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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 02.08.2021

CORAM:

THE HON'BLE MR. JUSTICE S.M.SUBRAMANIAM

WP No.32899 of 2017
and WMP No.36269 of 2017

M/s.Cognizant Technology Solutions India P.Ltd.,
6th Floor, New No.165/Old No.110,
Menon Eternity Building,
St.Mary's Road,
Chennai - 600 018.

.. Petitioner

Vs

1.The Deputy Commissioner of Income Tax,
Large Taxpayer Unit,
1775, Jawaharlal Nehru Inner Ring Road,
Anna Nagar Western Extension,
Chennai - 600 101.
(Now at 7th Floor, Wanaparthi Block),
Aayakar Bhavan, Chennai - 600 034).

2.The Commissioner of Income Tax,
Large Taxpayer Unit,
1775, Jawaharlal Nehru Inner Ring Road,
Anna Nagar Western Extension,
Chennai - 600 101.
(Now at 7th Floor, Wanaparthi Block),
Aayakar Bhavan, Chennai - 600 034).

.. Respondents

PRAYER: This Writ Petition is filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, calling for the records pertaining to the Notice under Section 115WH of the Income Tax Act, bearing PAN No.AAACD3312M/2009-10 dated 28.03.2016, issued by the 1st respondent herein, as well as the consequential order bearing PAN No.AAACD3312M dated 20.11.2017 and quash the same.

For Petitioner : Mr.Srinath Sridevan

For Respondents : Mr.A.P.Srinivas
Sr. Standing Counsel



Income Tax Act was issued in proceedings dated 23.08.2010 and scrutiny assessment proceedings was undertaken for the assessment year 2009-10 and the Deputy Commissioner of Income Tax / Assessing Officer called for certain particulars and documents in vide letter dated 22.02.2011. The petitioner/assessee in vide letter dated 03.03.2011, furnished all the details including the Auditor's Report and Financial Statements, which contained the details regarding the Fringe Benefits. Thereafter, in letter dated 29.07.2011, the Assessing Officer requested the petitioner/assessee to produce the details and documents, as per the annexure enclosed.

6. The details sought for is relating to Fringe Benefit Tax (FBT) scrutiny assessment for the Assessment Year 2009-2010. The copy of the Fringe Benefit Tax computation as shown in the Return of Income, which was sought for by the Assessment Officer was furnished by the petitioner/assessee. The detailed reconciliation of the head-wise expenditure, debited in the P & L Account for the Assessment Year vis-a-vis the amount of the same, which has been considered for the purpose of computation of value of the taxable fringe benefits sought for, was also furnished. It is contended that all the details sought for in the annexure to letter dated 29.07.2011 had been furnished in complete form and based on the particulars, a final order of assessment was also passed in proceedings dated 16.12.2011.

7. The learned counsel for the petitioner/assessee made a submission that the element of Fringe Benefit and the tax computation for the said Fringe Benefits shown in the Return of Income and the detailed reconciliation of the head-wise expenditure debited in the P & L Account for the Assessment Year, were also furnished and to elaborate these, the petitioner/assessee contended that the Audit Report dated 29.09.2009, also would contain all these particulars.

8. This being the case of the petitioner, a notice under Section 115WH of the Income Tax Act, 1961 was issued for reopening of assessment on 28.03.2016, wherein the Assessing Officer has stated that he has reasons to believe that the petitioner/assessee's fringe benefit chargeable to tax for the assessment year 2009-10 has escaped assessment within the meaning of 115WG of the Income Tax Act, 1961.

9. The writ petitioner/assessee, in response, requested the Assessing Officer, to provide the reasons recorded for reopening of assessment on fringe benefits. The assessing officer in vide proceedings dated 14.07.2016, furnished the reasons. On receipt of the same, the petitioner/assessee submitted its detailed objections on head-wise and item-wise and the said objections were rejected by the Respondent/Assessing Officer in proceedings



dated 20.11.2017. Challenging the said disposal order, the writ petition is filed.

10. The learned counsel for the petitioner/assessee raised an objection that the details regarding the fringe benefits, tax computation and other relevant materials were already submitted before the original assessing authority, who intturn considered elaborately and passed an assessment order. Thus, on the same issue, reopening of assessment is impermissible and such a course would be a 'change of opinion' and would not fall under the scope of the jurisdiction conferred under Section 115WH of the Act.

11. In order to substantiate the said contention/ground, the learned counsel for the petitioner/assessee had drawn the attention of this Court with reference to the objections/details submitted by the petitioner/assessee in response to the letter dated 29.07.2011, wherein the details of Expenditure Chargeable to FBT Vs. Expenditure Debited to Profit and Loss Account, are furnished. Relying on the said statement, the petitioner/assessee contended that all those details were furnished and the said details were further available in the Tax Audit Report for the year ended 31.03.2009 dated 29.09.2009.

12. Regarding the second ground raised, it is contended that the reasons recorded by the Assessing Officer, who initiated reopening proceedings as well as the reasons considered by the Officer, who subsequently considered the objections, are not one and the same.

13. The learned counsel for the petitioner/assessee compared the recordings made in the impugned order disposing of the objections in proceeding dated 20.11.2017 as well as the reasons furnished to the petitioner/assessee in proceedings dated 14.07.2016.

14. In this regard, it is contended that non satisfaction of condition for reasons to believe was taken as an objection by the petitioner/assessee. The objection of the petitioner/assessee was recorded in paragraph No.8 of the impugned order. Thereafter, the reliances placed on by the petitioner/assessee was also extracted and in the subsequent paragraph, it is stated as follows:

"The assessee's objection is carefully considered, however, it is not accepted. The reasons of reopening was recorded by the erstwhile officer as per records of this office are as follows:

"It is observed that from Schedule 13 to the Profit and Loss Account for the year ended March 31, 2010 that



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the Assessee claimed a sum of Rs.6733794692 towards Stock Compensation expenses, the year wise details of which with difference as under:

Particulars	Asst Year 2009-10 Rs.	Asst Year 2010-11 Rs.	Total Rs.
Towards ESO	242,35,33,959	411,60,05,775	653,95,39,734
Total RSU	133,88,420	18,08,66,486	19,42,54,906
Total	243,69,22,379	429,68,72,261	673,37,94,639

15. The initial paragraph recorded is not disputed. However, in the last but one paragraph, which starts as "On this being pointed out.....", it is stated as follows:

"..... The details of payment for the amount of Rs.10672.53 lakh which was required to be examined, was not furnished. The difference of Rs.136,96,68,983/- was also not reconciled."

It is contended that the above said portion of the findings were not available in the reasons recorded by the erstwhile officer for reopening of the assessment. Therefore, the petitioner/assessee was deprived of defending their case on the material which is newly furnished in the impugned order disposing of the objections. In other words, it is stated that the above mentioned portion was not available in the recording of reasons made by the erstwhile Assessing Officer and the current Assessing Officer, inserted the said portion which caused prejudice to the interest of the petitioner/assessee and the petitioner/assessee was deprived of an opportunity to furnish their objections for the said portion recorded.

16. Finally, the learned counsel for the petitioner/assessee contended that the Audit objection cannot be a ground for reopening of an assessment. The scope of Audit objection is to verify the details furnished and the said Audit objection cannot form a ground for the purpose of reopening the assessment and therefore, on this ground also the writ petition is to be allowed.

17. The learned counsel for the petitioner/assessee contended that the procedures as well as the spirit of Section 147 for reopening of the Assessment, under Chapter XIV of the Income Tax Act, has to be followed, for the purpose of deciding the case under Section 115WG and 115WH of the Income Tax Act. Section 147 is in pari materia with Section 115WG and in this regard the Courts have held that the procedures, as it is to be followed.

18. The judgments relied on in this regard are not disputed



by the respondents. The language implied in Section 147 of the Income Tax Act, is almost similar in Section 115WG of the Act. Further, some other circumstances which are contemplated under Explanation 1 and 2 of Section 147 are not available under Section 115WG. However, independent circumstances are contemplated for reopening of assessment under Section 115WG of the Act.

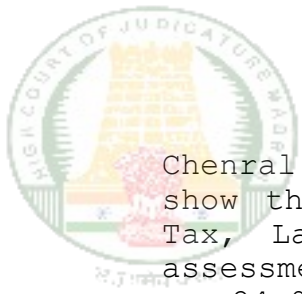
19. The judgments relied upon for the purpose of comparison of Section 147 and 115WG are not disputed by the respondents. The respondents are of the opinion that the inclusion as alleged is a typographical mistake, as the officer has typed two paragraphs as one paragraph and however, the point mentioned were already available in the order providing reasons and therefore, the said addition by way of omission would not cause prejudice to the interest of the petitioner/assessee. Thus, the judgments in this regard cited need not be extracted.

20. The learned Senior Standing counsel appearing for the respondents disputed the contentions raised on behalf of the petitioner/assessee by stating that the very spirit of Section 115WG, is unambiguous. If the Assessing Officer has reason to believe that any fringe benefits chargeable to tax have escaped assessment for any assessment year, he may, subject to the provisions of sections 115WH, 150 and 153, assess or reassess such fringe benefits and also any other fringe benefits chargeable to tax which have escaped assessment and which comes to his notice subsequently in the course of the proceedings under this section, for the assessment year concerned.

21. The above provision is akin to that of the procedures contemplated under Section 147 of the Act. Therefore, once the Assessing Officer has reason to believe that any fringe benefits chargeable to tax have escaped assessment for any assessment year, is sufficient for reopening of the assessment and it is for the petitioner/assessee to submit the documents, materials, information and participate in the proceedings of reassessment, enabling the authority to form further opinion and pass an order of assessment/reassessment.

22. Contrarily, by making certain comparison with reference to statements, the petitioner's case need not be considered, as the said contention or typographical mistake made by the authority would not cause any prejudice to the interest of the petitioner.

23. The Income Tax department, placed the original files before this Court, in respect to the impugned order passed. The officer, who is present before this Court [Mr.Ashok Kumar Upadhyay, Inspector of Income Tax, O/o.Central Circle-1(1),



Chenral Range-1, Investigation Wing, Chennai-34] was able to show that one Mr.Shiva Srinivas, Deputy Commissioner of Income Tax, Large Taxpayer Unit-I, Chennai, originally reopened the assessment and recorded the reasons for reopening of assessment on 24.03.2016. The recorded reasons were communicated to the petitioner/assessee in vide proceedings dated 14.07.2016, by Ms.R.Helen Ruby Jesindha, Deputy Commissioner of Income Tax, Large Taxpayer Unit-I, Chennai. The Impugned order dated 20.11.2017 was issued by Shri. R.Muthu Kumar, Deputy Commissioner of Income Tax, Large Taxpayer Unit-1, Chennai.

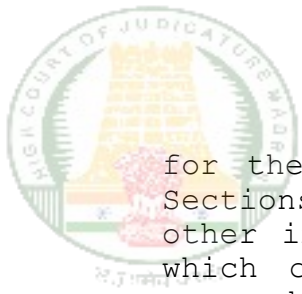
24. While communicating the reasons, the said Deputy Commissioner of Income Tax, typed two paragraphs as one and while doing so, omitted the last three lines of the 1st paragraph which reads as "The details of payment for the amount of Rs.10672.53 lakh which was required to be examined, was not furnished. The difference of Rs.136,96,68,983/- was also not reconciled".

25. Further, while passing the impugned order, the subsequent authority, Shri.R.Muthu Kumar, exactly revealed the reasons originally recorded by the officer at the time of reopening the assessment i.e. Mr.Shiva Srinivas. It is contended that it is only a typographical error and the said error has not caused any prejudice to the petitioner/assessee, as the said details are very much available in the reasons furnished at the first instance to the petitioner/assessee.

26. The learned Senior Standing counsel would contend that by citing these typographical errors, the petitioner/assessee may not be allowed to escape from the clutches of law and the reopening proceedings which were initiated based on certain materials. This apart, it is only an initiation of reopening proceedings and the original assessment order may be passed on the Return of Income as well as the materials furnished by the petitioner/assessee. When the Assessing Officer formed an opinion that he has a reason to believe to reopen the assessment, he must be allowed to complete the reassessment proceeding and the assessee is entitled to avail the opportunity that are to be provided, for the purpose of submitting his explanation, objections, etc. Thus, the writ petition has to be rejected.

27. Let us consider the scope of Section 115WG. The spirit of Section 147-Income escaping Assessment as well the spirit of Section 115WG - Fringe Benefits escaping assessment are similar in nature.

28. Section 147 states that if the assessing officer has reason to believe that any income chargeable to tax has escaped



for the assessment year, he may, subject to the provisions of Sections 148 to 153, assess or reassess such income and also any other income chargeable to tax which has escaped assessment and which comes to his notice subsequently in the course of the proceedings under this section, or recompute the loss or the depreciation allowance or any other allowance, as the case may be, for the assessment year concerned.

29. Section 115WG enumerates that if the Assessing Officer has reason to believe that any fringe benefits chargeable to tax have escaped assessment for any assessment year, he may, subject to the provisions of sections 115WH, 150 and 153, assess or reassess such fringe benefits and also any other fringe benefits chargeable to tax which have escaped assessment and which comes to his notice subsequently in the course of the proceedings under this section, for the assessment year concerned.

30. Explanation to Section 115WG stipulates certain deemed cases where fringe benefits are chargeable to tax escaped assessment.

31. Section 115WG unambiguously stipulates that if any fringe benefits chargeable to tax have escaped assessment and if the assessment officer has reason to believe, it would be sufficient for reopening of the assessment for any assessment year, however, subject to the provisions of Sections 115, 150 and 153, which is limitation. The Section further continues by contemplating that reopening of assessment could be done for any other fringe benefits chargeable to tax, which have escaped assessment and which comes to his notice subsequently in the course of the proceedings under this section, for the assessment year concerned. Therefore, the circumstances provided for reopening of assessment regarding the fringe benefits are that if fringe benefits chargeable to tax escaped assessment and any other fringe benefits chargeable to tax which have escaped assessment, but comes to the notice of the assessing officer during the course of the proceedings under Section 115WG. The scope of Section 115WG is to be interpreted constructively so as to understand the powers conferred to the Assessing Authority for reopening of assessment.

32. The assessee has filed Return of Income furnishing details of accounts, information, etc. Based on the Return of Income and the materials such as books of accounts produced at the time of scrutiny proceedings, the assessment orders are passed.

33. No doubt, the Assessing Authority applies his mind in respect to the details, information furnished as well as the books of accounts and materials produced. Accordingly, the



34. The very purpose and object of reopening of assessment proceedings contemplated under the Income Tax Act, is to reassess the income chargeable to tax escaped assessment. Such escapement of assessment may be identified on several occasions. Therefore, the legislature thought fit to provide wider scope for reassessment so as to bring the tax escaped assessment within the network.

36. However, in all these circumstances, the assessee is entitled for an opportunity to defend his case in the manner known to law. Denial of opportunity, is in violation of principles of natural justice. The Hon'ble Supreme Court of India in the case of GKN Driveshafts (India) Ltd., Vs. Income Tax Officer and others, reported in (2003) 259 ITR 019 (SC), ruled that the assessee is entitled for an opportunity. Therefore, the Assessing Authority is bound to provide opportunity to the assessee before passing final order of assessment/reassessment.

38. Therefore, the opportunity to be provided for reopening of assessment under Section 147 of Income Tax Act, has to be extended to Section 115WG also, while reopening the assessment for the purpose of fringe benefits escaping assessment.

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assessment order under Section 115WE for assessment year 2009-10 was passed in proceedings dated 16.12.2011. Thereafter, notice under Section 115WH for reopening of assessment was issued on 28.03.2016 and the reasons were also furnished to the petitioner/assessee by the Assessing Officer on 14.07.2016 and the petitioner/assessee availed of the opportunity and submitted its detailed objections on 08.08.2016 and the said objections were disposed of by the Assessing Authority/1st respondent in proceedings dated 20.11.2017. Therefore, the procedures contemplated in GKN's case [cited supra] was followed by the respondents/Assessing Authority. The petitioner/assessee also have no complaint against the procedure followed. However, the complaint is about the manner in which the opportunity is given and the reasons recorded are not in compliance with the principles of natural justice.

40. The ground raised is that the impugned order contains additional material of reasons, which were not made available to the petitioner/assessee while communicating the reasons for initiating proceedings under Section 147 of the Act, in the proceedings dated 14.07.2016. The said portion is as follows:

" The details of payment for the amount of Rs.10672.53 lakh which was required to be examined, was not furnished. The difference of Rs.136,96,68,983/- was also not reconciled."

41. In this regard, let us consider the reasons furnished for reopening of assessment in proceedings dated 14.07.2016, at the first instance by the Assessing Authority to the petitioner/assessee. In the 1st paragraph, it is stated that as follows:

"Perusal of the records revealed that from Schedule 13 to the Profit and Loss Account for the year ended March 31, 2010 that you claimed a sum of Rs.673,37,94,692/- towards Stock Compensation expenses."

42. In the subsequent paragraph it is stated as under:

"Scrutiny of the FBT assessment completed for the Asst Year 2009-10 revealed that in the computation of value of fringe benefits, under S.No.2. Any specified security or sweat equity shares (Section 115WB(1)(d) (Difference between the fair market value on the vesting date and amount recovered from or paid by the employee) and contribution to an approved superannuation fund for employees (in excess of one lakh rupees in respect to each) only a sum of Rs.106,72,53,396/- was offered to



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FBT against the total amount of Rs.243,69,22,379/- claimed as Stock Compensation Expenses in the previous year relevant to Asst Year 2010-11. It appears that out of Rs.67337.85 lakh, only 67337.85 lakh pertained to Indian Employees and the liability to Fringe Benefit Tax was restricted by you only to that extent. Hence, the balance amount of Rs.56665.42 lakh did not relate to Indian employees but related to foreign employees associated with the activities of your company.

....

As such the under computation of fringe benefits to the extent of Rs.136,96,68,983/- (Rs.243,69,22,379 - Rs.106,72,53,396) in Asst Year 2009-10 is brought to notice."

43. Admittedly, the said three lines incorporated in the impugned order disposing of the objections in the proceeding dated 20.11.2017, were not found in the order furnishing reasons to the reopening of assessment dated 14.07.2016. However, this Court has to find out whether the typographical mistake admittedly committed by the Authority while recording the extract recorded by the erstwhile Assessing Authority caused any prejudice to the interest of the assessee or not.

44. In this regard, the reasons furnished for reopening of assessment in proceeding dated 14.07.2016 states that any specified security or sweat equity shares (Section 115WB(1)(d) (Difference between the fair market value on the vesting date and amount recovered from or paid by the employee) and contribution to an approved superannuation fund for employees (in excess of one lakh rupees in respect to each) only a sum of Rs.106,72,53,396/- was offered to FBT against the total amount of Rs.243,69,22,379/- claimed as Stock Compensation Expenses in the previous year relevant to Asst Year 2010-11.

45. The subsequent paragraph would state that as such the under computation of fringe benefits to the extent of Rs.136,96,68,983/- (Rs.243,69,22,379 - Rs.106,72,53,396) in Asst Year 2009-10 is brought to notice.

46. Therefore, it is clearly spelled out that the said amount of Rs.10672.53 Lakhs was vindicated and the under computation of fringe benefits to the extent of Rs.136,96,68,983/- (Rs.243,69,22,379 - Rs.106,72,53,396) for the assessment year 2009-10, was also brought to the notice of the petitioner/assessee. Thus, the petitioner/assessee was very much aware of the figures more specifically, Rs.10672.53 Lakhs, which was stated as to be examined further. The difference of



Rs.136,96,68,983/- was also mentioned in the original order furnishing reasons dated 14.07.2016. Thus, it is not as if the petitioner/assessee had no knowledge about the information, which was a typographical mistake made, while disposing of objections. The three lines omitted therefore not caused any prejudice to the interest of the petitioner/assessee, as the details furnished would reveal that the said under computation of fringe benefits to the extent of Rs.136,96,68,983/- (Rs.243,69,22,379 - Rs.106,72,53,396) in Asst Year 2009-10, was brought to the notice of the petitioner/assessee.

47. This apart, the petitioner/assessee in their objections dated 08.08.2016, has recorded the Facts of the Case in paragraph 1.1.1, wherein they have clearly stated that the assessment is sought to be reopened to bring to tax an amount of INR136,96,68,983 representing an undervaluation in the amount of fringe benefits on account of grant of ESOP to the employees of the assessee.

48. The said recording is relatable to the under computation of fringe benefits to the extent of Rs.136,96,68,983/- (Rs.243,69,22,379 - Rs.106,72,53,396), stated in the order dated 14.07.2016, communicating the reasons for reopening.

49. Perusal of all these materials would reveal that the typographical error committed by the Assessing Authority by not including the three lines, which was mentioned in the impugned order in the reasons furnished in the proceeding dated 14.07.2016, has not caused any prejudice to the interest of the petitioner/assessee and the subject was categorically dealt with by the Assessing Authority through out the proceedings and the petitioner/assessee also had the knowledge about the said facts and circumstances and raised objections.

50. This apart, the another ground which has been raised that the said amount of Rs.106,72,53,396/- was very much mentioned in the Tax Audit Report dated 29.09.2009, this Court is of the opinion that the mere information by the assessee in the Audit Report cannot be a ground to quash the entire initiation of proceedings. Section 115WG provides wider scope for reassessment of fringe benefits chargeable to tax escaped assessment. Therefore, the scope provided for reopening of assessment of any fringe benefits escaped assessment of tax, cannot be narrowed down by the Courts.

51. Even in cases where during the course of proceedings, if the Assessing Officer finds any other fringe benefits chargeable to tax, which had escaped assessment and which has come to his notice, shall also be assessed and appropriate orders shall be passed by the Authority. This being the scope of the



reassessment proceedings contemplated under Section 115WG, the very ground raised that it is a 'change of opinion', cannot be accepted. The reasons were disclosed to the petitioner/assessee. The petitioner/assessee has responded to the reasons and the incompleteness of the reasons as stated by the petitioner/assessee is incorrect and certain typographical error would not constitute a ground for quashing the entire initiation of proceedings under Section 115WG. The reason for reopening as contemplated would not be construed as a 'change of opinion' and further the petitioner/assessee has to submit all the details for the purpose of completing the reassessment proceedings.

52. With regard to the ground taken that the successive Assessing authority had taken a different stand is also not accepted. The successive officer followed the proceedings only based on the reopening of the assessment initiated by the erstwhile officer by invoking Section 115WG and such continuation of the proceedings cannot be raised as a valid ground unless any malafide is established against any such officer.

53. Regarding the ground raised on behalf of the petitioner that Audit objections cannot be a reason for reopening of assessment, this Court is of an opinion that Section 147, the conditions stipulated for re-opening of assessment as well as the scope of Section 133A, unambiguously portray the powers of the authority to secure informations by conducting survey. Thus, such informations provided by way of audit objections, would be a cause for re-opening of assessment under Sections 147/148 of the Act, if the Assessing Authority is able to trace out certain materials, which were not adjudicated during the original assessment. The purpose of audit objection is to ensure the correctness of the procedures followed and the decisions taken in accordance with the provisions of the Income Tax Act. Thus, during the course of audit objections, if any materials are identified, undoubtedly, such materials shall be considered as a new material for the purpose of reopening of assessment.

54. Each provision under Chapter XIV procedure cannot be separated as far as the Income Tax Act is concerned. Each Section has got linkage with one another as far as the procedures to be followed by the authorities competent are concerned as well as the rights of an assessee to defend their case. Thus, a balancing procedures as contemplated, are to be followed scrupulously by the competent authorities.



55. Under these circumstances, sources through which the materials are taken cannot be questioned by the assessee. Section 147/148 provides much wider scope for the purpose of reopening of the assessment. Thus, in the presence of any new materials made available then the Assessing Officer, is duty bound to exercise his power of re-opening of assessment by following procedures contemplated. Thus, the very contention raised in this regard, does not merit consideration.

56. This being the scope of the reopening proceedings under Section 115WG, the petitioner/assessee has to participate in the reopening proceedings by availing the opportunities to be provided for the purpose of completion of proceedings. The disputed facts raised by the petitioner/assessee need not be adjudicated by the writ Court under Article 226 of the Constitution of India. Such an adjudication has to be undertaken through original records and evidences made available.

57. Accordingly, the petitioner/assessee has not established any acceptable ground for the purpose of considering the relief sought for in the writ petition. Thus, the writ petition is dismissed and there shall be no order as to costs. Consequently, the connected Writ Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS VI)

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Sub Assistant Registrar

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To

- 1.The Deputy Commissioner of Income Tax,
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+lcc to Mr. Srinath Sridevan, Advocate SR No. 37658
+lcc to Mr. A. P. Srinivas, Advocate SR No. 37667

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