

IN THE HIGH COURT OF JUDICATURE AT MADRAS

RESERVED ON : 21.09.2021
PRONOUNCED ON: 30.09.2021

CORAM:
THE HONOURABLE MR. JUSTICE G.K.ILANTHIRAIYAN

W.P. No. 10490 of 2017

1. Abbas T.Vagh
 2. Amir Abbas T. Vagh
 3. Dr. Fatima Abbas T. Vagh
 4. Shabbir T. Vagh
 5. Abbas S. Vagh
 6. Moiz S. Vagh
 7. Abdul Hussain S. Vagh
 8. Mohammed T. Vagh
 9. Azeez M. Vagh
 10. Ali A. Vagh
 11. Tyeb S. Vagh
 12. Mustali M. Vagh
- all are represented by their

Power Agent A.N.Nandakumar

....Petitioners

Vs

1. National Highways Authority of India (NHAI)
Represented by its Project Director,
No.1/54-28, Butt Road,
St. Thomas Road, Chennai - 600 016.

2. The Competent Authority &
Special District Revenue Officer (L.A.)
National Highways Schemes,
Kanchipuram & Thiruvallur Districts.

3. The Collector,
Thiruvallur District, Thiruvallur.

....Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent relating to the impugned order No.16612/2012/Arbitration, dated 25.02.2015 passed by the first respondent and modify the same regarding the solatium and consequently directing the second and third respondents to pay the solatium and interest on solatium for the compensation under Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013.

For petitioners: Mr.AR.L.Sundaresan, Senior Counsel
for Mr.R.Kannan

For R1 : Mr.Su.Srinivasan
Standing Central Government Senior Counsel

For R2 : No appearance

For R3 : Mr. Richardson Wilson,
Government Advocate

ORDER

This Writ Petition has been filed to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent relating to the impugned order No.16612/2012/Arbitration, dated 25.02.2015 passed by the first respondent and modify the same regarding the solatium and consequently direct the second and third respondents to pay the solatium and interest on solatium for the compensation under Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013.

2. The case of the petitioners is that they are the owners of the property comprised in Survey No. 1425/1(Part), 1425/2 (Part) and 1426 ad-measuring 4.78 cents together with common right of passage to an extent of 2587 sq.meters situated at No. 30, Madhavaram Village, Ambattur Taluk, Thiruvallur District. The said property was acquired for the expansion of the National Highways under the scheme of National Highways Act, 1956. The second respondent conducted enquiry as contemplated under the said Act. The petitioners were attended the enquiry and made claims of compensation in respect of their respective land and also made claim of compensation jointly for the common passage. The second respondent after determining the compensation for the land of the petitioners and disbursed the same to the individuals in respect of their respective portions. However, the compensation for the common passage for one of the purchaser was rejected and the claim of the original owner was also rejected and referred the matter before the Civil Court under Section 3H(4) of the National Highways Act, 1956, by depositing the compensation amount into the Court by an order dated 26.04.2007. The said dispute was referred to the Principal Sub Court, Ponneri in L.A.O.P.No. 156 of 2011. However, the Principal Sub Judge, Ponneri, by an order dated 19.02.2013 stated that the petitioners are entitled, only for compensation and gave right to file the reference before the third respondent. Therefore, the petitioners preferred a reference before the third respondent for enhancement of compensation and solatium.

3. The third respondent partly allowed the reference by enhancing the compensation from Rs.700/- to Rs.1,300/- per sq.ft and rejected the claim of the solatium, since there is a specific bar under Section 3J of National Highways Act, 1956. Aggrieved by the same, the first respondent preferred an appeal in ARB.O.P.No. 218 of 2015 before the District Court, Thiruvallur. Pending appeal, the petitioners were constrained to yield for compromise entered with the first respondent with regard to enhancement and based on the compromise, the appeal was disposed of by an order dated 23.08.2016, thereby the petitioners had forgo only 50% of the interest on the enhanced compensation and also they agreed not to claim the interest amount at any forum as per the terms of compromise. However, with regard to solatium, the bar under Section 3J of National Highways Act, 1957 was struck down by the various High Courts and the same was upheld by the Hon'ble Supreme Court of India in Civil Appeal Nos. 129 to 159 of 2014. Therefore, the petitioners are entitled for the solatium on the enhanced compensation and interest on solatium.

4. Mr.AR.L.Sundaresan, the learned Senior Counsel appearing for the petitioners would submit that there is no compromise with regard to solatium and as such, the petitioners are entitled for solatium, since the specific bar under Section 3J of the National Highways Act, 1956 was struck down by various High Courts as unconstitutional on the ground of discrimination and determination of the compensation under the two enactments of National Highways Act, 1956 and Land Acquisition Act, which was upheld by the Hon'ble Supreme Court of India. Therefore, the petitioners are entitled for solatium on the enhanced compensation and interest on solatium, since the acquisition proceeding is not concluded as on 23.03.2008. The award was passed on 05.03.2007 and due to disputes over ownership, the matter was referred to Civil Court in L.A.O.P.No. 156 of 2011. With reference to Section 18, the said L.A.O.P was disposed of by an order dated 19.02.2013, and the same was referred before the third respondent and it was also disposed of on 25.02.2015. Aggrieved by the same, the first respondent preferred an Arbitration Original Petition in ARB.O.P.No. 218 of 2015, before the District Court, Thiruvallur and the same was disposed of on 26.08.2016.

5. The impugned order of rejecting the claim of the petitioners for the solatium on the ground that there is no provision under the Act for payment of solatium and interest on solatium as in the case of Land Acquisition Act, 1894, is barred under Section 3J of the National Highways Act, 1956. Therefore, the rejection of the claim of the petitioners for the solatium and interest on solatium by the third respondent is violative of the principle of equity as well as Article 14, 31A & 300A of the

Constitution of India. Now, the provision under Section 3J of the National Highways Act, 1956, barring for claim of compensation equivalent to Land Acquisition Act was struck down as discriminatory and thereby the land owners are entitled for solatium and interest on solatium on compensation. The compromise entered by the petitioners with the first respondent could not preclude their claim, since the compromise is only to forgo the 50% of interest alone and the petitioners are barred for any claim of interest alone at any forum. In support of his contention, he relied upon the judgment reported in 2019 (9) SCC 304 in the case of Union of India and another Vs. Tarsem Singh and others.

6. Per contra, the first respondent filed a counter stating that after following the procedures, acquired the land belong to the petitioners for widening the National Highways and award has been passed in Award No. 15 of 2005, dated 05.03.2007, thereby fixing the land value at Rs.700/- per sq.ft. Aggrieved by the same, the petitioners filed an arbitration petition before the third respondent for enhancement of compensation and the compensation was enhanced from Rs.700/- per sq.ft to Rs.1,300/- per sq.ft with interest at the rate of 9% per annum. The petitioners have accepted the award enhancing the compensation with interest awarded by the third respondent and they have not filed any appeal. However, the first respondent preferred an appeal under Section 34 of the Arbitration and Conciliation Act before the District Court, Thiruvallur in ARB.O.P.No. 218 of 2015.

7. Pending the said appeal, the petitioners and the first respondent entered into compromise and offered to undergo 50% of the accrued interest. Accordingly, as per the tripartite agreement entered between them, the petitioners agreed to undertake that they/ their legal heirs/ successors shall not claim any further amount than what is agreed/ mentioned herein, and no further claim or representation will be made with regard to lands. Accordingly, the Principal District and Sessions Judge, Thiruvallur decreed the ARB.O.P.No. 218 of 2015 on 23.08.2016.

8. He further submitted that, even assuming the petitioners are entitled for solatium, they ought to have file an appeal in accordance with the Arbitration and Conciliation Act and as such, this writ petition is not maintainable under Article 226 of the Constitution of India. The petitioners have invoked Section 3G(5) of the Act, for seeking enhancement of compensations before the third respondent and if, they are aggrieved against the award passed by the third respondent for non granting solatium, they ought to have file an appeal as contemplated under Section 34 of the Arbitration and

Conciliation Act. The petitioners ought not to be permitted forum shopping for their convenience, which is nothing but abuse of process of law.

9. After having been entered into the tripartite agreement and compromise memo and accepted the award amount, the petitioners are estopped from reopening the issue in any manner. In support of his contention he relied upon the following judgments :

1.	W.P.No.30376 and 30376 of 2016	S.P. Anthoisamy Vs.Government of India and others
2.	2019 AIR (SC) 3558	M/s Sterling Industries Vs. Jayaprakash Associates Ltd. & others.
3.	2019 (16) Scale 667	Genpact India Private Limited Vs. Commissioner of Income Tax and Another
4.	C.A.No.5121 of 2021	The Assistant Commissioner of State Tax & Others Vs. M/s.Commercial Steel Limited
5.	2018 (1) CWC 602 (DB)	M/s.Super Sales India Ltd. Vs. CESTAT
6.	2020 (6) SCC 626	Triloki Nath Singh Vs. Anirudh Singh (D) Thr. Lrs and others
7.	W.A.Nos.2627 to 2637 and 2641 to 2644 of 2019	S.John Vs. Regional Officer, National Highways Authority of India.
8.	W.P.No.29258 of 2019	K.Ayyavu & 42 others Vs.The District Collector and Sole Arbitrator
9.	W.A.No.4309 of 2019	K.Ayyavu & 42 others Vs.The District Collector and Sole Arbitrator
10	1997 (5) SCC 536	Mafatlal Industries Vs. Union of India

10. Heard Mr.AR.L.Sundaresan, learned Senior Counsel appearing for the petitioners, Mr.Su. Srinivasan, learned Standing Central Government Senior Counsel appearing for the first respondent and Mr.Richarson Wilson, learned Government Advocate appearing for the third respondent.

11. The points for consideration arose in this writ petition are as follows:

(i) Whether the writ petition is maintainable challenging the arbitration award passed by the third respondent, when there is a statutory alternative remedy is available under Section 34 of the Arbitration and Conciliation Act?

(ii) Whether the petitioners can challenge the arbitral award after having been entered into the tripartite agreement and joint compromise memo in ARB.O.P.No. 218 of 2015 on the file of the Principal District and Sessions Court, Thiruvallur?

(iii) Whether the petitioners are entitled for solatium and interest on solatium, when the entire proceedings were already concluded by compromise decree in ARB.O.P.No. 218 of 2015?

12. The petitioners land was acquired for the expansion of National Highways under the scheme of National Highways Act. After following the procedure as contemplated under the Act, an award has been passed on 05.03.2007, thereby fixing the land value at Rs.700/- per sq.ft. Aggrieved over the same, the petitioners filed an arbitration petition, before the third respondent, who is being an arbitrator, under the Act for enhancement of the compensation. The third respondent enhanced the compensation from Rs.700/- per sq.ft to Rs.1,300/- per sq.ft. with interest at the rate of 9% per annum, by an order dated 25.02.2015, which is impugned in this writ petition. The third respondent enhanced the value of the land and rejected the claim of solatium and additional market value of 12% for the reason that there is no specific provisions under the National Highways Act, 1956 or any specific direction by the first respondent for granting solatium. The provision of Section 3J of the National Highways Act, 1956, barred the claim of compensation equivalent to the Land Acquisition Act. Therefore, it was challenged before the various High Courts and it was struck down and uphold by the Hon'ble Supreme Court of India.

13. Mr.AR.L.Sundaresan, the learned Senior Counsel for the petitioners pointed out that the petitioners are entitled for solatium and interest on solatium as equivalent to the Land Acquisition Act. Though, the petitioners entered into the tripartite agreement and joint compromise memo with the first respondent only with regard to interest alone. At that juncture, the petitioners were constrained to enter into the tripartite agreement only to forgo 50% of the interest alone and as such, the petitioners are not barred to claim solatium and interest on solatium. It is not precluded by the compromise award dated 14.06.2016 for the petitioners to claim solatium and interest on solatium. In support of his contention, he relied

upon the judgment reported in 2019 (9) SCC 304 in the case of Union of India and another Vs. Tarsem Singh and others, the relevant portion of the judgment is extracted here under.

"31. Nagpur Improvement Trust has clearly held that ordinarily a classification based on public purpose is not permissible under Article 14 for the purpose of determining compensation. Also, in para 30, the seven-Judge Bench unequivocally states that it is immaterial whether it is one Acquisition Act or another Acquisition Act under which the land is acquired, as, if the existence of these two Acts would enable the State to give one owner different treatment from another who is similarly situated, Article 14 would be infringed. In the facts of these cases, it is clear that from the point of view of the landowner it is immaterial that his land is acquired under the National Highways Act and not the Land Acquisition Act, as solatium cannot be denied on account of this fact alone."

Further, the Hon'ble Supreme Court of India held that the Government itself is of the view that solatium and interest should be granted even in cases that arise between 1997 and 2015, in the interest of justice and declared that the provisions of the Land Acquisition Act relating to solatium and interest contained in Section 23(1-A) and (2) and interest payable in terms of Section 28 proviso will apply to acquisitions made under the National Highways Act, 1956. Consequently, the provision of Section 3J is, to this extent, violative of Article 14 of the Constitution of India and, therefore to be unconstitutional.

14. However, the learned counsel for the first respondent vehemently contented that if the petitioners case is considered would amount to open the pandora box for the land acquired under the National Highways Act will come forward with fresh claim of solatium with interest on solatium. Once the issue is settled that too by way of compromise and tripartite agreement was entered, it cannot be reopened at any cost. There is specific clause in the tripartite agreement that the petitioners have no further claim. In support of his contention he relied upon the judgment reported in 1997 5 SCC 536 in the case of Mafatlal Industries Vs. Union Of India, the relevant portion of the Judgment is extracted hereunder:

"46. The facts of the decision in Tilokchand Motichand v. H.B. Munshi [(1969) 1 SCC 110 : (1969) 2 SCR 824 : AIR 1970 SC 898] are rather interesting. They tell us how the Court viewed the attempt of a person who tried to take advantage of the decision in another person's case rendered several years later.

The authorities under the Bombay Sales Tax Act refunded certain amounts to the petitioners-dealers on the condition that they should pass on the said amounts to their customers (these amounts were earlier collected by the dealers from their customers and paid to the State). On the ground that the dealers have failed to pass on the said amounts to their customers, the authorities forfeited the said amounts under Section 21(4) of the Bombay Sales Tax Act, 1953. The dealers filed a writ petition in the Bombay High Court challenging the constitutional validity of Section 21(4). A learned Single Judge dismissed the writ petition holding that inasmuch as the petitioners-dealers have defrauded their customers, they were not entitled to any relief under Article 226. The appeal preferred by the dealers was dismissed by the Division Bench of the High Court holding that even if there was a violation of petitioners' fundamental right, the High Court was not bound to come to their help in view of their conduct. The dealers accordingly paid up the said amount in instalments between August 1959 and August 1960. More than seven years later, i.e., on 29-9-1967, this Court struck down Section 12(A)(iv) of the Bombay Sales Tax Act, 1946 corresponding to Section 21(4) of the 1953 Act in *Kantilal Babulal and Bros. v. H.C. Patel* [(1968) 21 STC 174 : AIR 1968 SC 445]. On 9-2-1968, the petitioners filed a writ petition in this Court under Article 32 of the Constitution for refund of the aforesaid amounts on the assumption that Section 21(4) is unconstitutional in view of the decision of this Court in *Kantilal Babulal* [(1968) 21 STC 174 : AIR 1968 SC 445]. They submitted that though they had raised other grounds in support of their attack upon the validity of Section 21(4) in the High Court, they were not aware of the particular ground upon which the corresponding provision in the 1946 Act was struck down by this Court in *Kantilal Babulal* [(1968) 21 STC 174 : AIR 1968 SC 445]. This Court, by majority, (Hidayatullah, C.J., Bachawat and Mitter, JJ.) dismissed the writ petition holding that the judgment of the High Court dismissing the writ petition filed by the writ petitioner operates as *res judicata* and bars the petition under Article 32. Hidayatullah, C.J. made the following relevant observations : (SCC pp. 116-117, para 12)

"The petitioner moved the High Court for relief on the ground that the recovery from him was unconstitutional. He set out a number of grounds but did not set out the ground on which ultimately in

another case recovery was struck down by this Court. That ground was that the provisions of the Act were unconstitutional. The question is : can the petitioner in this case take advantage, after a lapse of a number of years, of the decision of this Court? He moved the High Court but did not come up in appeal to this Court. His contention is that the ground on which his petition was dismissed was different and the ground on which the statute was struck down was not within his knowledge and therefore he did not know of it and pursue it in this Court. To that I answer that law will presume that he knew the exact ground of unconstitutionality. Everybody is presumed to know the law. It was his duty to have brought the matter before this Court for consideration. In any event, having set the machinery of law in motion he cannot abandon it to resume it after a number of years, because another person more adventurous than he in his turn got the statute declared unconstitutional, and got a favourable decision. If I were to hold otherwise, then the decision of the High Court in any case once adjudicated upon and acquiesced in, may be questioned in a fresh litigation revived only with the argument that the correct position was not known to the petitioner at the time when he abandoned his own litigation. I agree with the opinion of my brethren Bachawat and Mitter, JJ. that there is no question here of a mistake of law entitling the petitioner to invoke analogy of the article in the Limitation Act. The grounds on which he moved the Court might well have impressed this Court which might also have decided the question of the unconstitutionality of the Act as was done in the subsequent litigation by another party. The present petitioner should have taken the right ground in the High Court and taken it in appeal to this Court after the High Court decided against it. Not having done so and having abandoned his own litigation years ago, I do not think that this Court should apply the analogy of the article in the Limitation Act and give him the relief now."

47. Bachawat, J. held that a writ under Article 32 will no doubt issue as a matter of course where infringement of fundamental right is established but that does not mean that in giving relief under the said article, this Court would ignore all laws and procedure. The learned Judge also emphasised the discretionary nature of the jurisdiction.

61. The first thing to be noticed with respect to the decision in Woolwich Building Society [(1992) 3

All ER 737 : 1993 AC 70, HL] is that it deals with a direct tax, viz., income tax and not with an indirect tax. Secondly, it is a case where the regulations under which taxes were demanded and collected, were held to be ultra vires and void. In other words, it was not a case "in which an excessive assessment was made on a taxpayer through some error of fact or law". For this reason, it was held that the remedy of the taxpayer lay in common law and not the ones provided by the statute itself. The majority (Lord Goff, Lord Browne-Wilkinson and Lord Slynn of Hadley), even while holding that taxes paid under a mistake of law are recoverable, hedged the rule with certain riders. Lord Goff held that where a tax or duty is paid by a citizen pursuant to an unlawful demand "common justice seems to require that tax to be repaid, unless special circumstances or some principle of policy require otherwise; prima facie, the taxpayer should be entitled to repayment as of right" (p. 759). This principle he deduced from the Bills of Rights (1688) which proclaimed inter alia that taxes should not be levied without the authority of Parliament. The learned Law Lord indicated that same rule may also govern cases where excess tax is collected by misconstruction of law, though he declined to express a final opinion on the question. He also did not express any definite opinion on the question — what would be the position, if the plaintiff passes on the burden of tax to another. The learned Law Lord agreed that the law can place shorter time-limits for making such claims of restitution and referred in that connection to the position obtaining in German law where formal objection has to be lodged within one month of the notification to enable a citizen to claim refund of amounts collected unlawfully. The German law further provides that one citizen cannot benefit from the successful formal objection of another citizen; the rule is that the person should himself object and take proceedings within the prescribed time-limit. The minority (Lord Keith of Kinkel and Lord Jauncey of Tullichettle), however, stuck to the prevailing view that taxes paid under a mistake of law are not recoverable.

62. Strictly speaking, this decision is of little relevance to us. Firstly, it deals with a direct tax. In the case of a direct tax, there can be no question of passing on the burden of the tax to others as in the case of an indirect tax. All that the decision says, reversing the hitherto prevailing theory, that

taxes paid under a mistake of law ought to be refunded.

63. In *Air Canada et al v. Queen in Right of British Columbia et al* [(1989) 59 DLR (4th) 161, Can SC] , the learned Judges (including Wilson, J. who dissented on one issue to be indicated shortly) looked at the claim of refund of taxes recovered contrary to law from two standpoints, viz., Constitutional Law and Law of Restitution. They held that the distinction between mistake of fact and mistake of law should play no part in the Law of Restitution and further that the rule that "taxes paid under a mistake of law are not recoverable" should have no place in Constitutional Law. La Forest, J. put the position in the following words:

"In my view the distinction between mistake of fact and mistake of law should play no part in the law of restitution. Both species of mistake, if one can be distinguished from the other, should, in an appropriate case, be considered as factors which can make an enrichment at the plaintiff's expense "unjust" or "unjustified". This does not imply, however, that recovery will follow in every case where a mistake has been shown to exist. If the defendant can show that the payment was made in settlement of an honest claim, or that he has changed his position as a result of the enrichment, then restitution will be denied. Even were I not of the opinion that this "rule" should be abolished, I would not be prepared to extend to the constitutional plane a rule so replete with technicality and difficulty as the mistake of law rule. Constitutional adjudication invites the formulation of broad principles suitable to the accommodation and resolution of broad social and political values, and this much criticized rule seems singularly unsuited for that purpose."

79. We may now consider a situation where a manufacturer pays a duty unquestioningly — or he questions the levy but fails before the original authority and keeps quiet. It may also be a case where he files an appeal, the appeal goes against him and he keeps quiet. It may also be a case where he files a second appeal/revision, fails and then keeps quiet. [Situation would be the same where he fights up to High Court and failing therein, he keeps quiet.] The orders in any of the situations have become final against him. Then what happens is that after a year, five years, ten years, twenty years or even much later, a decision is rendered by a High Court or the

Supreme Court in the case of another person holding that duty was not payable or was payable at a lesser rate in such a case. (We must reiterate and emphasise that while dealing with this situation we are keeping out the situation where the provision under which the duty is levied is declared unconstitutional by a court; that is a separate category and the discussion in this paragraph does not include that situation. In other words, we are dealing with a case where the duty was paid on account of misconstruction, misapplication or wrong interpretation of a provision of law, rule, notification or regulation, as the case may be.) Is it open to the manufacturer to say that the decision of a High Court or the Supreme Court, as the case may be, in the case of another person has made him aware of the mistake of law and, therefore, he is entitled to refund of the duty paid by him? Can he invoke Section 72 of the Contract Act in such a case and claim refund and whether in such a case, it can be held that reading Section 72 of the Contract Act along with Section 17(1)(c) of the Limitation Act, 1963, the period of limitation for making such a claim for refund, whether by way of a suit or by way of a writ petition, is three years from the date of discovery of such mistake of law? Kanhaiya Lal [1959 SCR 1350 : AIR 1959 SC 135 : (1958) 9 STC 747] is understood as saying that such a course is permissible. Later decisions commencing from Bhailal Bhai [(1964) 6 SCR 261 : AIR 1964 SC 1006 : (1964) 15 STC 450] have held that the period of limitation in such cases is three years from the date of discovery of the mistake of law. With the greatest respect to the learned Judges who said so, we find ourselves unable to agree with the said proposition. Acceptance of the said proposition would do violence to several well-accepted concepts of law. One of the important principles of law, based upon public policy, is the sanctity attaching to the finality of any proceeding, be it a suit or any other proceeding. Where a duty has been collected under a particular order which has become final, the refund of that duty cannot be claimed unless the order (whether it is an order of assessment, adjudication or any other order under which the duty is paid) is set aside according to law. So long as that order stands, the duty cannot be recovered back nor can any claim for its refund be entertained. But what is happening now is that the duty which has been paid under a proceeding which has become final long ago – may be an year back, ten years back or even twenty or more years back – is sought to

be recovered on the ground of alleged discovery of mistake of law on the basis of a decision of a High Court or the Supreme Court. It is necessary to point out in this behalf that for filing an appeal or for adopting a remedy provided by the Act, the limitation generally prescribed is about three months (little more or less does not matter). But according to the present practice, writs and suits are being filed after lapse of a long number of years and the rule of limitation applicable in that behalf is said to be three years from the date of discovery of mistake of law. The incongruity of the situation needs no emphasis. And all this because another manufacturer or assessee has obtained a decision favourable to him. What has indeed been happening all these years is that just because one or a few of the assessees succeed in having their interpretation or contention accepted by a High Court or the Supreme Court, all the manufacturers/assessees all over the country are filing refund claims within three years of such decision, irrespective of the fact that they may have paid the duty, say thirty years back, under similar provisions – and their claims are being allowed by courts. All this is said to be flowing from Article 265 which basis, as we have explained hereinbefore, is totally unsustainable for the reason that the Central Excises Act and the Rules made thereunder including Section 11-B/Rule 11 too constitute "law" within the meaning of Article 265 and that in the face of the said provisions – which are exclusive in their nature – no claim for refund is maintainable except under and in accordance therewith. The second basic concept of law which is violated by permitting the above situation is the sanctity of the provisions of the Central Excises and Salt Act itself. The Act provides for levy, assessment, recovery, refund, appeals and all incidental/ancillary matters. Rule 11 and Section 11-B, in particular, provide for refund of taxes which have been collected contrary to law, i.e., on account of a misinterpretation or misconstruction of a provision of law, rule, notification or regulation. The Act provides for both the situations represented by Sections 11-A and 11-B. As held by a seven-Judge Bench in Kamala Mills [(1966) 1 SCR 64 : AIR 1965 SC 1942 : (1965) 16 STC 613 : 57 ITR 643] , following the principles enunciated in Firm & Illuri Subbayya Chetty [(1964) 1 SCR 752 : AIR 1964 SC 322 : (1963) 14 STC 680 : (1963) 50 ITR 93] , the words "any assessment made under this Act" are wide enough to cover all assessments made by the appropriate authorities under

the Act whether the assessments are correct or not and that the words "an assessment made" cannot mean an assessment properly and correctly made. It was also pointed out in the said decision that the provisions of the Bombay Sales Tax Act clearly indicate that all questions pertaining to the liability of the dealer to pay assessment in respect of their transactions are expressly left to be decided by the appropriate authorities under the Act as matters falling within their jurisdiction. Whether or not a return is correct and whether a transaction is exigible to tax or not are all matters to be determined by the authorities under the Act. The argument that the finding of the authority that a particular transaction is taxable under the Act is a finding on a collateral fact and, therefore, resort to civil court is open, was expressly rejected and it was affirmed that the whole activity of assessment beginning with the filing of the return and ending with the order of assessment falls within the jurisdiction of the authorities under the Act and no part of it can be said to constitute a collateral activity not specifically or expressly included in the jurisdiction of the authorities under the Act. It was clarified that even if the authority under the Act holds erroneously, while exercising its jurisdiction and powers under the Act that a transaction is taxable, it cannot be said that the decision of the authority is without jurisdiction. We respectfully agree with the above propositions and hold that the said principles apply with equal force in the case of both the Central Excises and Salt Act and the Customs Act. Once this is so, it is understandable how an assessment/adjudication made under the Act levying or affirming the duty can be ignored because some years later another view of law is taken by another court in another person's case. Nor is there any provision in the Act for reopening the concluded proceedings on the aforesaid basis. We must reiterate that the provisions of the Central Excise Act also constitute "law" within the meaning of Article 265 and any collection or retention of tax in accordance or pursuant to the said provisions is collection or retention under "the authority of law" within the meaning of the said article. In short, no claim for refund is permissible except under and in accordance with Rule 11 and Section 11-B. An order or decree of a court does not become ineffective or unenforceable simply because at a later point of time, a different view of law is taken. If this theory is applied universally, it will lead to unimaginable

chaos. It is, however, suggested that this result follows only in tax matters because of Article 265. The explanation offered is untenable, as demonstrated hereinbefore. As a matter of fact, the situation today is chaotic because of the principles supposedly emerging from *Kanhaiya Lal* [1959 SCR 1350 : AIR 1959 SC 135 : (1958) 9 STC 747] and other decisions following it. Every decision of this Court and of the High Courts on a question of law in favour of the assessee is giving rise to a wave of refund claims all over the country in respect of matters which have become final and are closed long number of years ago. We are not shown that such a thing is happening anywhere else in the world. Article 265 surely could not have been meant to provide for this. We are, therefore, of the clear and considered opinion that the theory of mistake of law and the consequent period of limitation of three years from the date of discovery of such mistake of law cannot be invoked by an assessee taking advantage of the decision in another assessee's case. All claims for refund ought to be, and ought to have been, filed only under and in accordance with Rule 11/Section 11-B and under no other provision and in no other forum. An assessee must succeed or fail in his own proceedings and the finality of the proceedings in his own case cannot be ignored and refund ordered in his favour just because in another assessee's case, a similar point is decided in favour of the manufacturer/assessee. (See the pertinent observations of Hidayatullah, C.J. in *Tilokchand Motichand* [(1969) 1 SCC 110 : (1969) 2 SCR 824 : AIR 1970 SC 898] extracted in para 46.) The decisions of this Court saying to the contrary must be held to have been decided wrongly and are accordingly overruled herewith.

80. For the purpose of this discussion, we take the situation arising from the declaration of invalidity of a provision of the Act under which duty has been paid or collected, as the basis, inasmuch as that is the only situation surviving in view of our holding on (I) and (II). In such cases, the claim for refund is maintainable by virtue of the declaration contained in Article 265 as also under Section 72 of the Contract Act as explained hereinbefore, subject to one exception : Where a person approaches the High Court or the Supreme Court challenging the constitutional validity of a provision but fails, he cannot take advantage of the declaration of unconstitutionality obtained by another person on another ground; this is

for the reason that so far as he is concerned, the decision has become final and cannot be reopened on the basis of a decision on another person's case; this is the ratio of the opinion of Hidayatullah, C.J. in Tilokchand Motichand [(1969) 1 SCC 110 : (1969) 2 SCR 824 : AIR 1970 SC 898] and we respectfully agree with it. In such cases, the plaintiff may also invoke Section 17(1)(c) of the Limitation Act for the purpose of determining the period of limitation for filing a suit. It may also be permissible to adopt a similar rule of limitation in the case of writ petitions seeking refund in such cases. But whether the right to refund or restitution, as it is called, is treated as a constitutional right flowing from Article 265 or a statutory right arising from Section 72 of the Contract Act, it is neither automatic nor unconditional. The position arising under Article 265 is dealt with later in paras 84 to 86. Here we shall deal with the position under Section 72. Section 72 is a rule of equity. This is not disputed by Shri F.S. Nariman or any of the other counsel appearing for the appellants-petitioners. Once it is a rule of equity, it is understandable how can it be said that equitable considerations have no place where a claim is made under the said provision. What those equitable considerations should be is not a matter of law. That depends upon the facts of each case. But to say that equitable considerations have no place where a claim is founded upon Section 72 is, in our respectful opinion, a contradiction in terms. Indeed, in Kanhaiya Lal [1959 SCR 1350 : AIR 1959 SC 135 : (1958) 9 STC 747] , the Court accepts that the right to recover the taxes – or the obligation of the State to refund such taxes – under Section 72 of the Contract Act is subject to “questions of estoppel, waiver, limitation or the like”, but at the same time, the decision holds that equitable considerations cannot be imported because of the clear and unambiguous language of Section 72. With great respect, we think that a certain amount of inconsistency is involved in the aforesaid two propositions. “Estoppel, waiver ... or the like”, though rules of evidence, are yet based upon rules of equity and good conscience. So is Section 72. We are, therefore, of the opinion that equitable considerations cannot be held to be irrelevant where a claim for refund is made under Section 72. Now, one of the equitable considerations may be the fact that the person claiming the refund has passed on the burden of duty to another. In other words, the person claiming the refund has not really suffered any prejudice or

loss. If so, there is no question of reimbursing him. He cannot be recompensated for what he has not lost. The loser, if any, is the person who has really borne the burden of duty; the manufacturer who is the claimant has certainly not borne the duty notwithstanding the fact that it is he who has paid the duty. Where such a claim is made, it would be wholly permissible for the court to call upon the petitioner/plaintiff to establish that he has not passed on the burden of duty to a third party and to deny the relief of refund if he is not able to establish the same, as has been done by this Court in I.T.C. [1993 Supp (4) SCC 326] In this connection, it is necessary to remember that whether the burden of the duty has been passed on to a third party is a matter within the exclusive knowledge of the manufacturer. He has the relevant evidence – best evidence – in his possession. Nobody else can be reasonably called upon to prove that fact. Since the manufacturer is claiming the refund and also because the fact of passing on the burden of duty is within his special and exclusive knowledge, it is for him to allege and establish that he has not passed on the duty to a third party. This is the requirement which flows from the fact that Section 72 is an equitable provision and that it incorporates a rule of equity. This requirement flows not only because Section 72 incorporates a rule of equity but also because both the Central excises duties and the customs duties are indirect taxes which are supposed to be and are permitted to be passed on to the buyer. That these duties are indirect taxes, meant to be passed on, is statutorily recognised by Section 64-A of the Sale of Goods Act, 1930 [which was introduced by the Indian Sale of Goods (Amendment) Act, 1940 and substituted later by Act 33 of 1963]. As originally introduced, Section 64-A read:

“64-A. In the event of any duty of customs or excise on any goods being imposed, increased, decreased or remitted after the making of any contract for the sale of such goods without stipulation as to the payment of duty where duty was not chargeable at the time of the making of the contract, or for the sale of such goods duty-paid where duty was chargeable at that time—

(a) if such an imposition or increase so takes effect that the duty or increased duty, as the case may be, or any part thereof, is paid, the seller may add so much to the contract price as will be

equivalent to the amount paid in respect of such duty or increase of duty, and he shall be entitled to be paid and to sue for and recover such addition; and

(b) if such decrease or remission so takes effect that the decreased duty only or no duty, as the case may be, is paid, the buyer may deduct so much from the contract price as will be equivalent to the decrease of duty or remitted duty, and he shall not be liable to pay, or be sued for or in respect of, such deduction."

108. The discussion in the judgment yields the following propositions. We may forewarn that these propositions are set out merely for the sake of convenient reference and are not supposed to be exhaustive. In case of any doubt or ambiguity in these propositions, reference must be had to the discussion and propositions in the body of the judgment.

(i).....

(ii) Where, however, a refund is claimed on the ground that the provision of the Act under which it was levied is or has been held to be unconstitutional, such a claim, being a claim outside the purview of the enactment, can be made either by way of a suit or by way of a writ petition. This principle is, however, subject to an exception : Where a person approaches the High Court or the Supreme Court challenging the constitutional validity of a provision but fails, he cannot take advantage of the declaration of unconstitutionality obtained by another person on another ground; this is for the reason that so far as he is concerned, the decision has become final and cannot be reopened on the basis of a decision on another person's case; this is the ratio of the opinion of Hidayatullah, C.J. in Tilokchand Motichand [(1969) 1 SCC 110 : (1969) 2 SCR 824 : AIR 1970 SC 898] and we respectfully agree with it.

Such a claim is maintainable both by virtue of the declaration contained in Article 265 of the Constitution of India and also by virtue of Section 72 of the Contract Act. In such cases, period of limitation would naturally be calculated taking into account the principle underlying clause (c) of sub-section (1) of Section 17 of the Limitation Act, 1963. A refund claim in such a situation cannot be governed by the provisions of the Central Excises and Salt Act or the Customs Act, as the case may be, since the enactments do not contemplate any of their provisions being struck down and a refund claim arising on that

account. In other words, a claim of this nature is not contemplated by the said enactments and is outside their purview.

(iv) It is not open to any person to make a refund claim on the basis of a decision of a court or tribunal rendered in the case of another person. He cannot also claim that the decision of the court/tribunal in another person's case has led him to discover the mistake of law under which he has paid the tax nor can he claim that he is entitled to prefer a writ petition or to institute a suit within three years of such alleged discovery of mistake of law. A person, whether a manufacturer or importer, must fight his own battle and must succeed or fail in such proceedings. Once the assessment or levy has become final in his case, he cannot seek to reopen it nor can he claim refund without reopening such assessment/order on the ground of a decision in another person's case. Any proposition to the contrary not only results in substantial prejudice to public interest but is offensive to several well-established principles of law. It also leads to grave public mischief. Section 72 of the Contract Act, or for that matter Section 17(1)(c) of the Limitation Act, 1963, has no application to such a claim for refund."

15. In the above case after having been remitted the tax, the Act has been amended and as such, claimed refund of the tax, which was paid before the amendment. Whereas, in the case on hand, the petitioners claimed solatium and interest on solatium, after struck down the bar under Section 3J of the National Highways Act, 1956 by the Hon'ble Supreme Court of India. Therefore, the above judgment is not helpful to the case of the first respondent.

16. As rightly pointed out by the learned Senior Counsel for the petitioners, the Government itself is of the view that the solatium and interest should be granted even in the cases that arise between 1997 and 2015. The Award was passed on 05.03.2007. There was a dispute with regard to the ownership and it was culminated in L.A.O.P.No. 156 of 2011 on the file of Principal Sub Court, Ponneri and by an order dated 19.03.2013, the Court below settled the issue and directed to file the reference before the third respondent. Accordingly, the petitioners preferred a reference before the third respondent for enhancement of compensation and solatium. Though, the third respondent enhanced the compensation at Rs. 700/- per sq.ft to Rs.1300/- per sq.ft., rejected the claim of solatium since, there is specific bar under Section 3J of the National Highways Act, 1956. However, the petitioners did not challenge the same

under the Arbitration and Conciliation Act. The first respondent challenged the arbitration proceedings under Section 34 of the Arbitration and Conciliation Act in ARB.O.P.No. 218 of 2015 on the file of the Principal District and Sessions Court, Tiruvallur.

17. Pending ARB.O.P.No. 218 of 2015, the petitioners and the first respondent entered into the tripartite agreement dated 14.06.2016. Accordingly, the petitioners agreed to forgo 50% of the accrued interest and to accept the remaining compensation with 50% of the interest of the compensation amount. They also agreed and undertake that they/ their legal heirs/successors shall not claim any further amount than what is agreed / mentioned herein, and no further claim or representation will be made with regard to the lands described in this agreement. In view of the tripartite agreement, they also entered into the joint compromise memo and recorded as follows:

"3. While the proceedings are pending before the Hon'ble Court, the third respondent herein (the Land Owners) had voluntarily offered to forego 50% of interest amount which according to him payable by the NHAI over the enhanced compensation as awarded by the first respondent.

6. The aforesaid amount is being paid by the NHAI to the Land Owner (third respondent), which is full and final and no further amount shall be claimed by the Land Owner, in any forum and whatsoever manner, hereinafter. The petitioner (NHA) also undertakes to close the proceedings in O.P.No.218 of 2015, pending before this Hon'ble Court and will not challenge the first respondent award made in this case hereinafter in any forum. The matter is amicable settled and the pending proceedings could be closed by recording the terms of the tripartite agreement dated 14.06.2016 read with the terms of this joint compromise memo."

18. Though the petitioners undertake to close the proceedings and not to challenge the award, in view of the subsequent struck down, the provision under Section 3J of the National Highways Act, 1956, the petitioners are entitled to claim solatium and interest on solatium. Admittedly, the petitioners agreed to forgo 50% of the accrued interest portion alone and not the enhanced compensation amount from Rs.700/- to Rs.1,300/- per sq.ft. Now, they are claiming solatium for the enhanced compensation and interest on solatium. Therefore, they are very much entitled for solatium and interest on solatium as claimed by them.

19. Mr.Su.Srinivasan, the learned Standing Central Government Senior Counsel appearing for the first respondent

relied upon the judgments as stated supra with regard to alternate remedy to challenge the impugned arbitration award dated 25.02.2015 on the file of the third respondent. In support of his contention, he relied upon the following Judgments :-

(i) This Court order dated 18.08.2021 in W.P.No.30373 to 30376 of 2019 in the case of S.P.Anthonisamy Vs. Government of India, the relevant portion of the order is extracted here under :

"10. However, it would only be advisable that the petitioner approaches the proper authority under Section 34 of the Act as no two orders can be placed on the same footing. Each order has to be examined on its own merits. I am conscious that I have not entered into the merits of the Award passed and I would relegate the impugned order to be examined as to whether proper compensation had been granted or not to be adjudicated before the proper forum under Section 34 of the Arbitration Act viz., before the competent court.

11. I would therefore relegate the parties back to the District Court giving liberty to seek for waiving of limitation period in view of Section 14 of the Limitation Act which Application will have to be decided on its merits by the learned District Judge concerned. With the said observation, the writ petitions are disposed of. No costs. The connected Miscellaneous Petitions are closed."

(ii) In the case of M/s.Sterling Industries Vs. Jayaprakash Associates Ltd & Others, reported in 2019 AIR (SC)1499, the relevant portion of the Judgement is extracted hereunder :

"1. Having heard learned counsel for the parties at length, we find that the judgment of the High Court is liable to be set aside on one ground alone. The High Court entertained a writ petition under Article 227 of the Constitution of India against an order of the learned District Judge, Gautam Budh Nagar purportedly passed under Section 20 of the Arbitration and Conciliation Act, 1996 (for short, "the Arbitration Act") read with Section 19 of the Micro, Small & Medium Enterprises Development Act, 2006 (for short, "the MSME Act"). This application was made to the District Judge by respondent No. 1-Jayprakash Associates Ltd. against a partial award made under Section 16 of the Arbitration Act. Such an application was not tenable vide Section 16 (6) of the Arbitration Act. Since such an application was not tenable, we fail to understand how in a writ petition filed against an order made by the District Judge in an untenable application, the High Court could have set aside the partial award. This is clearly

contrary to law. This court in the case of SBP & Co. v. Patel Engineering Ltd., reported in (2005) 8 SCC 618 in Paragraph No. 45 held as follows. "45. It is seen that some High Courts have proceeded on the basis that any order passed by an arbitral tribunal during arbitration, would be capable of being challenged under Article 226 or 227 of the Constitution of India. We see no warrant for such an approach. Section 37 makes certain orders of the arbitral tribunal appealable. Under Section 34, the aggrieved party has an avenue for ventilating his grievances against the award including any in-between orders that might have been passed by the arbitral tribunal acting under Section 16 of the Act. The party aggrieved by any order of the arbitral tribunal, unless has a right of appeal under Section 37 of the Act, has to wait until the award is passed by the Tribunal. This appears to be the scheme of the Act. The arbitral tribunal is after all, the creature of a contract between the parties, the arbitration agreement, even though if the occasion arises, the Chief Justice may constitute it based on the contract between the parties. But that would not alter the status of the arbitral tribunal. It will still be a forum chosen by the parties by agreement. We, therefore, disapprove of the stand adopted by some of the High Courts that any order passed by the arbitral tribunal is capable of being corrected by the High Court under Article 226 or 227 of the Constitution of India. Such an intervention by the High Courts is not permissible."

2. In these circumstances, we are of the view that the judgment of the High Court is liable to be set aside. Ordered accordingly."

(iii) In the case of Genpact India Private Limited Vs. Deputy Commissioner of Income Tax and another, reported in 2019 (16) Scale 667, the relevant portion of the Judgement is extracted hereunder :

"16. Even otherwise, the learned Judge was not right in law. True it is that issuance of rule nisi or passing of interim orders is a relevant consideration for not dismissing a petition if it appears to the High Court that the matter could be decided by a writ court. It has been so held even by this Court in several cases that even if alternative remedy is available, it cannot be held that a writ petition is not maintainable. In our judgment, however, it cannot be laid down as a proposition of law that once a petition is admitted, it could never be dismissed on the ground of alternative remedy. If such bald contention is upheld, even this Court cannot order dismissal of a writ petition which ought not to

have been entertained by the High Court under Article 226 of the Constitution in view of availability of alternative and equally efficacious remedy to the aggrieved party, once the High Court has entertained a writ petition albeit wrongly and granted the relief to the petitioner."

(iv) In the case of The Assistant Commissioner of State Tax and others Vs. M/s.Commercial Steel Limited, in C.A.No.5121 of 2021, the relevant portion of the Judgement is extracted hereunder :

"11. The respondent had a statutory remedy under Section 107, instead of availing of remedy, the respondent instituted a petition under Article 226. The existence of an alternate remedy is not an absolute bar to the maintainability of a writ petition under Article 226 of the Constitution. But a writ petition can be entertained in exceptional circumstances where there is :

- (i) a breach of fundamental rights ;
- (ii) a violation of the principles of natural justice ;
- (iii) an excess of jurisdiction ; or
- (iv) a challenge to the vires of the statute or delegated legislation."

(v) In the case of Triloki Nath Singh Vs. Anirudh Singh (D) Thr. Lrs & Others, reported in 2020 (6) SCC 626, the relevant portion of the Judgement is extracted hereunder :

"16. By introducing the amendment to the Civil Procedure Code (Amendment) 1976 w.e.f. 1st February, 1977, the legislature has brought into force Rule 3A to Order 23, which create bar to institute the suit to set aside a decree on the ground that the compromise on which decree is based was not lawful. The purpose of effecting a compromise between the parties is to put an end to the various disputes pending before the Court of competent jurisdiction once and for all.

"17. Finality of decisions is an underlying principle of all adjudicating forums. Thus, creation of further litigation should never be the basis of a compromise between the parties. Rule 3A of Order 23 CPC put a specific bar that no suit shall lie to set aside a decree on the ground that the compromise on which the decree is based was not lawful. The scheme of Order 23 Rule 3 CPC is to avoid multiplicity of litigation and permit parties to amicably come to a settlement which is lawful, is in writing and a voluntary act on the part of the parties. The Court can be instrumental in having an agreed compromise effected and finality attached to the same. The Court should never be party to imposition of a compromise upon an unwilling party,

still open to be questioned on an application under the proviso to Rule 3 Order 23 CPC before the Court".

(vi) This Court order dated 15.10.2019 in W.P.No.29258 of 2019, in the case of K.Ayyavu and others Vs. The District Collector and Sole Arbitrator, the relevant portion of the order is extracted hereunder :

"3. This writ petition is filed pointing out some error in the arbitration award passed by the District Collector arising out of National Highways Act, 1956. Since the National Highways Act, 1956 as well as the Arbitration and Conciliation (Central Act 26/1996) Act 1996 gives appeal remedy before the District Court, this Court is not inclined to entertain the writ petition".

(vii) The Hon'ble Division Bench of this Court dated 22.01.2020 in W.P.No.4309 of 2019, in the case of K.Ayyavu and others Vs. The District Collector and Sole Arbitrator, the relevant portion of the order is extracted hereunder :

"3. Having considered the submissions raised and the past litigation as well as the further fact in respect of solatium and such other amounts, the matter has already reached the Apex Court at the instance of the appellants, we are not inclined to entertain this appeal, however without prejudice to the rights of the appellants to seek remedy as indicated in the impugned judgment or otherwise in accordance with law. It will be open to the appellant to press for such payments as may be permissible and admissible either under the provisions of law or under any adjudication already made between the parties, including any inter-parties judgment, in respect of any such amount that can be claimed under law".

20. It is settled proposition of law that when there is a statutory remedy provided the writ petition is not maintainable under Article 226 of Constitution of India, except the circumstances where there is a breach of fundamental rights, there is a violation of principles of natural justice, there is an excess of jurisdiction and there is a challenge to the vires of the statute or delegated legislation. Normally, the award passed under the Arbitration Act can be challenged under Section 34 of the Arbitration and Conciliation Act.

21. Whereas, in the case on hand, at the time of passing the award by the acquisition officer, there was no provision to consider the solatium and interest on solatium. That apart, the petitioners never challenged the award passed by the third respondent. The first respondent alone challenged the award passed by the third respondent under the Arbitration and Conciliation Act. The petitioners and the respondents entered

into an tripartite agreement and joint compromise memo with interest alone. Therefore, there was no award with regard to solatium and interest on solatium in respect of the lands, which were acquired from the petitioners. In view of the struck down of the provisions under Section 3J of the National Highways Act, 1956, now the petitioners are seeking claim of solatium and interest on solatium.

22. The case cited by the learned Senior Counsel for the petitioners relates to the fact that while passing an award, no solatium or interest is provided by the Act and as such, no solatium and interest was awarded by the Arbitrator. In the meanwhile, it was challenged under Section 34 of the Arbitration and Conciliation Act by the Government it has been dismissed on the ground that it was hopelessly time barred. Therefore, the claims challenged the award for non grant of solatium and interest for the acquired land with consequential prayer under Section 3J of the National Highways Act, 1956, be struck down is being violative of Article 14 of the Constitution of India.

23. In the case on hand also the petitioners never challenged the arbitration award and only the first respondent challenged the award under Section 34 of the Arbitration and Conciliation Act. As stated supra, while passing an award, there was bar for granting solatium and interest on solatium. Therefore, the judgments cited by the learned counsel for the first respondent are not helpful to the case on hand. In view of the above, the petitioners are entitled for solatium and interest on solatium for the land acquired from them.

24. Accordingly, the arbitration proceedings in R.C.No.16612/2012/Arbitration, dated 25.02.2015 passed by the first respondent is hereby set aside, insofar as the rejection of solatium and interest on solatium alone. The respondents are directed to pay the solatium and interest on solatium for the enhanced compensation amount under Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013, to the petitioners within a period of twelve weeks from the date of receipt of copy of this order.

25. In the result, the writ petition stands allowed. No costs.

s/d-
Assistant Registrar(CS VII)

True Copy

Sub-Assistant Registrar

Lpp/mn

To

1. National Highways Authority of India (NHAI)
Represented by its Project Director,
No.1/54-28, Butt Road,
St. Thomas Road, Chennai - 600 016.

2. The Competent Authority &
Special District Revenue Officer (L.A.)
National Highways Schemes,
Kanchipuram & Thiruvallur Districts.

3. The Collector,
Thiruvallur District, Thiruvallur.

+1 CC to Mr.R. Kannan, Advocate sr 51148
+1 CC to The Government Pleader sr 51241.

W.P. No. 10490 of 2017

KSM(CO)
SP(28/10/2021)