukunth Arunkumar
Standing Counsel

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O R D E R

The petitioner has challenged the impugned notice dated 31.03.2015 issued to the estate of A.R.Pandurangan (HUF) Coparceners viz., A.P.Oree, A.P.Began, A.P.Nambi and A.P.Nangai and the consequential speaking order dated 16.11.2016 . The 2nd mentioned order has been issued to A.P.Oree as the kartha, estate of A.R.Pandurangan.Co-parceners viz., Shree Oree, Shri A.P.began, Shri A.P.Nambi and Smt.N.Nangai.

2. The brief facts of the case are as follows:

The petitioner's father Late Shri A.R.Pandurangan was the absolute owner of the agricultural lands at Ayanambakkam Village, Saidapet Taluk measuring about 6.28 acres of lands in 9 survey number. Shri Pandurangan died on 24.10.2003 leaving behind him, his wife, three sons and a daughter as the legal heirs. Shri A.R.Pandurangan's wife later died on 08.02.2006 leaving behind their three sons and a daughter as the sole surviving legal heirs. At the time of death of the father and mother, an agricultural land measuring an extent of 6.28 acres in Ayanambakkam village and a house on a 8 ground of lands situated at Ayanambakkam village was available for being partitioned.

3. It is the case of the petitioner that the brothers and sisters entered into oral partition and recorded the same in a Memorandum on 23.08.2007 recording the aforesaid oral partition.

Share in the agricultural property was divided in certain proportion and that land to an extent of 3 acres out of 6.28 acres was sold and the sale proceeds was shared by each of the legal heirs of the Late Shri.P.R.Pandurangan. They also filed their respective Income Tax returns and claimed exemption under Section 54 F of the Income Tax Act, 1962 i.e. Exemption from payment of long term capital gain.

4.It is further submitted that each of the legal heirs of late Shri.A.R.Pandurangan filed their respective Income Tax Returns in their own capacity as individual and not as members of any HUF, pursuant to the memorandum recording the aforesaid oral partition on 23.08.2007. It is submitted that the income tax returns filed by Smt.A.P.Nangai, the sister and one of the brother Shri.A.P.Began came to be accepted by Income Tax Department.

5. It is submitted that for Shri.Mr.A.P.Beganone of the petitioner's brother assessment was also completed vide assessment order dated 15.12.2010 for the assessment year 2008-09 under Section 143 (3) of Income Tax Act, 1961. It is submitted that against the said assessment order dated 15.12.2010 passed the case of the petitioner's brother Shri.A.P.Began, a notice dated 12.3.2013 was issued by the Commissioner of Income Tax under Section 263 of the Income Tax Act, 1961 to revise the aforesaid assessment order dated 15.12.2010.

6. Aforesaid notice dated 12.03.2013 under section 263 of the Income Tax Act, 1961 was issued primarily on the ground that there was no physical division of the property and therefore the exemption under Section 54 F on sale appeared to be contrary to section 171 of the Income Tax Act, 1961.

7. Under these circumstances, the Commissioner of Income Tax had passed order dated 26.3.2013 under section 263 of the Income Tax Act, 1961. By the aforesaid order, the long-term capital gains claimed under Section 54F of the Income Tax Act, 1961. The assessment order dated 15.12.2010 was disallowed in the light of Section 171 of the Income Tax Act, 1961. It was held that the division of income without physical division of property did not amount to partition under Section 171 of the Income Tax Act, 1961 and therefore capital gains should have been assessed in the hands of the Estate of Shri.A.P.Pandurangan (HUF).

8. Against the said order dated 26.3.2013 passed under section 263 of the Income Tax Act, 1961, the petitioner's brother Shri.A.P.Began had also filed an appeal before the Income Tax Appellate Tribunal in ITA No.1006/Mds/2013 Assessment Year 2008 - 09. The appeal was allowed by way of remand.

9. Thereafter, fresh order dated 22.8.2014 came to be passed by the Commissioner of Income Tax under Section 263 of the Income Tax Act, 1961.

10. It is submitted that though the Commissioner of Income Tax vide order dated 22.8.2014 passed a fresh order under section 263 of the Income Tax Act, 1961 and once again set aside the assessment order by holding that income earned from sale of the lands was assessable in the hands of the late A.R.Pandurangan, (HUF) as there was only a joint sale of property and there was no new ownership by the coparceners and the property and income was assessable in the hands of late A.R.Pandurangan, (HUF), the said order was set aside by the Tribunal.

11. It is submitted that though the original assessment made on 15.12.2010 allowing deduction under section 54F of the Income Tax Act, 1961 was held erroneous and had caused prejudice to the revenue and the original assessment was set aside the matter was remitted back to the original authority to pass a fresh assessment order, the said order dated 22.8.2014 passed by the Commissioner of Income Tax under Section 263 of the Income Tax Act, 1961.

11A. The Appellate Tribunal vide its order 27.11.2015 in ITA No. 2702/Mds 2014 allowed the appeal filed by the petitioner's brother Shri.A.P.Began with the following observations:-

7. Heard both sides. Perused orders of lower authorities and the material on record. The Commissioner of Income Tax passed order under Section 263 setting aside the assessment directing the Assessing Officer to disallow deduction allowed under Section 54F of the Act in the hands of the assessee. The Commissioner

of Income Tax was of the view that sale proceeds have to be assessed in the hands of legal heirs of late A.R.Pandurangan. The assessee is one of the legal heirs of late A.R.Pandurangan who disclosed capital gains on his share after claiming deduction under Section 54F of the Act. The Assessing Officer while completing the assessment called for details in respect of claim for deduction under Section 54F and capital gains reported by the assessee HUF and accepted the exemption claimed under Section 54F of the Act on the sale proceeds reported by the assessee HUF.

8. The Hon'ble Andhra Pradesh High Court in the case of Addl.CIT vs. P.Durgamma (166 ITR 776) considered the scope of Section 171 of the Act deeming HUF to be undivided. The Hon'ble High court held that provisions of Section 171 will apply only to a HUF which has been assessed earlier. While holding so, the High Court observed as under:-

"The fiction that a joint family shall be deemed to continue, enunciated in Section 171 (1) of the Income Tax Act, 1961, is for the limited purpose of roping in cases of joint families which had hitherto been assessed. It is not possible to extend that fiction beyond the field legitimately intended by the statute. The fiction in section 171(1) must necessarily be confined to the purpose for which it was specified in that section and for no other purpose. The expression "hitherto assessed" occurring in Section 171(1) is significant. It makes it clear that only a Hindu undivided family which had suffered tax assessment in the past could be deemed to continue to be a Hindu undivided family till an order of partition under Section 171(1) is recorded".

9. In the case on hand, no evidence has been brought on record to suggest that late A.R.Pandurangan HUF has been assessed. In such circumstances, the sale proceeds of the property cannot be assessed in the hands of late A.R.Pandurangan (HUF). We also see no reason to disbelieve the memorandum of oral recording partition furnished by the assessee.

Thus the contentions of the Commissioner of Income Tax that sale proceeds have to be assessed in law. Thus, we set aside the order of the Commissioner of Income Tax passed under Section 263 of the Act and restore that of the Assessing Officer since the assessment order cannot be said to be erroneous and prejudicial to the interests of the Revenue.

10. In the result, appeal of the assessee is allowed."

12. It is submitted that before the order was passed by the Tribunal on 27.11.2015, the impugned notice dated 31.03.2015 was addressed to Estate of A.R.Pandurangan (HUF) Coparceners: Sri A.P.Oree, Sri A.P.Began, Sri A.P.Nambi and Smt.A.P.Nangai 3-A, Anakara Apartment, Gilchrist Avenue, Harrington road, Chetpet, Chennai 600 031. The deponent of the affidavit Shri.A.P.Oree and receipt of the impugned notice therefore sent a letter dated 22.04.2015 to the respondent to clarify as to the basis of notice dated 31.03.2015 that was issued to "the Estate of A.R.Pandurangan (HUF) Coparceners: Sri A.P.Oree, Sri A.P.Began, Sri A.P.Nambi and Smt.A.P.Nangai 3-A, Anakara Apartment, Gilchrist Avenue, Harrington road, Chetpet, Chennai 600 031." It is further submitted that notice dated 31.03.2015 was dispatched after 31.03.2015 and therefore the impugned notice under Section 148 would be clearly time barred. It is submitted that notice was issued in the name of A.P.Oree as kartha rather than estate of A.R.Pandurangan. The subsequent notice dated 07.05.2015 addressed to 26AA was neither received in time nor can be justified in the light of the Tribunal order on merits which has been extracted above. It is submitted that Section 171 of the Income Tax, 1961 cannot be read in the manner in which it is sought to be read by the department.

13. It is submitted that Section 171 of the Income Tax Act, will not apply, as the petitioner's father Late Shri.A.R.Pandurangan was never assessed as a HUF during his life time. It is submitted that the oral partition on 23.08.2017 was recorded in the memorandum of oral partition on the same day. Therefore, there is no legal basis on which, the assessment can be re-opened to deny the benefit of Section 54 F of the Income Tax Act, 1961. It is further submitted that notice issued to the Estate of Shri.A.R.Pandurangan is on an assumption that HUF of Shri.A.R.Pandurangan was an assessee under the Income Tax Act, 1961 and a HUF was a mere figment inasmuch as late Shri.A.R.Pandurangan was never assessed to income tax assessee as a HUF during his life time.

14.It is further submitted that it is not clear on what basis PAN.AAOHA9825R was assigned to the HUF on Estate of Shri.A.R.Pandurangan as Shri.A.R.Pandurangan was never an income tax assessee as a HUF during the life time.

15.Defending the impugned notice dated 18.07.2016, the learned counsel for the respondent - Income Tax Department submits that the impugned notice was issued to the Estate of late Shri.A.R.Pandurangan in accordance with law. It is further submitted that the PAN.AAOHA9825R was assigned as per the Rules. He refer to para 19 of the counter affidavit filed by the respondent, which reads as under:-

"19. With regard to the averments made in Ground (F) of the writ affidavit it is submitted that the assessment was reopened after taking cognizance of the materials gathered while dealing with the proceedings in the case of non-existent smaller HUF were undertaken. There was no return filed by the HUF and for that matter, it does not possess even a permanent Account Number. As it did not apply for one and it was suo-motu issued by the Income Tax Department. When there was no return filed and no assessment undertaken, the allegation that the reasons is mere change of opinion, is not correct and illogical."

16.The learned counsel for the respondent further submits that as per Section 171 of the Income Tax Act, 1961 there was no valid partition. The learned counsel for the respondent further submits that though the Tribunal has accepted the case of one of the brothers viz., Shri.A.P.Began vide order dated 27.11.2015 in I.T.A.No.2702/Mds/2014, the Department is in appeal before this Court in TCA.No.714 of 2016.

17.In any event, the petitioner can make such submissions before the respondent before Assessment Order is passed. It is further submitted that notice was also received in time by the notice in his capacity as the kartha of the HUF and therefore prayed for dismissal of the present Writ Petition.

18.The learned counsel for the petitioner relied on the decision of this Court in Alamelu Veerappan vs. The Income Tax Officer, Non Corporate Ward 2(2), Chennai, W.P.No.30060 of 2017.

19.The learned counsel also drew my attention to Section 114 of the Income Tax Rules which reads as under:

" Where the total income of an assessee, not being a company, includes any interest on National Savings Certificates (First Issue),

the tax payable by him on his total income shall be- (a) the amount of income-tax payable on the total income as reduced by the amount of such inclusion, had the total income so reduced ".

20.I have considered the arguments advanced by the learned counsel for the petitioner and the learned counsel for the respondent, income tax Department. I have also perused the relevant provisions of Income Tax Act,1961 and the rules made thereunder.

21.The impugned notice 31.3.2015 was originally issued to the Estate of A.R.Pandurangan(HUF). In the said notice, the three brothers and the sister, i.e., the four children of late Shri.A.R.Pandurangan were shown as coparceners.

22.The deponent who has filed the affidavit in support of the present writ petition Shri.A.P.Oree is the eldest son of late A.R Pandurangan. He has questioned the basis of the notice. The respondents have thereafter issued subsequent notice to the deponent namely, Shri.A.P.Oree as the Kartha of a Estate of Shri.A.R.Pandurangan(HUF) with others as coparceners. The impugned order is also issued in the same name.

23.I have also perused the assessment orders passed by the Income Tax Officers in the case of the petitioner's sister and brothers. An assessment order dated 31.3.2016 for the assessment year 2008-09 for the petitioner's other brother Shri.A.P.Nambi. There it has been categorically stated that Shri.A.R.Pandurangan was never assessed in the status of HUF. Thus, Section 54F deduction was allowed.

24.Similarly, the assessment was completed for one of petitioner's other brother, Mr.A.P.Began HUF for the 2008-09vide assessment order dated 15.12.2010 with PAN No.AAGHB9504G.

25.Though, the said assessment order was made in the name of Sri N. Began, the subsequently orders passed under section 263 of the Income Tax Act, 1961 it is in the name as A.P.Began with the same PAN Number. This is also evident from a look at order dated order dated 30.10.2013 in ITA No. 1006/Mds/2013and the subsequent order dated 27.11.2015 of the Income Tax Appellate Tribunal in ITA No. 2702of 2014, in the second round, content of which has been extracted above.

26.The respondents have justified impugned notice dated 31.3.2015 and the impugned communication dated 16.11.2016 by stating that the notice was in time as it was despatched to "The Estate of Late A.R Pandurangan (HUF)" on 31.3.2015 from the Anna RoadHead Post Office.

27.However, the copy of the speed post cover at page 22 of the typedset papers filed along with the writ petition shows the date of booking of the speed post as 1.4.2015 and not as 31.3.2015.

28.Thus, prime facie it appears notice dated 31.3.2015 was despatched on 1.4.2015. It wasthus despatched after the due date which had already expired on 31.3.2015. In the impugned order/communication dated 16.11.2016, a content of communication dated 7.11.2016 of the Seniors Superintendent of Post Office, Chennai City, North Division Chennai 600008 addressed to the respondent has been extracted.

29.It merely states that the request of the respondent Department regarding delivery of the post had been forwarded to the Manager, National Sorting Hub Chennai, Chennai 600016 from whom, the respondent may kindly wait for further communications. However, no further communication has been filed.

30.The counter filed by the respondent is alsosilent on the same. Therefore, on this preliminary ground itself the writ petition is to be allowed as the impugned notice appears to be prima facie booked for delivery beyond the period of limitation.

31.However, it is also noticed that no serious objection was raised on this ground at the earliest occasion by Mr.A.P.Oreewhen the first representation dated 22.4.2015 was sent to the respondent seeking an explanation as to the basis on which the impugned notice dated 31.3.2015 had been issued. Therefore, on limitation, this Court is inclined to answer the issue against the petitioner.

32.Therefore, theother point for consideration in the present writ petition is whether impugned notice is sustainable under section 148 of the Income Tax Act, 1961 for the reasons stated in the impugned communication dated 16.11.2016 over-ruling the objection of the petitioner.

33.The surviving legal heirs of late A.R.Pandurangan have inherited about 6.28 acres of agricultural land and a parcel of the land from 6.28 acres was sold without physical division. Share was orally divided between and proceeds from the sale of parcel of the land were distributed in proportion with their respective shares in the land and the balance parcel continued in their name without physical division.

34.It is the contention of the Income Tax Department that the income was taxable in the hands of a Estate of late A.R.Pandurangan as HUF in the light of Explanation to section 171 of the Income Tax Act, 1961.

35.On the other hand, it is the contention of the petitioner on merits, not only the issue is squarely covered against Income Tax Department vide Income Tax Appellate Tribunal order dated 27.11.2015 of in ITA No. 2702/Mds//2014 in the case of the petitioner's brother, namely Shri.A.P.Began but also in view of the language of section 171 of the Income Tax Act, 1961.

36.The Explanation to Section 171 of the Income Tax Act, 1961, defines the expression partition, reads as under:-

"Explanation.— In this section,—

(a) 'partition' means—

(i) where the property admits of a physical division, a physical division of the property, but a physical division of the income without a physical division of the property producing the income shall not be deemed to be a partition; or

(ii) where the property does not admit of a physical division, then such division as the property admits of, but a mere severance of status shall not be deemed to be a partition."

36B.In Govind Das v. ITO, (1976) 1 SCC 906 : 1976 SCC (Tax) 133 in para 10 the Court held as under:-

10. Now it is clear on a plain grammatical construction of the language of sub-sections (2) to (5) of Section 171 that these sub-sections contemplate a case where at the time of making assessment under Section 143 or 144, a claim is made by or on behalf of any member

of a Hindu family that a total or partial partition has taken place among its members. Then the claim would be investigated by the Income Tax Officer and if satisfied, the Income Tax Officer would record a finding that there has been such partition of the joint family property and the assessment of the total income of the joint family would then be made as if no such partition had taken place. And in such a case all the members would be jointly and severally liable for the tax assessed as payable by the joint family and for determining their several liability, the tax assessed on the joint family would be apportioned among the members "according to the portion of the joint family property allotted to" each of them. But it may happen that at the time of a making assessment under Section 143 or 144 no claim of partition, total or partial, is put forward on behalf of any member of a Hindu family, either because no such partition has taken place or because of inadvertent or deliberate omission on the part of the members of the Hindu family and where that happens, the Hindu family would continue to be assessed as a Hindu undivided family and the tax determined as payable by it would be recoverable only out of the joint family properties and no member would be personally liable for any part of the tax, even though an order recording partition may have been passed after the assessment, since sub-section 4(b) of Section 171 would have no application in such a case. That was also the position under Section 25-A of the old Act with this difference that under that section the only partition which could be recorded was total partition and not partial partition. The legislature, while enacting Section 171 in the new Act, decided to introduce another radical departure from the old Act by providing in sub-section (6) that even where no claim of total or partial partition is made at the time of making assessment under Section 143 or Section 144 and hence no order recording partition is made in the course of assessment as contemplated under sub-sections (2) to (5), if it is found, after the completion of the assessment, that the family has already effected a partition, total or partial, all the members shall be jointly and severally liable

for the tax assessed as payable by the joint family and the tax liability shall be apportioned among the members according to the portion of the joint family property allotted to each of them. Sub-section (6) of Section 171 thus for the first time imposed, in cases of this kind, joint and several liability on the members for the tax assessed on the Hindu undivided family and this was a personal liability as distinct from liability limited to the joint family property received on partition.

37. In ITO v. N. K. Sarada Thampatty (Smt), 1991 Supp (2) SCC 737 while dealing with scope of Section 171 of the Income Tax Act, 1961, the Hon'ble Supreme Court held as under:-

5. The main question which falls for consideration is as to whether the partition as effected by the agreement dated February 21, 1963 and also the decree of the civil court amount to "partition" under the Explanation to Section 171 of the Act and further whether the Income Tax Officer acted contrary to law in holding that in spite of the partition as alleged by the respondent, the status of HUF was not disrupted and that status continued for the purposes of assessment during the relevant assessment years. Under Section 171 a Hindu family assessed as HUF, is deemed for the purposes of the Act to continue as HUF except where partition is proved to have been effected in accordance with the section. The section further provides that if any person at the time of making of assessment claims that partition total or partial has taken place among the members of the HUF, the Income Tax Officer is required to make an inquiry after giving notice to all the members of the family, and to record findings on the question of partition. If on inquiry he comes to the finding that there has been partition, individual liability of members is to be computed according to the portion of the joint family property allotted to them. What would amount to partition for the purposes of the section is contained in the Explanation to the section which defines partition as under:

"Explanation.— In this section,—

(a) 'partition' means—

(i) where the property admits of a physical division, a physical division of the property, but a physical division of the income without a physical division of the property producing the income shall not be deemed to be a partition; or

(ii) where the property does not admit of a physical division, then such division as the property admits of, but a mere severance of status shall not be deemed to be a partition."

38. The Apex Court was of the opinion that sub-section (6) of Section 171 thus, for the first time, imposed a kind of joint and several liability on the members of Hindu Undivided family and thus personal liability as distinguished from the liability of a joint family property received on partition.

38A. Under the Hindu law, members of a joint family may agree to partition of the joint family property by private settlement, agreement, arbitration or through court's decree. Members of the family may also agree to share the income from the property according to their respective share. In all such eventualities joint status of family may be disrupted but such disruption of family status is not recognised by the legislature for purposes of income tax. Section 171 of the Act and the Explanation to it, prescribes a special meaning to partition which is different from the general principles of Hindu law. It contains a deeming provision under which partition of the property of HUF is accepted only if there has been actual physical division of the property, in the absence of any such proof, the HUF shall be deemed to continue for the purpose of assessment of tax. Any agreement between the members of the joint family effecting partition, or a decree of the court for partition cannot terminate the status of HUF unless it is shown that the joint family property was physically divided in accordance with the agreement or decree of the court.

38B. The above definition of the partition in Explanation to Section 171 of the Income Tax Act, 1961 does not recognise a partition even if it is effected by a decree of court unless there is a physical division of the property or if the property is not capable of being physically divided then such a division

of the property to the extent admits shall be partition. However, mere severance of status will not amount to partition. In considering the factum of partition for the purposes of assessment it is not permissible to ignore the special meaning assigned to partition under the explanation, even if the partition is effected through a decree of the court. Ordinarily decree of a civil court in a partition suit is good evidence in proof of partition but under Section 171 a legal fiction has been introduced according to which a preliminary decree of partition is not enough. Instead there should be actual physical division of the property pursuant to final decree, by metes and bounds. The legislature has assigned special meaning to the expression partition under the aforesaid Explanation with a view to safeguard the interest of the revenue. Any assessee claiming partition of HUF must prove the disruption of the status of HUF in accordance with the provisions of Section 171 having special regard to the Explanation. The assessee must prove that a partition effected by agreement or through court's decree, was followed by actual physical division of the property. In the absence of such proof partition is not sufficient to disrupt the status Hindu Undivided Family for the purpose of assessment of tax.

39. A reading of sub- section 171 of the Income Tax Act, 1961 makes it very clear that it is applicable only where a Hindu family was already assessed as an Hindu Undivided Family (HUF). Otherwise, there is no meaning to the expression "hitherto" in Section 171(1) of the Income Tax Act, 1961. It shall for the purpose of the Act be deemed to continue to be a Hindu Undivided Family, except where and insofar as a finding of partition has been given under the said section in respect of the said Hindu Undivided Family(HUF).

40. Admittedly, during the lifetime of Shir.A.R.Pandurangan, the family was not assessed as a Hindu Undivided Family(HUF).

41. It is only where there is a prior assessment as a Hindu Undivided Family(HUF) and during the course of assessment under section 143 or section 144 it is claimed by or on behalf of member of such Hindu Undivided Family which was assessed as a Hindu Undivided Family that there was a partition whether total or partial among the members of such family, such assessing officer shall make an enquiry thereto after giving notice of enquiry of all members. Where no such claim is made, question of making such enquiry by an Assessing Officer does not arise.

42. It is only in the above circumstances, the definition of "partition" in Explanation to Section 171 of the Income Tax Act, 1961 is attracted. The above definition cannot be read in

isolation. Where a Hindu family was never assessed as a HUF, Section 171 of the Income Tax Act, 1961 will not apply even when there is a division or partition of property which does not answer to the above definition.

43. Therefore, I am inclined to interfere with impugned notice dated 31.3.2015 and the impugned communication dated 16.11.2016 overruling the objection of the petitioner against the petitioner.

44. In the result, the writ petition stands allowed. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar (CS-VI)

//True Copy//

Sub Assistant Registrar

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To

The Income Tax Officer,
Non-Corporate Ward 1 (1),
Chennai.

+1cc to Ms. Hema Murali Krishnan, Advocate, S.R.No.27376

W.P.No.41642 of 2016
and W.M.P.No.35629 of 2016

RK(CO)
CB(09/07/2021)

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