IN THE HIGH COURT OF JUDICATURE AT MADRAS

Reserved On	29.01.2021
Pronounced On	16.06.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 24760 of 2014
and
M.P.Nos. 1 & 2 of 2014

Apoorva Dadha,
S/o.Maherchand Dadha,
'Dadha Complex",
365, Mint Street,
Chennai - 600 079.
Now at
"Dadha House",
136, 7th Main Road,
5th Block, Jayanagar,
Bangalore - 560 041. ...Petitioner

Vs

The Tax Recovery Officer-I,
Company Range-I,
Room No.503, New Block,
V Floor, 121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034. ... Respondent

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent and quashing the notice under Section 226(3) of the Income Tax Act TR No.23-D/05-06 dated 22.03.2007 and directing the respondent to lift the order of attachment as per the Certificate of Encumbrance No.279 dated 20.02.2009.

For Petitioner : Ms.S.Sriniranjani
for Mr.G.Baskar

For Respondent : Mr.Prabhu Mukunth Arunkumar
Junior Standing Counsel
for Ms.Hema Muralikrishnan
Senior Standing Counsel

ORDER

The petitioner has challenged the impugned attachment notice dated 22.03.2007 issued under Section 226(3) of the Income Tax Act, 1961.

2. The case of the petitioner is that the property in question which has been attached by the impugned notice dated 22.03.2007 was transferred in his favour under a Family Settlement Deed dated 11.10.2002 and a Registered Settlement Deed dated 11.06.2007.

3. It is submitted that the petitioner is not only in possession of the property but is also receiving rents from the tenants and therefore the question of attaching the property under the provisions of Section 226(3) of the Income Tax Act, 1961 does not arise.

4. The learned counsel for the petitioner submitted that the property in question is a commercial complex located at New No.365, Old No.133, Mint Street, Chennai 600 079. The commercial complex was built on the immovable property that originally belonged to his grandfather viz., Late.Milapchand Dadha who had divided the property in favour of his three sons viz., M.Mahendrachand Dadha, M.Mahipalchand Dadha and M.Maherchand Dadha on 31.07.1981 by a deed of declaration and late Milapchand Dadha constituted a HUF with his sons. The petitioner is the son of M.Maherchand Dadha.

5. The learned counsel for the petitioner submitted that under a lease deed dated 01.03.1985, the said property was leased to M/s.Dadha Estates (P) Ltd., with the knowledge of the Income Tax Department for a period of 15 years. The rental period was from 1985 to 2002. Income Tax Returns were filed since 1985. On 30.06.1986, Form 34A was filed for issuance of a Tax Clearance Certificate. It is further submitted that, on 11.10.2002, a Family Settlement Deed was executed between the members of the petitioner's family, i.e. his father M.Maherchand Dadha, his mother M.Madhu Dadha and brother M.Ankur Dadha to transfer the ownership of the property in favour of the petitioner. In this connection, reference was made to the following Clauses from the said unregistered Family Settlement Deed dated 11.10.2002 which is extracted under:-

"Whereas the aforesaid HUF entrusted a project to Dadha Estates Pvt., Ltd, a company owned by the families of Sri Mahendra Dadha and Sri Maher Dadha to put up building and to exploit the income therefrom for a period of fifteen years and after the said period of fifteenyears, the property viz., the building would revert to the HUF

2. At the said settlement, it was agreed that Sri Maher Dadha representing the HUF consisting of the Second, Third and Fourth Parties would negotiate with Sri Mahendra Dadha and Sri Mahipal Dadha and enter into an agreement wherein their shares in property bearing No.365, (Old No.133), Mint Street, Chennai 600 001 called "Dadha Complex" would be renounced in favour of his HUF for consideration not exceeding Rs.55,00,000/- (Rupees fifty five lakhs). For the said purpose, the Fourth Party herein would provide funds to the extent agreed upon. That the said amount would be utilised by the First Party for acquisition of the shares in the property.

6. At the said settlement, it was thus agreed that the property thus secured would stand allotted to and vest absolutely in the Fourth Party who would be providing the funds. At the said settlement it is also agreed that since Sri Mahendra Dadha and Sri Mahipal Dadha were not on friendly terms with the Fourth Party, all negotiations should be carried out without revealing the fact that the Fourth Party would become owner of the property. It was also agreed at the said settlement that if the aforesaid Sri Mahendra Dadha and Sri Mahipal Dadha came to know about the said property vesting in the Fourth Party, they would obstruct the process of division, partition and settlement and transfer of property in favour of the First Party representing himself and the HUF."

6. The petitioner claims to become the absolute owner of the property since 2002 onwards. The learned counsel for the petitioner referred to yet another Unregistered Family Settlement Deed dated 12.11.2002 signed between the descendants of M.Maherchand Dadha therein, i.e., the father of the petitioner and two paternal uncles of the petitioner. It was agreed the value of the property was Rs.78,00,000/- and that the petitioner's father would transfer a sum of Rs.26,00,000/- each to the two brothers.

7. It is submitted that on 12.11.2002, the Memorandum of Understanding was entered between three brothers i.e., the son of late Milapchand Dadha along with M/s.Dadha Estates (P) Ltd. It was mutually agreed upon that

i) "Maherchand Dadha the father of the petitioner had bought balance of 2/3rd shares in land belonging to his brother Mahendrachand Dadha and Mahipalchand Dadha", and

ii) M/s Dadha Estates would transfer its lease rights to Pokhran Investments Pvt., Ltd.,

However, there is no sale deed evidencing sale by M.Mahendrachand Dadha and M.Mahipalchand Dadha to petitioner's father M.Maherchand Dadha.

8. The learned counsel for the petitioner drew my attention to Para 10 of the counter filed by the respondent which reads as under:-

> "10(a) that in pursuance to petitioner petition dated 03.07.2009, the petitioner was called upon to furnish the details in support of its claim by letter dated 28.05.2010. It is submitted that on considering the petitioners representation supported by documents its was found that the petitioner is not the owner of the said property and therefore the same was rightly rejected by the order dated 19.07.2010 and the same has become final. It is submitted that letter dated 16.11.2011 was sent to Sri M.Mahendra Dadha (individual) but however by mistake and oversight the said letter was sent to the petitioner by referring to his letter dated 28.05.2010 for which the petitioner already furnished the details and based on which the order was passed on 19.07.2010 which has reached finality. It is submitted that in any case based on the letter dated 16.11.1011, the department has not taken any steps against the petitioner or for that matter the petitioner replied to the same. In this connection, the respondent relies on the decision of the Supreme Court's in the case of Podar Cements Pvt. Ltd., reported in 226 ITR 625."

9. A reference was also made to another Unregistered Agreement dated 01.12.2002 under which there is an alleged transfer of tenancy right in Dadha Complex from M/s.Dadha Estate Pvt, Ltd. in favour of M/s.Pokhran Investment Pvt. Ltd on behalf

of the petitioner.

10. The learned counsel for the petitioner further submitted that vide document dated 01.07.2003, the tenancy rights which was transferred to M/s.Pokhran Investments Pvt., Ltd., stood transferred in favour of the petitioner and a Deed of Settlement Registered vide Doc.No.628 of 2007 dated 11.06.2007 was executed to conform the position of ownership.

11. The learned counsel further submitted that the respondent issued impugned attachment notice dated 22.03.2007 under Section 226(3) of the Income Tax Act, 1961 and later encumbered the property vide Encumbrance Certificate No.279 dated 20.02.2009. It reflects only subsequent encumbrance after the petitioner perfected the title over the property. The respondent initiated the recovery proceedings against Milapchand Dadha and M/s.Dadha Estates (P) Ltd.

12. After the impugned notice was issued, the petitioner sent a letter to the respondent on 09.03.2009 and claimed absolute ownership over the property. He submits that corporation has also issued property tax receipt in favour of the petitioner. On 03.07.2009, the petitioner sent yet another detailed representation to the respondent. The respondent replied on 28.05.2010 and sought for details of the ownership of the property and the agreements executed.

13. It is submitted that the petitioner appeared before the respondent and produced all the required documents and established that the petitioner was the absolute owner and therefore, the tenants cannot be asked to pay the rent for the arrears of the tax of M/s.Dadha Estates Pvt. Ltd.

14. On 19.07.2010, the petitioner’s request was rejected by the respondent on the ground that Agreements dated 11.10.2002 and 12.11.2002 were unregistered documents. The respondent once again directed the petitioner to produce the relevant documents to establish ownership over the property. Again, the petitioner produced all the relevant documents to establish ownership of the property.

15. The learned counsel for the petitioner submitted that the attachment proceedings were contrary to provision of the Income Tax Act, 1961. A reference was made to the decision of the Hon'ble Supreme court in Tax Recovery Officer II Vs.

Gangadhar Vishwanath Ranade, (1998) 6 SCC 658 : (1998) 234 ITR 188 (SC), wherein, in Paragraph Nos.9,10, 12 and 13, the Court held as under:-

> "9. The Tax Recovery Officer, therefore, has to examine who is in possession of the property and in what capacity. He can only attach property in possession of the assessee in his own right, or in possession of a tenant or a third party on behalf of/for the benefit of the assessee. He cannot declare any transfer made by the assessee in favour of a third party as void. If the Department finds that a property of the assessee is transferred by him to a third party with the intention to defraud the Revenue, it will have to file a suit under Rule 11(6) to have the transfer declared void under Section 281.
>
> 10. The provisions, therefore, of Rule 11 are analogous to those of Order XXI Rules 58 to 61 and 63 of the CPC as they stood prior to the amendment of the Civil Procedure Code in 1976. In fact, the language of Order XXI Rules 60 and 61 is similar to the language of Rule 11(4) and Rule 11(5) of the Second Schedule to the Income-tax Act. Similarly, the language of Order XXI Rule 63 is similar to the language of Rule 11 (6). Rules 59 to 62 of Order XXI, prior to the amendment of 1976, provide for a summary investigation into possession as distinct from a thorough trial of ultimate right. No doubt, it is impossible to separate altogether the question of possession and of title. Thus, if the judgment -debtor was in possession, he may have been in possession as agent or trustee for another; and this has to be enquired into. To that extent title may be a part of the inquiry. Similarly, if the property attached is claimed by a third party who adduces evidence to show that he was possessed of the property under some kind of a title, the property will have to be released from attachment. The procedure is not meant to decide intricate questions of law as to title to the property. Therefore, where a claim is made to the property attached, by someone claiming to be a transferee from the judgment-debtor and the claim is disallowed, the claimant can institute a suit under Order XXI Rule 63 to establish his title to the property. In such a suit it would be open to the attaching creditor

to plead in defence that the transfer was in fraud of the general body of creditors and was void under Section 53 of the Transfer of Property Act. Similarily, if. The claim of the transferee is allowed, the attaching creditor may sue on behalf of himself and all other creditors under Section 53 of the Transfer of Property Act for a declaration that the transfer was void as it was in fraud of the creditors.

12. In the light of this discussion about the provisions of Order XXI Rules 58 to 63, if we examine Rule 11(4) of the Second Schedule to the Income-tax Act, it is clear that the Tax Recovery Officer is required to examine whether the possession of the third party is of a claimant in his own right or in trust for the assessee or on account of the assessee. If he comes to a conclusion that the transferee is in possession in his or her own right, he will have to raise the attachment. If the Department desires to have the transaction of transfer declared void under Section 281, the Department being in the position of a creditor, will have to file a suit for a declaration that the transaction of transfer is void under Section 281 of the Income-tax Act.

13. In the present case the Tax Recovery Officer could not have examined whether the transfer was void under Section 281 of the Income-tax Act. His adjudication of the transfer as void under Section 281 is without jurisdiction. The Tax Recovery Officer has relied upon the earlier order of the Income Tax Officer dated 9.5.1974 declaring that the transaction is void under Section 281 of the Income-tax Act. In the earlier proceedings, however, although the High Court has not set aside this order of the Income Tax Officer, the High Court has expressly held that the order amounted only to an intention of declaration on the part of the Department to treat the transaction as void under Section 281. Such a declaration cannot affect the legal rights of the parties affected under Rule 11. The High Court expressly held that the rights of the parties under Rule 11 were not affected in any way by this declaration. The Department, therefore, cannot proceed on the assumption that the transaction is void under Section 281, not can the Tax Recovery Officer, while proceeding

under Rule 11, declare a transaction of transfer as void under Section 281 by relying on the Order of 9.5.1974 or otherwise. His jurisdiction relates to examining possession, and only incidentally, any question of right to possession as claimed by the Objector. The High Court has, therefore, rightly set aside the order of the Tax Recovery Officer.

16. The learned counsel for the petitioner also referred to a recent decision of this Court rendered in Agasthiya Holdings (P) Ltd. Vs. Commissioner of Income Tax, Madurai, (2018) 403 ITR 288 (Madras).

17. A specific reference was made to Paragraph No.33 from the said decision, wherein, the Division Bench of this Court held as under:-

> "33. In the light of the ratio laid down by the Hon'ble Supreme Court of India in Gangadhar Vishwanath Ranade's case (supra) it is not open to the Tax Recovery Officer to declare the said sale as null and void. The above said decision also held that "the Tax Recovery Officer is required to examine whether the possession of the third party is of a claimant in his own right or in trust for the assessee or on account of the assessee. If he comes to a conclusion that the transferee is in possession in his or her own right, he will have to raise the attachment. If the department desires to have the transaction of transfer declared void under Section 281, the Department being in the position of a creditor, will have to file a suit for a declaration that the transaction of transfer is void under Section 281."

18. Per contra, the learned counsel for the respondent/Income Tax Department submits that the impugned attachment notice was issued as early as 22.03.2007 and has been challenged in this writ petition belatedly suppressing material facts. He further submits that after the impugned attachment notice dated 22.03.2007 was issued, there were several rounds of communication exchanged between the Income Tax Department and the petitioner himself. Under such circumstances, by a letter dated 28.05.2010, in response to the petitioner letter dated

03.07.2009, documents were called for from the petitioner to substantiate his rights in respect of the property which was allegedly settled prior to the impugned notice dated 22.03.2007. A specific reference was made to letter dated 28.05.2010 followed by another letter dated 16.11.2011. However, without furnishing any of the documents, the petitioner has filed the present Writ Petition. It is therefore submitted that the present Writ Petition is liable to be dismissed.

19. The learned counsel for the respondent also drew my attention to counter filed by the respondent wherein it has been mentioned that the petitioner's grandfather i.e., Late.Milapchand Dadha and his sons which included the petitioner's father were arrears of tax and recovery notice has been also issued for recovering the arrears of the tax and the property in question had already been attached on 30.06.2004 and that during the course of recovery proceedings in the above case, the land in question was attached on 28.07.2004. He further submits that some demands pertain to assessment for the year 1997-98, 1998-99, 2003-04 and have been certified by the erstwhile Tax Recovery Officer IX and hence another attachment for the land was made on 11.09.2007 which reads as under:-

> "Building situated at 365. Mint Street, (Dadha Complex), Sowcarpet, Chennai-79."

20. He further submits that the attachment is towards recovery of outstanding amount of Rs.3,86,86,264/- pertaining to block assessment years 97-98, 98-99 and 2003-04. That apart, the learned counsel for the respondent submits that the property was also subject matter of recovery proceedings under the provisions of the Recovery of Debts and Bankruptcy Act, 1993 and that proceedings were pending before the Debt Recovery Tribunal in Hyderabad details of which have been suppressed and that the petitioner failed to establish ownership over the property as the case of the petitioner was also rejected by the Debt Recovery Tribunal, Hyderabad in C.P.No.78/04 vide order dated 07.06.2007. It is submitted that the petitioner attempted to establish ownership over the property based on the settlement deed purported by entered into on 01.07.2003 between the family members of the petitioner.

21. The learned counsel also drew attention to another public announcement of Debt Recovery Tribunal in Tamil Daily paper "Dhinamani" wherein the property was proclaimed to be auctioned on 29.08.2007. That apart, the learned counsel for the respondent further submitted that till date the petitioner

not come forward before the Income Tax Officer, to substantiate that he is the owner of the property though he was called upon vide letter dated 28.05.2010 and 16.11.2011. It is further submitted that notice under Section 158 BD was issued on 03.08.2001 for the block period from 01.04.1988 to 15.12.1998 to Late.Milapchand Dadha and Sons (HUF) and assessment under Section 158 BD read with Section 158 BC was passed on 31.07.2003. Simultaneously, in the case of Dadha Estate Private Limited in which M.Mahendrachand Dadha, M.Maherchand Dadha (Petitioner's father) were the Directors, notice under Section 158 BD had been issued on 09.07.2001 and duly served on 13.07.2001 for the block period from 01.04.1988 to 15.12.1998 and the assessment was completed on 31.01.2007. It is further submitted that proceedings were initiated for the Department in both the cases on the above date and were pending during the relevant time. It is further submits that purported family arrangements pursuant to which the property was allegedly transferred in favour of the petitioner based is the family arrangements made with a view to circumvent to recovery proceedings initiated with the Income Tax Department and therefore he prayed for dismissal of the present writ petition.

22. I have considered the arguments advanced by the learned counsel for the petitioner and the respondent/Income Tax Department. I have also perused the impugned communication dated 22.03.2007 which has been challenged belatedly in the year 2014 on 10.09.2014. On this score itself, the writ petition is liable to be dismissed for latches. Be that as it may, it appears that the petitioner was in communication with the office of the respondent questioning the basis of the impugned communication addressed the tenants of Dadha Complex, No.365, Mint Street, Sowcarpet, Chennai-600 079 in respect of tax due from Dadha Estates (P) Ltd. (also referred to as the company for the sake of brevity).

23. The petitioner has challenged the impugned communication dated 22.03.2007 issued under Section 226(3) of the Income Tax Act, 1961, to the tenants of Dadha Complex on the ground that petitioner has become the absolute owner of the property. It is stated that the said company was never the owner of the immovable property viz Dadha Complex, No.365, Mint Street, Sowcarpet , Chennai-600 079.

24. The land in question on which Dadha Complex, No.365, Mint Street, Sowcarpet, Chennai-600 079 is situated was purportedly built by the said company pursuant to an unregistered lease deed dated 01.03.1985. It records that the immovable property was being leased to the said company for

putting up a new construction and that initially lease would be for a period of 10 years and would be subject to a further renewal for another five years. The lease rent that was fixed at the time of execution of the said unregistered lease deed dated 01.03.1985 was Rs.5,000/- and a sum of Rs.60,000/- was paid as security deposit, it being equal 12 months rent.

25. The said lease agreement was signed by three surviving sons of late Milapchand Dadha with the said company. The records also indicate that the said company was a family company promoted by the family of two of the three sons of late Milapchand Dadha namely by M.Mahendrachand Dadha and the petitioner's father M.Maherchand Dadha.

26. There are also no records to show that the other two brothers of M.Maherchand Dadha i.e., the paternal uncles of the petitioner namely M.Mahendrachand Dadha and M.Mahipalchand Dadha transferred their respective 1/3rd share in the land at New No.365, Mint Street, Sowcarpet, Chennai-600 079 on which Dadha Complex was built in favour of the petitioner's father M.Maherchand Dadha, though A Deed of Declaration dated 31.07.1981 was filed by the petitioner to show that a property originally consisted of first, second and third floor on Door No.135 (New No.365) Mint Street, Chennai-600 079 and that it was divided between the three brothers and the sons of late Milapchand Dadha. The addresses given for the property is same but bears a different PIN number.

27. There are also records to show that the petitioner's paternal grandfather late Milapchand Dadha died on 12.10.1976 who had carried on business as the kartha of a Hindu Undivided Family (HUF) consisting of his three sons namely, 1) M.Mahendrachand Dadha; 2) M.Milapchand Dadha and 3) the petitioner's father M.Maherchand Dadha and their respective family and that the business was carried by them after the death of late Milapchand Dadha and the income of HUF was assessed to tax as M/s.Milapchand Dadha and Sons (HUF) and that the said HUF was in arrears of tax for the Block Assessment Period from 01.04.1988 to 15.12.1998.

28. Though the petitioner claims that for his paternal uncle's namely, 1) M.Mahendrachand Dadha and 2) M.Milapchand Dadha had transferred their undivided share in the land in favour of his father namely, M.Maherchand Dadha pursuant to which the HUF consisting of the petitioner's father, mother and brother settled the property in favour of the petitioner vide

Registered Settlement Deed dated 11.06.2007, there are no records to show that there was a transfer of 2/3rd of UDS in the land where Dadha Complex, New No.365, Mint Street, Sowcarpet, Chennai-600 079 is located.

29. As per section 281 of the Income Tax Act, 1961 where, during the pendency of any proceeding under the Act, or after completion thereof, before service of notice under Rule 2 of the Second Schedule, any assessee creates any charge of his assets in favour of any other person or part of the possession by way of sale, mortgage, gift, exchange or any other mode of transfer whatsoever, such charge or transfer is void as against any claim in respect of any tax or any other sum payable by an assessee as a result of completion of the said proceedings or otherwise.

30. Since Section 158 BD of the Income Tax Act, 1961, proceedings were pending for the Block Assessment Period from 01.04.1988 to 15.12.1998, all transfers are void under Section 281 of the Income Tax Act, 1961.

31. The decision of the Hon'ble Supreme Court in Tax Recovery Officer II Vs Gangadhar Vishwanath Ranade (1998) 234 ITR 188 was rendered when the said provision read slightly differently. As per the said provision, only if there was an intention to defraud the revenue such creation of charge or parting of possession by way of sale, mortgage, exchange or any other mode of transfer were void as against any claim in respect of any tax or any other amount/sum payable by an assessee as a result of completion of the said proceeding.

32. Whereas, the amended provision as it stands today and during the period in dispute, the requirement of transfer with an intention to defraud the revenue has been done away. Any transfer during the pendency of any proceedings or after completion thereof, before service of notice under Rule 2 of the Second Schedule is void as against the Department under the circumstances specified therein.

33. In the facts of the case what is evident is that, the so-called transfer of undivided share in the land by the two brothers namely the paternal uncles of the petitioner in favour of the petitioner’s father has not been proved. Such transfer would been contrary to Section 281 of the Income Tax Act, 1961, inasmuch as notice under Section 158BD had been initiated against Late Milapchand Dadha and Sons (HUF) as early as 09.07.2001.

34. The so-called family arrangement pursuant to which transfers were allegedly affected are to be declared as void. As far as, the arrears of tax from M/s.Dadha Estates (P) Ltd is concerned, it is not clear on what basis the Income Tax Department had issued the impugned notice inasmuch as the said company is not the owner of the property.

35. That apart the Encumbrance Certificate dated 20.02.2009 filed along with the typed set of papers seems to indicate that the same property is under a charge in favour of Andhra Bank. M/s.Dadha Brothers Ltd and the petitioner's father are shown to be party to the transactions and defaulted and proceedings were initiated before the Debt Recovery Tribunal, Hyderabad in O.A.No.146 of 1996 by the lending bank and they were default of Rs.82,58,660/- and that a Recovery Certificate dated 10.04.2002 had been issued.

36. These factors raises serious doubt as to the ownership over the property in respect of which the petitioner is now seeking to exercise an exclusive right as an owner. There are several disputed questions of facts which remain unanswered and there it cannot be unravelled in the course of a summary proceedings under Article 226 of the Constitution of India. The petitioner has to therefore necessarily approach a civil court in accordance with law to establish his rights, if any, over the property.

37. Prima facie, it appears the petitioner is fighting a proxy battle for and on behalf of the Coparcenors Milapchand Dadha and Sons (HUF) of which his father and his paternal uncles were Coparcenors and by virtue of his birth in the family, the petitioner alone became a Coparcenor.

38. Therefore I find no reasons to interfere with the proceedings initiated by the respondent/Income Tax Department inasmuch as not only the late Milapchand Dadha and Sons (HUF) is in arrears of tax to the Income Tax Department but also the said company which had put the construction of the Dadha Complex, at New No.365, Mint Street, Sowcarpet, Chennai-600 079 was in arrears of tax. That apart, there is Recovery Certificate issued for the same property in favour of Andhra Bank in O.A.No.146 of 1996.

39. In the light of the above observations, this Writ

Petition is dismissed. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar

//True Copy//
Sub Assistant Registrar

arb

To

The Tax Recovery Officer-I,
Company Range-I,
Room No.503, New Block,
V Floor, 121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.

+1cc to Mr.G.Baskar , Advocate, S.R.No.28094
+1cc to M/S.Hema Muralikrishnan, Senior Standing Counsel, S.R.No.28032

Order in
W.P. No. 24760 of 2014

SS(CO)
SU(26/07/2021)