IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29-10-2021

CORAM

THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM

WP Nos.6618, 2169, 923 to 925, 1297, 1908, 25723, 25724, 28271, 28581, 29022 of 2014 and 30009 to 30011 of 2013

And

MP Nos.1, 1, 1, 1, 1, 1, 1, 1, 1, 1, and 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2 of 2014

And

MP No.1 of 2015

THE NATIONAL ENGINEERING
MULTI PURPOSE COOP. HOUSING SOCIETY LTD
REP BY ITS CHAIRMAN MR.VIGNESH NO.4/163
SIVAGAMI AMMAN ST M.A. NAGAR REDHILLS
CHENNAI ... PETITIONER in WP No.6618 of 2014

M/S.OM SAKTHI KALIKAMBAL MULTI
STATE COOPERATIVE HOUSING SOCIETY LTD.
REP.BY ITS PRESIDENT G.R.RAVICHANDRAN
NO.194/7 BASEMENT STS COMPLEX ANNAPILLAI
STREET CHENNAI-1 ... PETITIONER in WP No.2169 of 2014

THE JAYA AISWARYAM HOUSING
CO-OP. SOCIETY LTD. REP.BY ITS CHAIRMAN E.
HARIDOSS NO.G 58 ANNA NAGAR EAST VOC NAGAR
MAIN ROAD CHENNAI-108 ... PETITIONER in WP No.923 of 2014

SRI THIRUPATHI BALAJI
MULTISTATE CO-OP. HOUSE BUILDING SOCIETY LTD.
REP.BY ITS CHAIRMAN K.M.RAMESH
65 NO 8B JAIN BAVAN NO.131
PONDY BAZAAR T.NAGAR
CHENNAI-17 ... PETITIONER in WP No.924 of 2014

ANNA NAGAR COOPERATIVE HOUSE
BUILDING SOCIETY LTD. REP.BY ITS CHAIRMAN S.
PECHIMUTHU NO.22 GROUND FLOOR-1 ANUBAM
FLATS 2ND MAIN ROAD CHENNAI NAGAR WEST
CHENNAI-30 ... PETITIONER in WP No.925 of 2014

SNEHA MULTI STATE
COOPERATIVE HOUSE BUILDING SOCIETY LTD.
REP.BY ITS CHAIRMAN MR.P.RAJA
NO.1076 B SNEHALAYA 48TH STREET
ANNA NAGAR WEST EXTN. CHENNAI-101
... PETITIONER in WP No.1297 of 2014

SWARNALAYA MULTI STATE CO-OP.HOUSING SOCIETY LTD.
REP.BY ITS CHAIRMAN M.GANESH
OLD NO.11 NEW NO.16 MUNIAPPA
STREET TRIPLICANE CHENNAI-5
... PETITIONER in WP No.1908 of 2014

VCAN CO-OPERATIVE HOUSING SOCIETY LTD.
REP. BY ITS CHAIRMAN MR.K.S.NEETHI MANICKAM
NO.L-66 11TH WEST STREET
KAMARAJ NAGAR THIRUVANMIYUR CHENNAI-600 041
... PETITIONER in WP No.25723 of 2014

REHABATH COOPERATIVE HOUSE BUILDING SOCIETY LTD.
REP. BY ITS CHAIRMAN MR.D.ANDREWS SELVADURAI
NO.99A, 1ST FLOOR G.S.T. ROAD
CHENGALPATTU 603 001 TAMILNADU
... PETITIONER in WP No.25724 of 2014

THE PADI CO-OPERATIVE HOUSING SOCIETY LTD.
REP. BY ITS CHAIRMAN MR. A.MICHEAL RAJ.
NO.31 T.V.S. MAIN ROAD DEVAR
NAGAR PADI CHENNAI-50
... PETITIONER in WP No.28271 of 2014

GOOD WILL CO-OPERATIVE HOUSING SOCIETY LTD.
REP. BY ITS CHAIRMAN MR. S.PRABHAKARAN.
NO.1/254 PERUMAL KOVIL
STREET CHOLAVARAM CHENNAI-67
... PETITIONER in WP No.28581 of 2014

SWARANA BHOOMI CO-OPERATIVE HOUSING SOCIETY LTD.
REP. BY ITS CHAIRMAN S.AJAY KUMAR.
TKSPM TOWER NO.792
TRUNK ROAD POONAMALLEE CHENNAI-600 056

... PETITIONER in WP No.29022 of 2014

THE ROYAL LANDS AND NEST
COOPERATIVE HOUSING SOCIETY LTD REP BY ITS
CHAIRMAN AP 873 DOOR NO.II 2ND STREET
H BLOCK 12TH MAIN ROAD WEST ANNA NAGAR
CHENNAI 40 ... PETITIONER in WP No.30009 of 2013

THE ROYAL LANDS AND NEST
COOPERATIVE HOUSING SOCIETY LTD REP BY ITS
CHAIRMAN AP 873 DOOR NO.II 2ND STREET
12TH MAIN ROAD WEST ANNA NAGAR CHENNAI 40
... PETITIONER in WP No.30010 of 2013

THE ROYAL LANDS AND NEST
COOPERATIVE HOUSING SOCIETY LTD REP BY ITS
CHAIRMAN AP 873 DOOR NO.II 2ND STREET
H BLOCK 12TH MAIN ROAD WEST ANNA NAGAR
CHENNAI 40 ... PETITIONER in WP No.30011 of 2013

Vs

THE GOVERNMENT OF TAMILNADU
REP BY SECRETARY TO GOVERNMENT COMMERCIAL
TAXES AND REGISTRATION DEPT.
FORT ST. GEORGE, CHENNAI 9
... RESPONDENT 1 in WP No.6618,2169,923,924, 925, 1297, 1908,25723,25724,28271,28581,29022 of 2014 & 30009, 30010, 30011 of 2013

R-2 THE INSPECTOR GENERAL OF
REGISTRATION CHEPAUK CHENNAI 5
... RESPONDENT 2 in WP No.6618, 923,924,925,1297, 1908,25723,25724,28271,28581 of 2014

THE INSPECTOR GENERAL OF
REGISTRATION MYLAPORE SANTHOME CHENNAI-4
... R2 in WP No.2169,29022, OF 2014 & 30009, 30010, 30011 OF 2013

THE SUB REGISTRAR OFFICE
MADHAVARAM ... 2ND RESPONDENTS in WP No.2169 of 2014

R-3 THE SUB REGISTRAR
SRIPERUMBUDUR ... 3RD RESPONDENTS in WP No.30009 of 2013

THE SUB REGISTRAR
MANAVALANAGAR TIRUVALLUR
... 3RD RESPONDENTS in WP No.30010 of 2013

THE SUB REGISTRAR
KINATHUKADAVU COIMBATORE
... 3RD RESPONDENTS in WP No.30011 of 2013

WP No.6618 of 2014

Calling for the records of passed by the 1st respondent Letter No. 16495/J1/2012-5, Commercial Taxes and Registration Department, dt 21.10.2013 and the consequential order of 2nd respondent in O. Mu. 3667/C2/2012 dt 28.10.2013 and quash the said orders and direct the respondents to continue the remission of stamp duty in respect of Multi State Cooperative Societies registered in Tamilnadu including the petitioner Cooperative Society.

WP No.2169 of 2014

To direct the respondents to register and retuen the document bearing No. 253/2013 on the file of the 2nd respondent.

WP No.923 of 2014

To call for records in letter No.16495/J1/2012-5, Commercial Taxes and Registration Department, dated 21.10.2013 passed by the 1st respondent and the consequential order of second respondent in O.Mu.3667/C2/2012 dated 28.10.2013 and quash the said orders and direct the respondents to continue the remission of stamp duty in respect of Multi-State Cooperative Societies registered in Tamilnadu including the petitioner Co-operative Soceity.

WP No.924 of 2014

To call for records in letter No.16495/J1/2012-5, Commercial Taxes and Registration Department, dated 21.10.2013 passed by the 1st respondent and the consequential order of second respondent in O.Mu.3667/C2/2012 dated 28.10.2013 and quash the said orders and direct the respondents to continue the remission of stamp duty in respect of Multi-State Cooperative Societies registered in Tamilnadu including the petitioner Co-operative Soceity.

WP No.925 of 2014

To call for records in letter No.16495/J1/2012-5, Commercial Taxes and Registration Department, dated 21.10.2013 passed by the 1st respondent and the consequential order of second respondent in O.Mu.3667/C2/2012 dated 28.10.2013 and quash the said orders and direct the respondents to continue the remission of stamp duty in respect of Multi-State Cooperative Societies registered in Tamilnadu including the petitioner Co-operative Soceity.

WP No.1297 of 2014

Calling for the records of passed by the 1st respondent letter NO.16495/J1/2012-5, Commercial Taxes and registration Department, dated 21.10.2013 and the consequential order of 2nd respondent in O.Mu.3667/C2/2012 dated 28.10.2013 and quash the said orders and direct the respondents to continue the remission of stamp duty in respect of Multi-State Cooperative Societies registered in Tamilnadu including the petitioner Cooperative Society.

WP No.1908 of 2014

Calling for the records of passed by the 1st respondent Letter No.16495/J1/2012-5, Commercial Taxes and Registration

Department, dated 21.10.2013 and the consequential order of second respondent in O.Mu.3667/C2/2012 dated 28.10.2013 and quasht he said orders and direct the respondents to continue the remission of stamp duty in respect of Multi State Cooperative Societies registered in Tamilnadu inclueding the petitioner Co-operative Society.

WP No.25723 of 2014

Calling for the records of passed by the 1st respondent Letter No.16495/J1/2012-5, Commercial Taxes and Registration Department, dated 21.10.2013 and the consequential order of 2nd respondent in O.Mu.3667/C2/2012 dated 28.10.2013 and quash the said orders and direct the respondents to continue the remission of stamp duty in respect of Multi State Cooperative Societies registered in Tamilnadu including the Petitioner Cooperative society.

WP No.25724 of 2014

Calling for the records of passed by the 1st respondent Letter No.16495/J1/2012-5, Commercial Taxes and Registration Department, dated 21.10.2013 and the consequential order of 2nd respondent in O.Mu.3667/C2/2012 dated 28.10.2013 and quash the said orders and direct the respondents to continue the remission of stamp duty in respect of Multi State Cooperative Societies registered in Tamilnadu including the Petitioner Cooperative society.

WP No.28271 of 2014

Calling for the records passed by the 1st respondent Letter No. 16495/J1/2012-5, Commercial Taxes and Registration Department, dated 21.10.2013 and the consequential order of second respondent in O.Mu. 3667/C2/2012 dated 28.10.2013 and quash the said orders and direct the respondents to continue the remission of stamp duty in respect of Multi-State Cooperative Societies registered in Tamil Nadu including the Petitioner Co-operative Society.

WP No.28581 of 2014

Calling for the records passed by the 1st respondent Letter No. 16495/J1/2012-5, Commercial Taxes and Registration Department, dated 21.10.2013 and the consequential order of second respondent in O.Mu. 3667/C2/2012 dated 28.10.2013 and quash the said orders and direct the respondents to continue the remission of stamp duty in respect of Multi-State Co-operative Societies registered in Tamil Nadu including the Petitioner Co-operative Society.

WP No.29022 of 2014

Calling for the records of the 1st respondent Letter No.16495/J1/2012-5, Commercial Taxes and Registration Department, dated 21.10.2013 and the consequential order of second respondent in O.Mu.3667/C2/2012 dated 28.10.2013 and quash the said orders and direct the respondents to continue the remission of stamp duty in respect of Multi-State Co-operative Societies registered in Tamilnadu including the petitioner Co-operative Society.

WP No.30009 of 2013

To direct the 3rd respondent to register and return the documents presented in receipt No. P20130076, dt 15.7.2013, and the registered instruments in documents No. 201306734, dt 12.6.2013, 201307729, dt 4.7.2013, 201307730, dt 4.7.2013, 201307731, dt 4.7.2013, 201307957, dt 10.7.2013, 201307958, dt 10.7.2013, 201308314 to 201308317 dt 15.7.2013, 201308545 and 201308546, dt 19.7.2013, 201309670 - 201309677, dt 19.8.2013, 201309873 - 201309875, dt 22.8.2013, on the file of the 2nd respondent.

WP No.30010 of 2013

To direct the respondents herein to register and return the documents presented in receipt No. P338, dt 3.12.2012, P.339, dt 3.12.2012 on the file of the 3rd respondent.

WP No.30011 of 2013

To direct the 3rd Respondent to register and return the document in Receipt No.P23/2013, dated 19.08.2013, on the file of the 3rd Respondent.

These Writ Petitions came up for hearing on this day upon perusing the petition and affidavit filed therewith and upon hearing the arguments of Mr.S.Arivazhagan Advocate for the petitioners in WP.Nos.6618, 923 to 925, 1297, 1908, 25723, 25724, 28271, 28581 and 29022 of 2014, Mr. V.Raghavachari Advocate for the petitioners in WP.Nos.30009 to 30011 of 2013 and of Mr.K.M.D.Muhilan Government Advocate for the Respondents in all the petitions the court made the following order.

COMMON ORDER

The writ petitions are filed for the purpose of seeking exemption of payment of stamp duty on registration of documents under the provisions of the Tamil Nadu Registration Act. Stamp duty exemption for registering the documents before the Sub Registrars in the State of Tamil Nadu.

2. The facts regarding registration of the petitioners' Society under the provisions of the Multi State Cooperative Societies Act, 2002, is not in dispute. All the petitioners Societies have produced Certificate of Registration, which would reveal that the registration of Societies are done under the Multi State Cooperative Societies Act, 2002, which is the Central Act 39 of 2002.

3. The question arises whether exemption from payment of stamp duty on registration of documents in Sub Registrars Office in the State of Tamil Nadu can be granted to the Multi State Cooperative Societies registered under the Multi State Cooperative Societies Act, which is a Central Act.

4. Let us examine the provisions of the Multi-State Cooperative Societies Act. Chapter II of the Act, enumerates 'Central Registrar and Registration of Multi-State Cooperative Societies'. Under Section 7 of the Act, registrations are to be done and the Registration Certificate is to be issued under Section 8 of the Act. Multi-State Cooperative Society to be body corporate under Section 9 of the Act. The bye-laws are to be approved by the Central Registrars. The registration and functions of Federal Cooperatives are also enumerated, direction and management of Multi-State Cooperative Societies, privileges of Multi-State Cooperative Societies, properties and funds of Multi-State Cooperative Societies, audit, inquiry, inspection and surcharge and settlement of disputes, winding up of Multi-Sate Cooperative Society, execution of decrees, orders and decisions, appeals and review are provided under the provisions of the Multi-State Cooperative Societies Act, which is a comprehensive Act. Thus, any Society registered under the Multi-State Cooperative Societies Act [hereinafter referred to as the 'Central Act', in short], functioning under the control of the Central Act. The Central Registrar under the Central Act is competent to conduct inspection, enquiry, audit etc. The Central Registrar is empowered to initiate all actions in respect of the affairs of the Multi-State Cooperative Societies Act under the Central Act. Thus, the Registration of Cooperative Societies under the Central Act, cannot be compared with the Registration of Cooperative Societies under the Tamil Nadu Registration of Cooperative Societies Act, 1983.

5. The Tamil Nadu Cooperative Societies Act, which is a State Legislation provides powers and functions of the Registrar of Cooperative Societies in the State. The State Authorities are empowered to exercise control over the affairs of the Cooperative Societies. The Constitution of Cooperative

Societies, its registration exercising control over the affairs of the Cooperative Societies are well enumerated under the Tamil Nadu Cooperative Societies Act [hereinafter referred to as the 'State Act', in short]. The State Act provides provisions for the purpose of exercise of control over the affairs of the Cooperative Societies. However, every registered Society has got a right to administer its own affairs and only in certain circumstances, under the provisions of the Act, the State Authority, Registrar of Cooperative Societies is empowered to interfere with the administration of registered Societies.

6. More clearly a Cooperative Society registered under the State Act or the Central Act is an independent entity. Every Cooperative Society has got its own bye-laws. It is not necessary that the bye-laws must be on the same line. Each Cooperative Society has got different purposes and objects. The Cooperative Society may be registered for the purpose of grant of jewel loan, banking transactions, agriculture loan, agriculture activities and each Cooperative Society has got its own object and registered and functioning for the welfare and upliftment of the members of the Society. For example, Milk Cooperative Societies are available. Cooperative Urban Banks, Cooperative House Building Society, Cooperative Credit Society, House Building Society, Industrial Cooperative Society, Cooperative Land Development Bank and there are many such Cooperative Societies which are registered for different purposes by the members and they are having bye-laws, which all are approved by the Competent Authorities of the Cooperative Department of the State Government. Thus, the functioning of the Cooperative Society under the State Act and Central Act at no circumstances be comparable. Each Society, being an entity, has got right to administer their Society as per the bye-laws. The controlling mechanism is provided under the Act only to ensure that the public money is not misused or misappropriated and dealt with in the manner in accordance with law.

7. With reference to the issues raised in this writ petition, the learned counsel for the petitioner reiterated that the State Government issued G.O.Ms.No.2179, Cooperation, dated 29.06.1966, granting exemption from payment of stamp duty under Section 9 of the Indian Stamp Act, which is the Central Act. The corresponding provisions are also identifiable under Section 51 of the revised Tamil Nadu Cooperative Societies Act, 1983. Under Section 51 of the Act, the Government is empowered to grant exemption from stamp duty and registration fee. Sub-clauses (a) and (b) specifically enumerate that “the stamp duty not being the stamp duty referred to in clause (a) of sub-section (2) of section 9 of the Indian Stamp Act. 1899 (Central Act II of 1899), with which, under any law for the time being in force, instruments executed by or on behalf of or in favour of a

registered society or by an officer or member and relating to the business of such society or any class of such instruments or decisions, awards or orders of the Registrar or arbitrators under this Act are respectively chargeable and (b) any fee payable under the law of registration for the time being in force".

8. Invoking the power to exempt from stamp duty, the State Government issued G.O.Ms.No.2179, dated 29.06.1966. Based on the above Government Order, stamp duty exemptions are granted in respect of the Cooperative Societies registered under the Tamil Nadu Cooperative Societies Act, 1983.

9. The petitioners, who all are admittedly the registered Cooperative Societies under the Multi-State Cooperative Societies Act, 2002, the Central Act is claiming such stamp duty exemptions granted by the State Authorities by invoking the provisions of the Tamil Nadu Cooperative Societies Act, 1983.

10. This Court is of the considered opinion that exemption cannot be granted in violation of the provisions of the Act. Exemptions are exceptions and can never be applied as a Rule. Thus, strict interpretation of exemptions and the provisions relating to exemptions are of paramount importance.

11. When the power of exemption is exercised by the State under the provisions of the Tamil Nadu Cooperative Societies Act and such exemptions are granted to the Cooperative Societies registered under the provisions of the Tamil Nadu Cooperative Societies Act, there cannot be any automatic extension of such exemption to the Multi-State Cooperative Societies, which all are controlled under the Central Act. Such automatic application of exemption can never be granted even by the Courts. Exemption clauses required strict interpretation with reference to the provisions of the Act.

12. The exemption is granted by invoking the powers conferred under a particular Act and such exemptions are intended for the purpose of granting benefit to the Societies registered under the Tamil Nadu Cooperative Societies Act. Thus, benefit of exemptions cannot be granted to any other Society or Cooperative Societies registered under any other Acts. For the purpose of getting any such exemption, such Multi-State Cooperative Societies have to approach the Central Registrar of the Government of India under the provisions of the Multi-State Cooperative Societies Act.

13. It is needless to state that these Multi-State Cooperative Societies are not functioning under the control of

the Registrar of Cooperative Societies of Tamil Nadu or under the provisions of the Tamil Nadu Cooperative Societies Act are applicable to the Multi-State Cooperative Societies. It is pertinent to note that when the provisions of the Tamil Nadu Cooperative Societies Act, are not applicable to the Multi-State Cooperative Societies, then the exemption granted under Section 51 of the Tamil Nadu Cooperative Societies Act, cannot be extended to the Multi-State Cooperative Societies. When the Multi-State Cooperative Societies, cannot be subjected to any action under the provisions of the Tamil Nadu Cooperative Societies Act, then the beneficial provisions also cannot be extended to such Multi-State Cooperative Societies Act.

14. The learned counsel for the petitioners relied on the judgment of the Hon'ble Division Bench of this Court in the case of Hindustan Multi State Cooperative Housing Society Ltd vs. Government of Tamil Nadu [2019 SCC OnLine Mad 18682]. The learned counsel for the petitioners relied on paragraph-8 of the issues. However, the legal issues raised are not decided by the Hon'ble Division Bench of this Court. In paragraph-9 of the judgment, the said position is clarified, which reads as under:-

> "9. In our considered view, the writ petition should be heard on the merits since an important legal issue has been raised by the appellant in the writ petition. It is not clearly known as to why the respondent department has not filled counter affidavit though the writ petition was pending for over five years. Hence, we are of the considered view that the writ petition should be restored to the file of the learned Single Bench to be heard and disposed on merits, after the respondents file counter affidavit. We make it clear that the above mentioned observations made by us is to demonstrate that the appellant has made out the prima facie case to enable them to argue the writ petition on merits and moreover, when the appellant had no opportunity to advance their submissions since the name of the counsel was not printed in the cause list. "

Therefore, the said judgment of the Division Bench, cited supra, is of no avail to the petitioners for the purpose of claiming the benefit of stamp duty exemption based on the State Government Order passed by invoking the provisions of the Tamil Nadu Cooperative Societies Act.

15. The learned Government Advocate, appearing on behalf of the respondents, made a submission that the State has already clarified that the Multi-State Cooperative Societies

registered under the Central Act, are not falling under the control of the State Authorities under the Tamil Nadu Cooperative Societies Act and therefore, the benefits conferred under the Tamil Nadu Cooperative Societies Act, cannot be extended to the Multi Cooperative Societies.

16. This Court is of the considered opinion that as far as the Cooperative Societies registered under the Tamil Nadu Cooperative Societies are concerned, the State Government is implementing various Schemes through such Societies registered under the State Act. For instance, Public Distribution System itself has been implemented through Cooperative Societies under the Tamil Nadu Cooperative Societies Act.

17. The State Government is granting waiver of loans on various occasions. The benefits of jewel loan waiver is also granted. Question would arise whether all such benefits can be extended to the Multi-State Cooperative Societies also. Therefore, the very proposition submitted in this regard by the petitioner deserves no merit consideration. The Multi-State Cooperative Societies registered under the Central Act will fall under the administrative control of the Central Registrar and there is no application of State Act in respect of such Cooperative Societies.

18. This being the factum, this Court is of an opinion that the petitioners are at liberty to approach the Competent Authorities under the Central Act for the purpose of seeking any such exemptions. As far as the State Societies are concerned, the State Government invoked the provisions of the Tamil Nadu Cooperative Societies Act and granted such exemption and such an exemption cannot be extended to the Multi-State Cooperative Societies registered under the Central Act.

19. Exemptions from payment of stamp duty can never be claimed as a matter of right. Such exemptions are granted as a concession by the State Government as far as the Societies registered under the Tamil Nadu Cooperative Societies are concerned. Thus, concession can never be a right and it is to be granted by passing an order, then alone the same can be claimed and not otherwise.

20. Even the power to grant exemption under Section 51 of the Tamil Nadu Cooperative Societies Act, unambiguously states that the Government may grant exemption. Thus, it is the discretion of the Government to grant exemption from payment of stamp duty and such discretion is exercised by the State Government in the present case only in respect of Cooperative Societies registered under the Tamil Nadu Cooperative Societies Act. The State Government further clarified that it is not

intended for the Cooperative Societies registered under the Multi-State Cooperative Societies Act.

21. This being the factum and the stand of the State Government, the Central Cooperative Societies registered under the Central Act, cannot seek such a concession of exemption from payment of stamp duty based on the State Government Order passed under the provisions of the Tamil Nadu Cooperative Societies Act.

22. In view of the fact that the provisions of the Tamil Nadu Cooperative Societies Act, 1983 is not applicable to the Multi State Cooperative Societies registered under the Central Act, the petitioners are not entitled to seek exemption from payment of stamp duty under the Indian Stamp Acts. As far as the Government of Tamil Nadu is concerned, various schemes are implemented through the Cooperative Societies registered under the Tamil Nadu Cooperative Societies Act and the Multi State Cooperative Societies cannot implement all such schemes. Further, every Cooperative Society is an independent entity registered under the State Act or Central Act. Thus, the powers for grant of exemption invoked by the State of Tamil Nadu under the Tamil Nadu Cooperative Societies Act for granting exemption to the Cooperative Societies registered under the Tamil Nadu Cooperative Societies Act. The said benefit cannot be extended at any circumstances in favour of the Multi State Cooperative Societies registered under the Central Act.

23. In view of the discussions made in the aforementioned paragraphs, the petitioner has not established even a semblance of legal right for the purpose of considering the relief as such sought for in all these writ petitions. Accordingly, all the writ petitions are dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-III)

//True Copy//

Sub Assistant Registrar

svn

TO

1.THE GOVERNMENT OF TAMILNADU
REP BY SECRETARY TO GOVERNMENT COMMERCIAL
TAXES AND REGISTRATION DEPT. FORT ST.
GEORGE CHENNAI 9

2.R-2 THE INSPECTOR GENERAL OF
REGISTRATION CHEPAUK CHENNAI 5

3.THE INSPECTOR GENERAL OF
REGISTRATION MYLAPORE SANTHOME CHENNAI-4

4.THE SUB REGISTRAR OFFICE
MADHAVARAM

5.R-3 THE SUB REGISTRAR
SRIPERUMBUDUR

6.THE SUB REGISTRAR
MANAVALANAGAR TIRUVALLUR

7.THE SUB REGISTRAR
KINATHUKADAVU COIMBATORE

+4cc to Mr.V.Raghavachari, Advocate, S.R.No.56398 to 56401
+11cc to Mr.S.Arivazhagan, Advocate, S.R.No.56427,56429, 56430, 56432 to 56439
+1cc to the Government Pleader, S.R.No.57150,57141

WPs 6618, 2169, 923 to 925,
1297, 1908, 25723, 25724,
28271, 28581, 29022 of 2014
and 30009 to 30011 of 2013

RGN(CO)
SB(09/12/2021)