

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.02.2021

CORAM :

THE HONOURABLE MR. JUSTICE N. KIRUBAKARAN
AND
THE HONOURABLE MR. JUSTICE P.D. AUDIKESAVALU
O.S.A. No. 243 of 2017

M/s. Chaitanya Builders and Leasing Private Limited,
"Kakani Towers",
No. 15, Khader Nawaz Khan Road,
Egmore,
Chennai - 600 008.

... Appellant

-vs-

M/s. Rahul Foundations,
Rep. by its Proprietor,
Mr. Ravikrishna Kumar,
New No. 37, Third Main Road,
Kasturibai Nagar,
Adyar,
Chennai - 600 020.

... Respondent

PRAYER:- Original Side Appeal filed under Order XXXVI Rule 1 of the Original Side Rules read with Clause 15 of the Letters Patent, praying to set aside the Judgment and Decree dated 06.02.2017 in C.S. No. 463 of 2011.

Prayer in C.S. No. 463 of 2011:
Civil suit filed under Order VII Rule 1 of CPC read with Order 4 Rule 1 of OS rules praying for the recovery of sum of Rs.32,77,718.14p due and payable (Rs.16,09,781.14p) being the Principal outstanding and Rs. 10,94,651/- being the interest at the rate of 24% per annum from 25-06-2008 to 30-04-2011 and a sum of Rs. 5,73,286/- being the service tax payable in all, amounting to rs. 32,77,718.14p with future interest there on.

2. For the costs of the suit.

For Appellant : Mr. J.Sivanandaraj
for Mr. Roshan Balasubramanian

For Respondent : Mr. K.V.Babu

J U D G M E N T

(Judgment of the Court was delivered by P.D. AUDIKESAVALU, J.,)
(through video conference)

The intra-court appeal arises out of the judgment and decree dated 06.02.2017 in C.S. No. 463 of 2011 passed by the Learned Judge on the Original Side of this Court.

2. The parties are hereinafter referred to as per their description in C.S.No. 463 of 2011 for the sake of clarity and convenience.

3. We have heard Mr. J.Sivanandaraj, Learned Counsel appearing for the Defendant and Mr. K.V.Babu, Learned Counsel for the Plaintiff and perused the materials placed on record, apart from the pleadings of the parties.

4. The Defendant had issued a Work Order and Supplementary Work Orders to the Plaintiff for construction in its commercial project at Royapettah High Road, Chennai as per the particulars shown below:-

Ex. No.	Date	Description	Value
P-1	13.11.2006	Work Order	Rs 1,17,98,260.00
P-2	11.02.2007	Supplementary Work Order	Rs 1,93,900.00
P-3	02.11.2007	Supplementary Work Order	Rs 3,83,300.00
P-4	15.11.2007	Supplementary Work Order	Rs 6,96,100.00

It has been mentioned in the Supplementary Work Orders (Ex. P-2 to P-4) that all other terms and conditions remain the same as per the Work Order (Ex. P-1). It is admitted by both parties that the entire construction in that project had been completed in March 2008 and the periodical bills raised by the Plaintiff had been paid by the Defendant from time to time during the contract period, except the final bill.

5. According to the Plaintiff, it had sent a final and revised bill on 25.06.2008 for a sum of Rs. 16,09,781.14 after deducting the sum of Rs. 5,72,848.67 towards payments directly effected to

the sub-contractors while carrying out the construction project. Though the receipt of that final and revised bill had been acknowledged by the Defendant, payment towards the same had not been made, which necessitated the Plaintiff to issue a legal notice dated 09.04.2011 (Ex. P-6) and the Defendant sent a reply notice dated 05.05.2011 (Ex. P-7) repudiating liability. In such circumstances, the suit in C.S. No. 463 of 2011 had been instituted by the Plaintiff in the Original Side of this Court on 23.06.2011 for recovery of the aggregate sum of Rs. 32,77,718.14 comprising of Rs. 16,09,781.14 towards principal outstanding and Rs. 10,94,651.00 towards interest at the rate of 24% per annum from 25.06.2008 to 30.04.2011 and Rs. 5,73,286.00 towards service tax payable, in addition to interest from the date of suit and costs.

6. The Defendant resisted the suit by filing Written Statement contending that the Plaintiff was not entitled for the amount claimed on account of the poor quality of construction work for which the Defendant had to engage third parties to carry out rectification and incurred expenditure in that regard. It was also specifically pleaded that the Plaintiff had admitted the sub-standard work for which the Plaintiff was disentitled to any payment and that the suit claim was hopelessly barred by limitation.

7. The following issues had been framed for trial in the suit:-
- (a) Will the revised bill dated 25.06.2008 (Ex. P-5) give rise to any cause of action and if it is so, whether the suit claim is barred by limitation?
 - (b) Whether the Plaintiff is entitled to the relief of recovery of a sum of Rs. 32,77,718.14 with interest thereon at the rate of 24% per annum?
 - (c) Is not the Defendant entitled to debit the cost of rectification from the Plaintiff's account? and
 - (d) To what other relief the Plaintiff entitled?

The Learned Judge, while deciding the suit, considered the oral and documentary evidence adduced by the parties having regard to their respective pleadings and arrived at the conclusion that the Plaintiff was entitled to the sum of Rs. 16,09,781.14 with interest at the rate of 12% per annum from 25.06.2008 to April 2011 and at the rate of 6% per annum from the date of suit till realization. The claim for service tax of Rs. 5,72,848.67 was not accepted as no materials had been produced by the Plaintiff to show any payment made in that regard.

8. At this juncture, it requires to be stated that in arriving at the sum of Rs. 16,09,781.14 as due by the Defendant to the Plaintiff, the Learned Judge has assigned convincing reasons drawing proper inference from the evidence on record. Though it

had been contended by the Defendant that the cost of rectification due to poor quality of construction had been debited from the amount due to the Plaintiff and there was specific issue in the suit on that aspect, the Defendant had not substantiated the same by evidence. Learned Counsel for the Defendant has not been able to demonstrate any flaw to disturb those factual conclusions, but focusses to assail the impugned judgment on the plea that the suit claim is barred by limitation and that the Plaintiff is not entitled to interest on that amount.

9. It is canvassed by the Learned Counsel for the Defendant in this appeal that the suit claim comes under Article 18 of the Limitation Act, 1963, and when the Plaintiff had completed the construction in March 2008 itself, the filing of the suit on 23.06.2011 is apparently beyond the period of three years from then, but the Learned Judge while deciding the suit had neither accepted nor rejected this contention raised, and had erroneously proceeded to hold that the suit was within time by relying on the decision of the Hon'ble Supreme Court of India in Inder Singh Rekhi -vs- Delhi Development Authority [(1988) 2 SCC 338]. It is pointed out that the Hon'ble Supreme Court of India in J.C.Budhraj -vs- Chairman, Orissa Mining Corporation Ltd. [(2008) 2 SCC 444] has explained that the ruling in Inder Singh Rekhi -vs- Delhi Development Authority [(1988) 2 SCC 338] deals with the computation of limitation for reference in arbitration under Section 20 of the Arbitration Act, 1940, traceable to Article 137 of the Limitation Act, 1963, which would not at all be applicable to this case.

10. Per contra, Learned Counsel for the Plaintiff, citing the decision of the Himachal Pradesh High Court in S.M.Sareen -vs- State of Himachal Pradesh (Order dated 28.10.1991 in Regular First Appeal (Land Acquisition) No. 197 of 1979), highlights that Article 18 of the Limitation Act, 1963, would not get attracted to a case, like the present one, where final payment could not to be made until the entire work has been completed and a certificate of completion of work has to be given, meaning thereby that such terms in the agreement between the parties cannot be construed as if no time has been fixed for payment. It is asserted that the relevant provision in this case would be Article 113 of the Limitation Act, 1963, and the right to sue has accrued only after 25.06.2008 when the Defendant failed to make payment for the final bill raised by the Plaintiff on that date and the suit filed on 23.06.2011 within a period of three years therefrom was in time.

11. The core question that arises for determination is what would be the relevant legal provision to compute the period of limitation for filing suit in this case and has the suit been

filed in time?

12. At the outset, it would be necessary here to take note of the relevant terms and conditions in the Work Order dated 13.11.2006 (Ex. P-1) issued by the Defendant to the Plaintiff, which are extracted below:-

1.	Works to be completed within four months (on or before 31 st March 2007) from the receipt of the order.
2.	Regarding quality of work Company's decision will be final and binding on you.
...	
5.	All the quantities are measured physically at site incase of deletion / addition of items can be discussed and agree upon.
...	
7.	An amount of 15% of value of work shall be paid to you as advance and shall be recovered in your RA Bills, pro rata value of work.
...	
9.	Retention of 5% of value of each bill shall be deducted in each RA Bill. 50% of the same shall be released in the final bill and the balance 50% shall be retained for the defects liability period of 12 months. This retention amount shall carry no interest at any point of time.
10.	RA Bills shall be submitted for a value not less than 20 lacs.
11.	Payments shall be made after scrutiny and certification of the bill by the Engineer in Charge.
12.	Basic prices of materials assumed are as follows: a. Cement Rs. 180/- per bag of 50kg at site b. Steel Rs. 28000/- per MT at site
13.	The rates approved are inclusive of all taxes.
...	

16.	Extra items of work shall be charged at actual cost of material, actual labour plus 15% towards overheads & profit.
17.	Any defective material brought to the site and indicated by the Architect / Consultant or Engineer in charge shall be removed from the site within 24 hours.
18.	Any defective workmanship pointed out shall be rectified within 48 hours.
19.	Seventh day and Twenty Eighth day cube test results shall be submitted regularly and record of the same shall be maintained.
20.	Taxes such as IT, ST and WCT shall be deducted.
21.	All materials and workmanship shall conform to Indian Standards.
22.	All items of work shall conform to the relevant specification mentioned in PWD / CPWD manuals or as directed by the Architect / Consultant / Engineer in Charge.
23.	Defects liability period shall be 12 months from the date of virtual completion, to the effect of which the Engineer in Charge should have issued a certificate.
24.	The scope of work shall remain as given in the bill of quantities, within the realms of reasonable variation. However, if at any point of time, the contractor lags behind the schedule, the Company reserves the right to entrust any items of work in full or in part to any other agency, they may choose. No compensation shall be made in this regard.
25.	Time being the essence of the contract, a penalty of $1\frac{1}{2}\%$ of value of work, per week of delay shall be levied, subject to a maximum of 10% of value of work.
26.	Variation in the scope of work upto 40% plus or minus in individual items and plus or minus 25% of the overall value shall fall within the scope of the contract.

On a conspectus of the aforesaid terms and conditions, it is evident that periodical bills have to be submitted by the Plaintiff which would have to be scrutinized and certification

of those bills has to be made by the Engineer in charge of the Defendant by following the agreed procedure before making payment. That apart, the Plaintiff is also entitled to payment for extra items of work carried out for which supporting materials have to be produced. These requirements would go to show that the nature of contract in this case cannot be said to be one where no time has been fixed for payment for the work done by the Plaintiff for the Defendant so as to fall within the purview of Article 18 of the Limitation Act, 1963, which reads as follows:-

Article	Description of suit	Period of limitation	Time from which period begins to run
18.	For the price of work done by the plaintiff for the defendant at his request, where no time has been fixed for payment.	Three years.	When the work is done.

In the absence of any other Article in the Limitation Act, 1963, which could be applied to the fact situation in this case, the relevant provision would be the residuary clause in Article 113 of the Limitation Act, 1963, which is extracted below:-

Article	Description of suit	Period of limitation	Time from which period begins to run
113.	Any suit for which no period of limitation is provided elsewhere in this Schedule.	Three years.	When the right to sue accrues.

This view taken is fortified by the decision of the Hon'ble Supreme Court of India in *Aries and Aries -vs- Tamil Nadu Electricity Board* [(2018) 12 SCC 393] and those of other High Courts in *State of Rajasthan -vs- Ram Kishan* (AIR 1977 Raj 165 FB), *State of U.P. -vs- Thakur Kundan Singh* (AIR 1984 All 161) and *S.M.Sareen -vs- State of Himachal Pradesh* (Order dated 28.10.1991 in Regular First Appeal (Land Acquisition) No. 197 of 1979).

13. It assumes significance here that the words 'when the right to sue accrues' in Article 113 of the Limitation Act, 1963, does not stipulate that it must be the first instance, unlike certain other articles, such as, Articles 58, 59 and 104, that prescribe such express condition. The effect of such distinction has been explained by the Hon'ble Supreme Court of India in a series of decisions. In this regard, it would be useful to extract the relevant passages from *Shakti Bhog Food Industries Ltd., -vs-*

Central Bank of India [(2021) 1 LW 177], which read as follows:-

"9. The expression used in Article 113 of the 1963 Act is "when the right to sue accrues", which is markedly distinct from the expression used in other Articles in First Division of the Schedule dealing with suits, which unambiguously refer to the happening of a specified event. Whereas, Article 113 being a residuary clause and which has been invoked by all the three Courts in this case, does not specify happening of particular event as such, but merely refers to the accrual of cause of action on the basis of which the right to sue would accrue.

10. Concededly, the expression used in Article 113 is distinct from the expressions used in other Articles in the First Division dealing with suits such as Article 58 (when the right to sue "first" accrues), Article 59 (when the facts entitling the plaintiff to have the instrument or decree cancelled or set aside or the contract rescinded "first" become known to him) and Article 104 (when the plaintiff is "first" refused the enjoyment of the right). The view taken by the trial Court, which commended to the first appellate Court and the High Court in second appeal, would inevitably entail in reading the expression in Article 113 as - when the right to sue (first) accrues. This would be re-writing of that provision and doing violence to the legislative intent. We must assume that the Parliament was conscious of the distinction between the provisions referred to above and had advisedly used generic expression "when the right to sue accrues" in Article 113 of the 1963 Act. Inasmuch as, it would also cover cases falling under Section 22 of the 1963 Act, to wit, continuing breaches and torts.

11. We may usefully refer to the dictum of a three-Judge Bench of this Court in Union of India -vs- West Coast Paper Mills Ltd., [(2004) 2 SCC 747], which has had an occasion to examine the expression used in Article 58 in contradistinction to Article 113 of the 1963 Act. We may advert to paragraphs 19 to 21 of the said decision, which read thus:-

"19. Articles 58 and 113 of the Limitation Act read thus:

	Description of suit	Period of Limitation	Time from which period begins to run
58.	To obtain any other declaration.	Three Years	When the right to sue first accrues.
113 .	Any suit for which no period of limitation is provided elsewhere in this Schedule.	Three Years	When the right to sue accrues.

20. It was not a case where the respondents prayed for a declaration of their rights. The declaration sought for by them as regards unreasonableness in the levy of freight was granted by the Tribunal.

21. A distinction furthermore, which is required to be noticed is that whereas in terms of Article 58 the period of three years is to be counted from the date when "the right to sue first accrues", in terms of Article 113 thereof, the period of limitation would be counted from the date "when the right to sue accrues". The distinction between Article 58 and Article 113 is, thus, apparent inasmuch as the right to sue may accrue to a suitor in a given case at different points of time and, thus, whereas in terms of Article 58 the period of limitation would be reckoned from the date on which the cause of action arose first, in the latter the period of limitation would be differently computed depending upon the last day when the cause of action therefor arose."

12. Similarly, in *Khatri Hotels Private Limited -vs- Union of India* [(2011) 9 SCC 126], this Court considered the expression used in Article 58 in contradistinction to Article 120 of the old Limitation Act (the Indian Limitation Act, 1908). In paragraph 24, the Court noted thus:-

"24. The Limitation Act, 1963 (for short "the 1963 Act") prescribes time limit for all conceivable suits, appeals, etc. Section 2(j) of that Act defines the expression "period of limitation" to mean the period of limitation prescribed in the Schedule for suit, appeal or application. Section 3 lays down that every suit instituted, appeal

preferred or application made after the prescribed period shall, subject to the provisions of Sections 4 to 24, be dismissed even though limitation may not have been set up as a defence. If a suit is not covered by any specific article, then it would fall within the residuary article. In other words, the residuary article is applicable to every kind of suit not otherwise provided for in the Schedule."

The distinction between the two Articles (Article 58 and Article 120) has been expounded in paragraphs 27 to 30 of the reported decision, which read thus:-

"27. The differences which are discernible from the language of the above reproduced two articles are:

- (i) The period of limitation prescribed under Article 120 of the 1908 Act was six years whereas the period of limitation prescribed under the 1963 Act is three years and,
- (ii) Under Article 120 of the 1908 Act, the period of limitation commenced when the right to sue accrues. As against this, the period prescribed under Article 58 begins to run when the right to sue first accrues.

28. Article 120 of the 1908 Act was interpreted by the Judicial Committee in *Bolo -vs- Koklan* (AIR 1930 PC 270) and it was held:-

"There can be no 'right to sue' until there is an accrual of the right asserted in the suit and its infringement, or at least a clear and unequivocal threat to infringe that right, by the defendant against whom the suit is instituted." The same view was reiterated in *Annamalai Chettiar -vs- Muthukaruppan Chettiar* [ILR (1930) 8 Rang 645] and *Gobinda Narayan Singh -vs- Sham Lal Singh* [(1930-31) 58 IA 125].

29. In *Rukhmabai -vs- Lala Laxminarayan* (AIR 1960 SC 335), the three-Judge Bench noticed the earlier judgments and summed up the legal position in the following words:-

"33. ... The right to sue under Article 120 of the [1908 Act] accrues when the defendant has clearly or unequivocally threatened to infringe the right asserted by the plaintiff in the suit. Every threat by a party to such a right, however ineffective and innocuous it

may be, cannot be considered to be a clear and unequivocal threat so as to compel him to file a suit. Whether a particular threat gives rise to a compulsory cause of action depends upon the question whether that threat effectively invades or jeopardizes the said right."

30. While enacting Article 58 of the 1963 Act, the legislature has designedly made a departure from the language of Article 120 of the 1908 Act. The word "first" has been used between the words "sue" and "accrued". This would mean that if a suit is based on multiple causes of action, the period of limitation will begin to run from the date when the right to sue first accrues. To put it differently, successive violation of the right will not give rise to fresh cause and the suit will be liable to be dismissed if it is beyond the period of limitation counted from the day when the right to sue first accrued." (emphasis supplied)

Notably, the expression used in Article 113 is similar to that in Article 120, namely, "when the right to sue accrues". Hence, the principle underlying this dictum must apply proprio vigore to Article 113."

14. The Defendant has come out with a case that on receipt of the final bill from the Plaintiff, it was informed by the Defendant to the Plaintiff by issuing Contractors Certificate of Payment dated 10.06.2008 (Ex.P-8) that a sum of Rs. 1,35,429.41 was the balance amount to be paid as on that date, which amounted to repudiation of liability for any further sum and the filing of the suit on 23.06.2011 beyond a period of three years even from that date claiming Rs. 32,77,718.14 as due by relying on the revised bill dated 25.06.2008 (Ex. P-5) is time-barred. According to the Learned Counsel for the Defendant, if the manner of interpretation as sought to be made by the Plaintiff is acceded, it would lead to an uncertain situation where stale claims could be easily revived by mere sending of revised bills to overcome the bar of limitation. Though such contention appears to be attractive, on deeper scrutiny of the whole evidence in this case, it is not possible to reject the claim of the Plaintiff by taking a pedantic approach to the controversy involved.

15. As already stated, the expression 'when the right to sue accrues' in Article 113 of the Limitation Act, 1963, contemplates a situation where the Defendant denies liability to meet the claim of the Plaintiff for the cause of action to arise. It is seen from the annexure to the Contractors Certificate of Payment dated 10.06.2008 (Ex. P-8) that though the construction had been completed in March 2008, it was at

that stage that the Defendant had for the first time informed the Plaintiff of the amounts under different heads of claim which had been accepted for payment and those which had been rejected. It is in that backdrop that the Plaintiff had made the revised bill dated 25.06.2008 (Ex. P-5) which contains the annexure showing the consolidated statement of different heads of works carried out including those claims which had been certified by the engineer in-charge of the Defendant for payment but had not been taken into account, and those claims for which the engineer in-charge had not communicated any decision in that regard. In the normal course, it is expected that the Defendant would have atleast thereafter stated why it was not accepting those claims, but the evidence reflects that there had not been any response from the Defendant to the Plaintiff in that regard. It was only when the legal notice dated 09.04.2011 (Ex. P-6) had been issued by the Plaintiff that the Defendant repudiated liability in the reply notice dated 05.05.2011 (Ex. P-7) in respect of the claim made. Viewed from that perspective, it has to be accepted that the submission of the revised bill on 25.06.2008 created a valid right in favour of the Plaintiff to sue against the Defendant and the institution of the suit on 23.06.2011 within three years from then is in time.

16. The next aspect of the matter which arises for consideration is whether the Learned Judge is justified in granting interest at the rate of 12% per annum for the sum of Rs. 16,09,781.14 from 25.06.2008 to April 2011 and at the rate of 6% per annum from the date of suit till realization?

17. The legal position is well established that interest is compensation for delayed payment and its grant would be determined by the Interest Act, 1978, for the period prior to institution of suit, while Section 34 of the Code of Civil Procedure, 1908, would govern the payment of interest from the time of filing of suit till realization.

18. Learned Counsel for the Defendant refers to clause 9 of the Work Order dated 13.11.2006 (Ex. P-1) to emphasize that the Plaintiff is not entitled to any interest on the suit claim. He further contends that in any event, as per Section 3(1)(b) of the Interest Act, 1978, interest could not have been granted till a demand for the same had been made by written notice as held by the Hon'ble Supreme Court of India in Assam State Electricity Board -vs- Buildworth Private Limited [(2017) 8 SCC 146].

19. It would be necessary for this purpose to extract clause 9 of the Work Order dated 13.11.2006 (Ex. P-1), which reads as follows:-

9.	Retention of 5% of value of each bill shall be deducted in each RA Bill. 50% of the same shall be released in the final bill and the balance 50% shall be retained for the defects liability period of 12 months. This retention amount shall carry no interest at any point of time.
----	---

A bare reading of the said clause reveals that it is only in respect of retention amount that it shall not carry interest at any point of time and it does not mention about denial of interest on amounts not paid for any other reason. The rule of contra proferentem in interpreting contracts postulates that if there is any ambiguity with the construction of the terms of the contract, it would have to be interpreted against the party who had formulated its terms and it happens to be the Defendant in this case. It would be apt in this context to quote the proposition of law from the decision of the Hon'ble Supreme Court of India in Bank of India -vs- K.Mohandas [(2009) 5 SCC 313], as follows:-

"32.It is a well-known principle of construction of a contract that if the terms applied by one party are unclear, an interpretation against that party is preferred (verba chartarum fortius accipiuntur contra proferentem)."

Though the Defendant could deduct 5% of the value of each bill and release 50% of the same in the final bill and retain balance 50% for the defects liability period of twelve months as per the aforesaid terms, there is no evidence that such right has been exercised by the Defendant in this case. This would necessarily mean that clause 9 of the work order dated 13.11.2006 (Ex. P-1) cannot be treated as a bar for the entitlement of the Plaintiff to claim interest from the Defendant for the unlawfully withheld amount.

20. That apart, Section 4(2) of the Interest Act, 1978, contains a non-obstante clause against Section 3 of the same enactment and it empowers the Court to allow interest from the date of cause of action till the date of institution of the proceedings at such rate the Court may consider reasonable, where the obligation to pay money or restore any property arises by virtue of a fiduciary relationship. As such, it cannot be said that the entitlement to interest has to be confined in this case only from the date on which notice of demand for the same is given by the Plaintiff to the Defendant.

21. This takes to the last aspect of the matter as to the rate of interest. Having regard to the prevailing rate of interest on bank deposits during the relevant period viz-a-viz the slackness

on the part of the Plaintiff till the verge of the limitation in resorting to recovery action, the grant of interest at the rate of 12% per annum on the principal sum of Rs. 16,09,781.14 adjudicated as due by the Defendant to the Plaintiff in the suit from 25.06.2008 when the revised bill was submitted by the Plaintiff till April 2011 appears to be on the higher side, and it would suffice to restrict interest at the rate of 6% per annum for the period from 25.06.2008 to 23.06.2011 when the suit was instituted. The interest fixed at the rate of 6% per annum from the date of suit till realization is in order and has to be confirmed.

In the result, except the reduction of the rate of interest from the rate of 12% per annum to 6% per annum on Rs. 16,09,781.14 from 25.06.2008 to 23.06.2011, the impugned judgment and decree dated 06.02.2017 in C.S. No. 463 of 2011 passed by the Learned Judge on the Original Side of this Court is upheld in all other respects. The appeal is dismissed with the aforesaid modification. The parties shall bear their respective costs.

Sd/-

Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

jt

To

The Sub-Assistant Registrar (O.S.),
High Court of Madras,
Chennai.

+1cc to Mr.K.V.Babu, Advocate, S.R.No.10107.

WEB COPY

O.S.A. No. 243 of 2017

RGN(CO)
NRA(22/02/2021)